

Introduction



THE present system of taxation in the Province of Ontario being practically the same as when the Province was first created, has now become, in a large measure, unsuited to present conditions, and, in the last few years, various amendments have been suggested. The Retailers' Association submitted a bill to tax Departmental Stores. The Municipalities sought to have amended the section which enabled corporations to escape with a "scrap iron" valuation of their plant. Manufacturers asked for exemptions for their machinery and stock, and the Single Taxers wanted all Municipalities to have wider powers of local self-government, and the right of experimenting in taxation.

During the Session of 1900, at the request of the Premier, the various bills to amend the Assessment Act were withdrawn, and a Commission was appointed to consider the whole matter of taxation. The Commission held public sessions, extending over three weeks, and the evidence taken, and docu-