

Tax Reformers Defeated Committee Decides That Assessment Act Is O.K.

Bills Aiming at Revision of Present Legislation by Leader Rowell and J. A. Ellis, M.L.A., Were Rejected—Majority Believed That Act Has Been Improperly Interpreted But in Itself Is a Good Measure—Much Criticism by Premier of "New-fangled" Taxation Methods.

Tax reform received a blow below the belt yesterday. The two bills introduced by N. W. Rowell, leader of the opposition, and J. A. Ellis, Conservative M.L.A. for Ottawa, were rejected by the special tax committee. These bills aimed at a radical revision of the present Assessment Act. The committee, by a vote of 20 to 7, decided that the proposed legislation was unsuitable, or, in other words, the present act was entirely satisfactory—properly administered.

After the bills had been put out of commission the government side of the committee introduced a motion, which was carried, that the present Assessment Act, and carried it by a similar vote to that which defeated the Rowell-Ellis bills.

Mr. Rowell made an amendment to the government motion to the effect that there should be a lower tax on improvements than on lands, including buildings, businesses and incomes, but this also met the fate of the Liberal leader's bill.

Truly, it was a sad day for single taxers and all other classes of tax reformers.

Premier Raps Bills.

Sir James Whitney, who was in England during the previous sitting of the committee, gave his views during a general discussion on taxation, in vigorous terms he classed the Rowell-Ellis amendments as entirely unnecessary. He was positively opposed to the principles of the bills. They suggested a narrow-shoulder remedy for a disease which did not exist in the province. "Until we need a change let us stay as we are," said he. "There is no necessity for such single tax legislation."

The majority of the committee evidently looked at matters in the same light as the premier. The following was the resolution which was carried: Moved by Dr. Ross, and seconded by Harry Ellner:

Should Follow Act.

"That it has been proven to the satisfaction of this committee, from returns furnished by E. Drury and Mr. McEwen of the Dominion Grange, and by the assessment commissioners and assessors of a number of municipalities, and from information gathered from many other sources, that in most municipalities buildings are assessed at not more than the amount by which the value of the land is thereby increased, which is the basis prescribed by section 36 of the Assessment Act."

"That it has also been proven that there are a number of municipalities which do not assess buildings in conformity with said section 36, but who rely to a large extent on the cost of buildings in determining their assessable value, with the result that the assessment of buildings in such cases is higher than is authorized by a proper interpretation of the act, and so causing a hardship in a number of cases."

Send Out Instructions.

"That in order to remove such hardships and to ensure a proper interpretation of the act, in view of the fact that the chairman cause to be sent out to the assessment commissioners and assessors of every municipality in Ontario a circular letter pointing out by means of general instructions and concrete examples set out in the circular, how buildings should be assessed in keeping with the Assessment Act."

"That the committee believes that conditions have not changed since the report made by the special assessment committee in 1910, and that the committee was correct in disapproving of proposals made similar to those in bills 117 and 118, presented by Mr. Rowell and Mr. Ellis, and that the provisions of those bills should not be recommended to the house for adoption."

Raise Income Minimum.

"The committee would recommend that section 39 of the act, providing for the special assessment of farm lands in town and villages, should be repealed, as perhaps having served its purpose, and also for the reason that it is found that the act has not been interpreted in accordance with the intention."

"Your committee would further recommend that the expenditure of money derived from personal earnings be increased at least from \$1200 to \$1500, and from \$900 to \$1200 in the case of a householder or the head of a family."

By the latter two paragraphs of the resolution, therefore, the tax reformers have scored a slight win.

Need Proper Assessors.

Sir James spoke for about a half-hour against a revision of the Assessment Act, as proposed. "The humble opinion, admitting everything that is contained in the two bills, you still have to prove the necessity for a change of the assessment act," he said. "If municipalities get proper assessors no amendment to the act is necessary. I would suggest that elaborate explanations of the act should be sent to every assessor in the province, and after a time if the act is not worked out satisfactorily, it would be up to the government of Ontario to change it. There is one statute on the statute books with which no fault can be found, and that is the Assessment Act."

Asked Some Questions.

The premier wanted to know where the single tax policy had worked out satisfactorily. "What is there in this new system that we should have it?" he asked. "Why not wait to see how it works in other places? Is it not better to use our own wit than to follow every doctrine proposed by any Tom, Dick or Harry on the continent?" He said that the single tax system was not poison, but the class of papers that look it up did not express the sentiment of the people. Because new communities had accepted it there was no reason why Ontario should gallop over the proposition and accept it hokus-bokus. Sir James was very much amused at the predictions of certain newspapers, while he was away, that tax reform had scored a great victory already, the whole matter of the new "progressive" legislation being settled.

If the Assessment Act was not working out satisfactorily to all classes it was not the fault of the act, but it was due to inefficient officials. All that was necessary was the appointment of capable assessors by council.

Favor Local Option.

Additional information was heard by the committee during the morning session. Ernest Drury of the Dominion Grange said that the present system was a hardship to progressive farmers. He believed that the general public was opposed to the taxation of improvements. Fifty-five out of 165 township clerks in Ontario, in reply to a circular sent out by the Grange, said that land values were assessed higher than improvements. This fact showed a general evasion of the act and a large amount of local option existed. Mr. Drury urged the local option policy, it being his belief that the matter should be largely left to the discretion of local judges. The farming community would welcome local option in matters relating to taxation. There was no reason why a farmer should be penalized for improving his own property.

