



Certainly, the selection of Cunday as the first project of INCORA in August 1962 was dictated by such a purely political consideration — the invasion of farms by landless campesinos. Cunday is also an area of strong guerrilla influence. Likewise, the third project, Tolima No. 3 (also in Cunday) was "accorded top priority amongst all INCORA's projects as part of a government-wide effort to rid the area of violence".5

So, in this respect, the areas of the 'minifundio dilemma' have been sadly neglected. We are able to trace no general correlation between those areas of INCORA operation and those where the agrarian structures exhibit the worst defects and greatest requirement for change (see Maps 2 & 3).

Once more the rural peasantry had been cheated by the clever deceptions of status quo motivations. Until we learn how to dilute or eradicate those motivations and the channels through which they command the economies of so many societies, rational reforms will be difficult if not impossible to implement.

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## Dominican farm chief backs land value tax

OFFICIALS of the Ministries of Agriculture and Finance, the National Cadaster Office and the Agrarian Institute of the Dominican Republic expressed strong support for land value taxation in their country at an international conference held last January in Santo Domingo.

In his keynote address the Secretary of Agriculture, R. Hipolito Mejia, said: "The unearned increment of the land belongs to all Dominicans, while the private owner is entitled to proceeds that are the fruit of his work."

The conference, co-sponsored by the Henry George School of New York and the Lincoln Institute for Land Policy, was the result of 15 years of work by Lucy de Silfa, the Director of the Henry George School in Santo Domingo, to get officials in her country to take a serious look at the advantages of implementing a system of full value taxation.

In June, 1980, Philip Finkelstein (Director of the School) met with Arlo Woolery, Director of the Lincoln Institute, at the World Policy Land Congress, and discussed the

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possibility of bringing experts in the field to present the case for land value taxation to the Dominicans. In November, Mr. Finkelstein met with Ms de Silfa, Mr. Mejia, and the head of the National Cadaster Office, Dona Altagracia Nanita de Espanol in Santo Domingo. There was mutual agreement to proceed with the conference.

A proposal prepared by the Center for Local Tax Research to do a feasibility study for the Dominican government was then drafted.

The first part of the conference was a training session at the National Cadaster Office. Archibald Woodruff, Mr. Woolery, Sein Lin, Daniel Holland and Martin Miller of the Lincoln Institute, along with the Henry George School delegation, met Cadaster officials and proclaimed that the current inventory on land by the Office was very successful in providing a sound and accurate basis for a land tax.

During the conference, the Dominican Congress tabled a proposal to tax urban property only, with land at 2% and improvement at 1% of their values. Most of the conferees agreed that a single tax rate for land only, both urban and rural, would be a more equitable and economically efficient tax measure. A proposal to analyse the implications and consequences of a pure land tax was left for consideration at the highest levels of the Dominican government. Support for the measure was expressed by the officials present.

Mr. Lin and Mr. Woodruff presented the history of full value taxation in Taiwan as a successful model of implementation for the Dominican officials to study. In Taiwan, land value, increments and vacant land are singled out for special taxes. The major differences between the Dominican Republic and Taiwan is that less than 0.5% of the population owns 35% of the land, in the Dominican Republic, while there is a narrower gap between the wealthiest and poorest in the country in Taiwan.