

and rents will be "frozen" by the Government for a "specified period."

One may well question the Government's long-term intentions. If it is acknowledged that the Viet Cong



freely distributed the land in the first place, why is the Government so keen on redistribution? If the peasants already hold the land, then why the need to "guarantee" their occupancy? It would appear that the land has been requisitioned by the Government and held in trust—for the landlords. Being wary of the peasants' reaction to a crude hand-over to the former owners, however, the Government would much prefer to "encourage" the latter to sell out. The Saigon Government hopes to "take away much of the relevance of Viet Cong arguments on the subject of land ownership" by abandoning their former policy of returning land regained from the Viet Cong to the former land owners and applying their own special brand of "land reform."

The one thing not questioned is the sacred rights of the landed class to "their land." The South Vietnamese Government will have to do better than this if it is to achieve a "meaningful victory" over the hearts and minds of its subjects.

Misplaced Pride

T. O. EVANS

"OURS IS A RECORD in which we take pride, for the improvements it has brought to the lives of the aged, the sick, the widowed and other members of the community whose problems our predecessors tended to brush aside. The citizens of Brighton know from their own experience of our massive increase in social service provision."

This was Prime Minister Harold Wilson in a message to Mr. Tom Skeffington Lodge, Labour Candidate in the Brighton (Pavilion division) by-election.

Mr. Wilson went on to speak of the huge programme of hospital building, and of the fact that more than 4,000 households in Brighton received almost £94,000 last year under the Government's rate rebate scheme.

Another boast contained in the message was that the prices and incomes policy had reduced council house rent increases, and that the Government was providing substantial financial aid to Brighton's local and commuter rail services (which will inevitably send up the value of land).

At first sight it might appear that the Prime Minister

Dan Cameron

WE regret to record the sudden death on March 29 of Mr. Dan Cameron, at the age of 78 years. Mr. Cameron had been continuously associated with the movement in Glasgow since 1910 and had been Chairman of the Scottish League for Land-Value Taxation since 1956. He took part in the establishment of the Glasgow branch of the Henry George School of Social Science in 1948 and for the ensuing ten years regularly attended class meetings, where his profound knowledge of economics and clarity of exposition in discussion were of great assistance to tutors and students. The Scottish League has lost a wise counselor and those members privileged to know him, a loved and respected friend.

R.J.R.

Max Toubeau

WE HAVE just learned of the death on March 21 at the age of 86, of Monsieur Maxime Toubeau. Monsieur Toubeau was President of the League of Land-Value Taxation and Free Trade in France and a Vice-President of the International Union for Land-Value Taxation and Free Trade. To his family go our deepest sympathy.

has something to brag about, but this is because we are accustomed to think that it is a sign of progress that taxpayers' money (for that, of course, is what it is) is distributed so lavishly amongst various sections of the population or spent on various schemes to alleviate the gross effects of the mal-distribution of wealth in society.

If we are to accept that state charity is a measure of good government, then presumably the government to earn the greatest credit would be that which could claim that during its period of office it had given away more than any of its predecessors in attempts to solve the social problem and establish "social justice."

Imagine that we visited an island where we observed poor housing conditions, much sickness, a high crime rate, malnutrition, and all the varied symptoms of poverty, and that there were few hospitals, inadequate schools, overcrowded prisons and a small police force. Now supposing we revisited the island many years later and we were told with pride that more prisons had been built, the police force had been enlarged, there were more hospitals than ever, free food was being distributed and that the government had undertaken to house fifty per cent. of the population. Would we think that this society had progressed? I for one would not think so. These "achievements" would indicate the very opposite

of progress. It would prove to me that conditions were getting worse, not better, by the mere fact that it was found necessary to expand the social services, charity and public expenditure.

The government I would applaud would be one that after some years interval could say, "We have pulled down our prisons, reduced our police force and closed many hospitals. We no longer feed the poor because there are no poor; we no longer house the homeless because there are no homeless; we no longer give rate rebates because there are no rates—except on the owners of land. Widows are no longer in need because their husbands, through lower taxation in their lifetime, have been able to provide adequately for their dependents.

CANADIAN REPORT ON HOUSING

Shafts of Light on the Housing Scene

PAUL KNIGHT

AMONG THE POINTS made by the Canadian Federal Housing Enquiry (headed by Transport Minister Paul Hellyer), in its report recently presented to the Commons, was that the present system of land and property taxation was heavily over-weighted in favour of land speculators, and that members of the enquiry were attracted in principle to the idea of taxing the owner on what he could do with his property rather than what he had done. They suggested that municipalities should ensure that property assessment procedures encourage rather than discourage the use of land, and urged that profits from land sales be treated as taxable income.

Minister Hellyer said that the right to own and dispose of property and take a reasonable gain for labour was an integral part of the Canadian tradition. "But the enquiry group seriously questions whether such rights can be stretched to encompass situations where the owners of the land reap gigantic financial benefit, not from improving or working it, but merely by allowing it to lie fallow or in admitted under-use while the efforts of the community around it make such land an ever increasingly-valuable asset."

Two types of speculators came in for criticism. The first was the person or company that brought land beyond the fringe of development, waited for urban expansion, and then sold to builders, and the second was the speculator who was involved in purposeful under-use of land at the core of a city whilst waiting for higher prices. The latter case, the report said, applied to prime city land where dilapidated structures sit idle or near idle or where owners seem to find no better use for the land than as a parking lot. Present taxation procedures favoured this type of speculator.

Rapidly increasing land costs in several centres,

Pensioners are no longer an object of pity for they have been able to provide from their lightly taxed income adequate provision for their declining years.

"We have done away with the fiction that subsidies to local authorities came out of thin air, instead of out of the pockets of taxpayers. We no longer speak of our wasteful and unnecessary expenditure on palliatives as 'unparalleled social achievements.' We recognise them for what they are, vote catching gimmicks, stop-gaps, and illusory benefits."

Maybe this is a bit of a dream, particularly if the island is Britain, but this is no excuse for not thinking fundamentally and at least making a start in the right direction.

especially Toronto, were singled out as one of the main reasons for the rapid increase in housing costs.

Another of the main problems to be dealt with, says the report, is the jungle of zoning and building laws.

As further aids to lower the cost of housing, the Study Group proposes that the Federal Government remove its eleven per cent. tax on materials used for residential house construction and that provincial governments lift their sales taxes as well. (Ottawa realises more than \$300 million in revenue every year from the tax on building materials).

The Report is also extremely critical of public housing projects as they now exist in Canada, arguing that they tend to become "ghettoes of the poor." These projects are expensive and appear to be psychologically and socially destructive.

The Report strongly criticises the "bulldozer technique" of destroying great numbers of houses to replace them with impersonal high-rise flats. This practice, it says, should be immediately suspended.

In spite of its suggestion that the owner be taxed on what he could do with his property rather than what he has done to it, the Report proposes that property owners be required to maintain their properties at certain minimum standards, or, where necessary, destroy the property without compensation from the State.

Recourse to compulsion to maintain property, with the alternative of destroying it, would not of course be necessary if owners were taxed on their location value only with consequent removal of taxes on their bricks and mortar.

The Report indicates that the Study Group has been doing some original thinking, and many of their sugges-