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Would Be Beneficial.

Arthur Roebuck of Haliburton said there was no doubt that the farmers of New Ontario were sold for local option. If northern townships had local option land held by speculators would have to stand as high a tax as improved farms for improvements would be exempted in every township. Many bush farms were being held for speculative purposes, and in this way the speculators were keeping out settlers and retarding the progress of the district.

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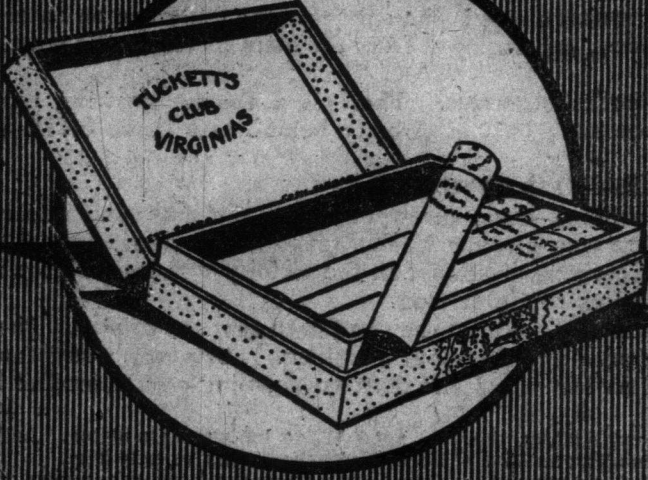
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Every case emphasizes the importance of bringing to a speedy and successful conclusion the present effort to complete the Kennedy Memorial Fund for Consumptives, in order that increased accommodation may be provided for the many seeking admission.

AUSTRALIA'S HEAT WAVE.

Mercury rose to 122 in Shade—Dust and Windstorms.

SYDNEY, N.S.W., Dec. 19.—(Can. Press.)—One hundred and twenty-two in the shade is the record put up by the first heat wave experienced in Australia this summer. This was recorded at Eucla, a station on the South Australian border.

At Poma, in Queensland, the mercury stood at 116, while Newcastle, the coal city of New South Wales, has had the hottest spell for 18 years, accompanied by dust and windstorms. Other parts of New South Wales were affected, but in Sydney the heat was less severe, the thermometer going only 98. No deaths are reported.

FORGED CHEQUES TO WED.

Fred Morrison, Who Financed Marriage Wrong Way, Goes to Jail Farm.

Frederick Morrison, pleading guilty to forgery in the quarterly sessions, chose rather to spend his sentence in the jail than to go to the Central Prison. His whim was humored, and he will be sent to the jail farm for three months.

Morrison had forged several cheques in order to finance his wedding. He put thru about a dozen cheques, raising \$150 in all. They were passed upon various small storekeepers. He admitted that betting was the prime cause of the financial stringency.

New Victor Records.

If you wish any new Victor records ring up Ye Olde Pirme, Heintzman & Co., Limited, Main 6557—193, 195, 197 Yonge street. They will deliver them to your address at once.

Crossing Watchman Drunk.

For being drunk at his post while on duty as watchman at the Royce avenue railway crossing, George Banks was fined \$100 and costs, or three months in prison. When citizens attempted to cross the tracks Wednesday night they found the gate on one side down. A policeman investigated and found Banks lying on the floor of the signal box in a drunken condition.

Jewelry Thief Gets 18 Months.

After pleading guilty to robbing the jewelry store of G. and F. Smith & Sons, 100 Dundas street, Sydney Bosworth was sentenced to 18 months in the Central Prison. Peter Stuart, who admitted accepting part of the stolen goods, was sent to jail for 30 days.

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SPECTACLES
Nothing so attractive as a pair of Gold Rimless Spectacles or Eye-Glasses.

OPERA GLASSES
Lemaire Opera and Field Glasses at right prices.

FOUNTAIN PENS
Swan Safety, \$3.00 and up. Stylo or Ink Pencil, \$1.00.

SAFETY RAZORS
Auto-Strip Safety Razor, \$5.00.
Gillette Safety Razor, \$5.00.
Durham Derby Safety Razor, \$2.50.

Gem Junior Safety Razor, \$1.00.
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F. E. LUKE, Optician
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Commissioners Permit James Goodwin to Run New Northern.

The license commissioners offered no objection yesterday to the transfer of the license of the New Northern



You'll find that every Aikenhead tool is backed up by the Golden Rule.

A complete outfit of high-grade tools in handsome cabinet.

Cabinet No. 3, with 23 tools \$12.50
Cabinet No. 7, with 43 tools \$22.50
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Hotel from Arthur J. Horley to James Goodwin of Barrie, who has taken over the hotel at 317 Yonge street. Mr. Horley is unable to continue in the business owing to poor health, and as Mr. Goodwin agreed to pay off a slight debt, the commissioners granted the transfer.

BUTCHER BOY SERIOUSLY HURT.

Harry Pierce, 23 Howard street, was seriously injured in a runaway yesterday.

HAMILTON HOTELS.

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day and lies in a dangerous condition at St. Michael's Hospital. Pierce was driving his father's butcher wagon when the horse got beyond his control and collided with another wagon, driven by D. Gordon, 204 Shaw street. The driver of the butcher rig was thrown to the pavement and sustained serious scalp wounds and internal injuries.



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