

would not help so very much if machinery were not given the assessor to carry out the provisions of the Act, so Sections 16 to 21, some new and others amended, as compared with the old Act, have been inserted. From these it will be seen that employers are to give or furnish to the assessor the names, places of residence, and wages, salary or other remuneration of their employees. Section 19 requires corporations to furnish the assessor with a list of the resident shareholders of the municipality requiring the same. Then comes Section 21, which provides a penalty of \$100 and an additional penalty of \$10 for each day during default. The Act, therefore, as far as touched upon, is not only workable, but a vast improvement.

A question naturally arising would be "Why rate some 25 per cent., some 50 per cent., some 60 per cent., and so on up to 150 per cent.?"

The answer is that in framing the Act and considering its effect on the different municipalities throughout Ontario as a means of providing taxes, it was necessary to prove that its operation should provide at least as much taxes as were collectible under the old Act. To prove this statistics from seventy-two municipalities in Ontario, showing the total assessment of their real and personal property and income, were collected, and statements were obtained also of the amount of taxes collectible from the merchant, the manufacturer, the wholesaler and others, and the assessed value of their real property, so that by applying the present ratings it was satisfactorily demonstrated that no loss in taxation to any of these places would result.

There are also other reasons for this discrimination in the ratings, particularly perhaps in Toronto. Take the lowest, 25 per cent., as applied to retail merchants. Necessarily they are found on our leading thoroughfares, and in the more-congested parts of the city where land values are at the highest, and rents are at the highest. Many here have to be