perienced people who do not know much about farming. Some people say they do not know much about accounting either. They call at these farms and have a little chat with these people, following which, and without giving them the usual RCMP warning that everything said will be held against you, they make out a report and that is the end of it. Sometimes the tax auditors even tell the farmer, "You cannot even file for a farm exemption any longer". The man has a perfect right to file for tax exemption if he likes. By and large these people are not interested in being cheaters or tax evaders. They are people who are working very hard to produce in what they consider to be a fine environment for their family, the rural atmosphere, and they want to do what is right. Yet they are told that they can no longer file for a tax exemption.

About a year ago I went to the predecessor of the present minister to speak about this problem and I got some relief for these people. At least they stopped reassessing them two or three years back and limited the reassessment to one year. However, this is still going on. Tax auditors are continuing to plague and harass the people. I do not think the farmers save enough to even pay their own salaries. What the auditors do, in addition-I think this is most pernicious—is push these people off the land. What choice have you if you receive no tax recognition for your enterprise? What choice have you if you are a small or middle-income person? Your choice is either to subdivide-which I do not think we want-or sell to some more affluent person. This has to stop. The Minister of National Revenue is, I think, interested and willing to listen. I will be meeting him on this problem shortly.

I will not take up any more of the time of the committee because I know this debate is supposed to finish this afternoon. I would just like to say that there are three major concerns with which I have attempted to deal in three separate sessions of this debate. The first is the lack of protection afforded with regard to foreign imports. The second is the iniquity of the taxation of production quotas, and the third is the persecution and harassment of part-time farmers. I do not think there is much to gain from pushing people into cities and making formerly independent, self-reliant people into what might be called urban serfs.

These people are marginal farmers in terms of their income. They are mostly three generations away from their forefathers who came to this country looking for land of their own and for independence of their own because they were either part of the peasantry of Europe or were the urban poor of the cities and of large industrial slums. They came here looking for a better life, but within three generations they become, again, serfs in the high-rises. That is what is happening all over the country.

If it is necessary, let us take steps through taxation, through agricultural policies and through urban policies to make rural life not only rewarding but opportunity creating so we will not have this constant rush to the cities. If necessary, let us even subsidize people to stay away from the cities, because we will save money in the long run. The minute we crowd people into cities our police costs go up, our school costs go up, costs for services and housing go up, and the incidence of stress and mental illness goes up.

Supply

Before resuming my seat I should like to commend and congratulate the Minister of Agriculture on his new portfolio. All of us are looking for great things from him. He has a tremendous opportunity to reverse the trend which has existed in the Liberal government, of not really caring very much about this problem. I wish him well.

[Translation]

• (1650)

Mr. Lambert (Bellechasse): Mr. Chairman, some of my colleagues to my left seem discouraged when a member of this House does his duty, but that does not impress me at all. I shall continue to do my work to the best of my knowledge and with the sense of responsibility instilled in me during my youth.

Mr. Speaker, I spoke last night on a subject of great relevancy nowadays—

Mr. Trudel: On a point of order, Mr. Speaker.

Mr. Deputy Speaker: Order. The hon. member for Montreal-Bourassa rises on a point of order.

Mr. Trudel: Mr. Speaker, I think our colleague misread our minds. We are anxious to hear what he is about to tell us and not what he has said about his colleagues.

Mr. Lambert (Bellechasse): I thank the hon. member for the correction and I am sure the second part of his remarks is true.

Mr. Chairman, I was saying last night during the debate on this important matter of estimates for the Department of Agriculture, that strange things were happening. I think it is my duty to draw the attention of the Minister of Agriculture (Mr. Whelan) to these facts, so that he might take the necessary steps so that in future there will be no need to give grants to farm producers as is being done for those who suffered losses in 1971; the money must reach directly those for whom it is intended.

Mr. Chairman, my colleague from Richmond (Mr. Beaudoin) was speaking a moment ago about an increase of 44 per cent in the net income of farmers in 1972, as compared to 1971. I suggest that the public servants, in Quebec, are very good playing with figures. They are able to put figures one after the other and make them say anything they want; but if they troubled themselves to consider the matter more closely, the findings of their study would be different. They would be in a position to better inform the people.

When considering the matter in depth, one finds that in 1971, many producers lost substantial amounts of money; their operations showed a deficit but thanks to representations which were made to draw the attention of governmental authorities, programs were developed to make up for part of that loss. And as subsidies were paid in 1972, it is normal that the income of farmers in 1972 should be higher than in 1971. But this does not mean that the 1972 production brought in a higher income. These figures are added to those of the 1971 production.

When one really wants to study these facts in depth, one must substract the losses suffered in 1971 from the total income of 1972 and then, one shall know the truth. I think