

*To the Hon. Members of the Legislative Committee  
and the Legislature:*

A STUDY of the conditions of assessment and taxation in Ontario reveals the fact that the effort to get an equitable and uniform assessment by a general provincial law has been a flat failure, since to-day, after four years of the present Act, the most widespread diversity is manifest. Also, since the appraisalment of values has been solely a matter for the assessor, the grossest abuses have sprung into being; until, in every place of any importance, save three, industry is groaning under the burden of a constantly increasing improvement to say nothing of the business and income taxes, which makes development and growth very slow and discouraging.

Take first the conditions in Toronto:

YEAR	LAND VALUE	BUILDING VALUE	L. V. PER CAPITA	POPULATION
1892.....	\$81,500,000	\$ 55,984,000	\$480	170,650
1909.....	83,386,411	103,752,548	288	287,201

Here we see that a gain in 17 years of 106,550 in population only raised the land values \$1,836,481, notwithstanding the numerous and large additions of land to the area of the city. Yet during that same time an enormous increase of \$48,668,548 was made in the improvements to the city. Clearly, under a uniform rate of taxation, the improvers are being penalized to the limit by this high handed valuation; an unjust condition which could be almost entirely removed if the council had the power to equalize the assessment by a higher rate on land and a lower rate on improvements, business and incomes.

Comparing these same figures by the per capita method we see that in 1892, when the City was poor, and with all the rest of the country in a state of suspense, Toronto had \$480 per capita of land as against a very moderate improvement assessment of \$55,084,000, but last year, the city, rich and prosperous apparently, had only \$288 per capita of land with the enormous valuation of improvements of \$103,752,548. Evidently the most alarming question for us to consider is: how rich and powerful and populous must the city become to have no land value at all?