TAX REFORM

BOARD OF TRADE ASKSIREFORM

The Board of Trade of the city of Toronto, on January 9th, 1913, adopted the following resolution:

"RESOLVED, that having regard to the increase in "certain localities and at certain periods in the value of "land, it is expedient that municipalities should be allowed "some measure of Local Option in the levying of taxes upon "the land rather than upon the improvements thereon."

The Associated Boards of Trade of the Province of Ontario, who met in the early part of last year, after full discussion of the question passed a similar resolution: so that the commermercial bodies of Ontario representing its business interests, stand on record in support of the policy of Tax Reform the policy we have been fighting for, for some years. They too, apparently, must give up the fight for assessment reform so long as this present Government continues in power.

The working men of the province who suffer most from our present system of taxation have been urging this reform year after year, and have presented petitions by the score in support of the principle of this bill. Their representatives appeared before the Assessment Committee of the Legislature and urged that this reform should be granted by the Government, but they, too, apparently must give up all hope for relief from the present burden—all hope for improvement which such a measure would help to bring about—so long as the present Goverment continues in power.

FARMERS DEMAND RELIEF

The farmers in this province are in favor of this reform. The representatives of the agricultural interests of the province appeared before the Assessment Committee and urged this legislation. They appealed to the Com-mittee to pass such a bill. They pointed out that in the They appealed to the Comcountry just as in the city our present bill penalized the progressive farmer. The man who improved his farm, putting up good fences, erecting good out-buildings, putting up a house which not only improved the character of his own place but improved the general tone and character of the community, was taxed upon these improvements and was called upon to pay, by reason of the very improvements he made, a much larger tax for the same public municipal services than his neighbor who neglected his place and made no improvements, was called upon to pay. The representatives of New Ontario appeared before the Committee and urged this reform. Their view is that whatever may be the condition in Old Ontario, let them in New Ontario not be handicapped by the existing system of assessment. They are competing for settlers