

would be no real ground of complaint, but the ground of complaint is this. that the house of the working man and the ordinary citizen adds to the selling value of the land in the City of Toronto by the amount of the actual cost of the building. In some cases, possibly more. So that the home of the artisan as well as of the ordinary citizen under the existing law if carried out to the letter would be taxed at practically its full cost, whereas the home of the millionaire, extravagant and unsaleable, is only taxed at a percentage of the cost. In this, we say, lies the great injustice of the present law—an injustice which the Government apparently refuses to remedy.

The circular which my Hon. Friend sent out last year following the meeting of the Assessment Committee, as well as the declaratory amendment to the Assessment Act passed last year, will, if carried out, only aggravate rather than relieve the present difficulties; for in many cases the assessors are better than the law in the sense that they are not taxing improvements to the full extent that the law now requires them to be taxed and the steps the Government has taken are not steps in advance but will prove retrograde movements.

Mr. Speaker, we, all interested in the province, have appealed to the Government. The Tax Reform Association which for years has been carrying on unceasingly its programme has appealed to the Government. We have appealed to the Government to move. From the refusal of the Government to move we must appeal to the electors who are the masters of the Government and ask them to elect members at the next election, members who are pledged to give their vote to this great Reform. Will the electors of this province do their duty to themselves and to their province on this vital matter? I believe they will."