

plication of the Ontario Assessment Act that caused Mr. Beardmore to remove his business from Toronto and organize it and increase it and develop it in other places; and if it had not been for the effect that he feared that law would have on his business in future, we would have had an industry here to-day employing no less than 250 hands. In adopting the rental tax in place of personalty as at present, when the rental tax would be distributed and when it was adjusted over the whole community, it was thought by some that it might not cover the revenue that comes from the personalty as at present. That would be hard to say, unless you absolutely made out tables and brought figures to bear. It might not be the case, and it might. Whatever little there would be left over would be infinitesimal, and it would not affect the taxes to any appreciable extent. At the same time you will bear in mind that the manufacturers would bear part of whatever goes to real estate owners, for they are not only real estate owners of factories, but they are real estate owners in other senses, having residence property in the city or town where their factories are established. I feel very keenly on the point that we want this community here, speaking for Toronto and this Province, to be a place where capital will be free to be invested in industry, and we don't want this law to operate like a pestilence on the community so far as the investment of capital is concerned. This law as it stands to-day is a blot upon the commercial interests of Toronto. I take that ground, and I take that stand advisedly, and of course if it applies to Toronto it applies to other places in the Province.

Mr. WILKIE: When you say Toronto, I suppose you mean you are here as a Manufacturers' Association of the Province—you mean of all manufacturing centres?

Mr. KEMP: Yes; I refer to other places as well; the argument covers all other places. We don't want any advantages for Toronto—a uniform law throughout.