

with Manitoba, Alberta, Saskatchewan, and British Columbia. In all these provinces they are exempting settlers' improvements from taxation and are raising their taxes upon land. They ask, "why prevent us from offering similar inducements to settlers in New Ontario. If you insist upon the old system of taxation for Old Ontario, do not handicap us in New Ontario in working out our problems by your system of taxation." They too, must give up hope so long as this Government continues in power.

ALL APPEALS WERE REJECTED

The municipalities of the province, urban and rural alike, have presented petitions by the score to the Legislature asking for this reform. The public press of the province, Liberal and Conservative, have advocated this measure; have urged it upon the attention of the Government with a unanimity unparalleled, I venture to say, in the consideration of any public question which has been before the people of this province for many years. From all parts of the province; from all classes of the community comes this urgent appeal to Government for progress; for a removal of the present handicaps and injustices; for the opportunity of doing better things for industry, for labor and for social conditions; and yet to all these appeals this Government simply says "No, you cannot have it."

I venture to think when election time comes around if the people of this province have the courage of their convictions; have an interest in real social progress; and have a reasonable measure of self respect and patriotism they will break for once their party affiliations and party ties and will move out of the way a government which blocks the path of progress in this province.

My Hon. Friend, in opposing this bill, has referred to the assessment of the home of one of our most wealthy citizens and has suggested that we are inconsistent in complaining about that assessment. The facts are that a home which cost a million or more dollars to build has been assessed under the existing law for one hundred thousand dollars. Why? Because, as my Hon. Friend has pointed out, the law now provides that the assessment of the buildings shall be just the amount by which the building increase the selling value of the land; and as this house is so large and so expensive and unsaleable, while it cost over a million dollars, it does not increase the selling value of the land more than \$100,000. Therefore it is assessed at only \$100,000. My Hon. Friend misses the point or is endeavoring to dodge it.

LAW PROVIDES INEQUALITY

If the homes of artisans or of the working man as well were assessed at only one-tenth of their cost, then there