building in single family residences reflects the satisfaction of homeowners with their tax reduction. Yes, facts and figures point to Southfield as having some land value taxation soon. It all came about in a relatively short time; not without a struggle, it's true, but without casualties. And all because one man who became interested in the HGS classes in Detroit, went into politics and campaigned fearlessly and fairly for LVT.

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"All we want to do is take the taxes off improvements and personal property, for homeowners are paying much more than their share," said John Nagy, president of the Statewide Homeowners Association of California, which may soon become nation-wide. Business men know there is something wrong, and chances in California are good. There are nearly 1,000 homeowners groups in the state and yet not one of the legislative advocates in Sacramento spoke for them until the Statewide association was organized.

State legislators must be made to see which taxes encourage land speculation and how they influence the farmers, businessmen and cities. So far 26 local homeowner groups have become affiliated and will receive tax information to help them understand the importance of fighting the tax inequities. Following exposure in the press, radio and TV, legislators are becoming better informed and more responsive. Where the slogan has been to invest in land and make millions, we say "invest in industry and make millions," said Mr. Nagy. "Industry provides jobs and jobs are what we need. Who needs land speculators? Nobody!"

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There was an agreeable aura of success about Montreal's presentation on Saturday, as three large boards filled with reproductions of thousands of columns of favorable French and English newspaper articles were displayed. This was confirmed by Raymond Perron, the director, and Ben Sevak, chairman of the Canadian Research Committee formed in 1959 for graduate activity. The committee studied unemployment and its relation to tax-

LAND — AUGUST 1960 vs. SEPTEMBER 1964

Georgists will long remember the Land issue of House & Home four years ago, where more land value taxation was recommended. Perry Prentice was its editor and publisher. But House & Home has changed hands. The September 1964 issue gives a report on land, much as the August 1960 issue did, reiterating that land is still housing's No. one problem and that spiralling prices are squeezing the housing industry. But one comes suddenly to a separate item, unrelated to the main argument, on "Why site valuation tax is no panacea for land problems." Here the single tax is very briefly explained. Ten remaining paragraphs are devoted to opposing it with frequently heard and self-contradictory objections, such as that the single tax would encourage over-development; that it would drive down land values; and that landlords would milk their tenants even more than now. Also that it would not be enough by itself to cure slums, since zoning, planning, etc. would still be needed.

One wonders why the new House & Home printed this item, especially as there is a strong argument later on emphasizing the need to assess land for taxation realistically so as to avoid land speculation. Their proposed solution to the land and housing problem seems to lie mainly in planned communities and cluster developments with landscaping and trimmed-down costs. However, we are glad to note that at least the need for better land assessments is included in their observation.

We regret this deflected course and can only hope that the new editors will not lose sight of housing's No. one problem, the high price of land; and the No. one solution, higher taxation of land values. — R. C.