



THE BUSINESS TAX.

QUESTION of substituting a business tax for the personalty tax, has, since our last issue, not been allowed to rest. Its advocates, believing that they have right and justice on their side, which invariably carry the day, are vigorously and effectively upholding their position. At the meeting of the Toronto City Council on March 31st, a resolution was submitted to the effect that the City Solicitor be instructed to prepare a by-law enabling the Council to impose a business tax in place of the present tax on personalty, but it was defeated on a vote of 5 to 19, the Mayor and the Chairman of the Executive or Finance Committee, being amongst the yeas. This vote has shewn the friends of the business tax whom they have to fight against, and they will organize their forces accordingly. The fight in Toronto has just commenced in earnest, and will be fought out to the bitter end by the supporters of the business tax, who are not in the least discouraged by the City Council's decision. On the same day, at a meeting of the Finance Committee of the Hamilton City Council, representatives were present from the Board of Trade, the Trades and Labor Council, and the Freeholders' Association, to discuss the question. Nothing definite was decided upon, but another conference will probably be held shortly. President Knox, of the Board of Trade, at the conclusion of an admirable address, said: "The adoption of the new system will be beneficial because it will greatly simplify the work of the assessors, the tax being based on the value of the real estate, an easily ascertained quantity and would place every trader on an equitable footing; it will put an end to the inquisitorial and harassing inquiries which, under the existing law, the assessor or Court of Revision is compelled to make, and save time and simplify the assessment rolls; it will distribute the burden of taxation much more equitably than it is, or can be done, under the present law, and, on account of its wide distribution, any deficit in your treasury will fall so lightly on those outside the mercantile classes that its incidence will be very little felt. We are not advocating single tax theories, but this is a step towards making real estate the basis of taxation for all local or municipal purposes, as is done in Britain, after abandoning a similar system to that now prevailing here as unfair. The mode we are urging on you contains the elements of justice, as the tenant pays in full proportion to the value of the privileges enjoyed. It is not a tax on the landlord; it would only fall on occupied business premises, and can be collected with the maximum of ease and the minimum of cost, the basis being always definitely known." Next day, April 1st, the Brantford Board of Trade met to discuss the question. A resolution favoring the substitution of the business tax was introduced by Mr R W Robertson in an able speech. Other speakers followed, and the discussion was adjourned until the next meeting of the Board. It will be thus seen that the agitation is not confined to one city, but is becoming general. The Ottawa City Council some weeks ago put on record its approval of the substitution of the business tax by the adoption of a report of a committee appointed to enquire into the matter. The report favored the principle on these grounds: 1. It will greatly simplify the work of the assessors. 2. It will do away with the personal property tax on the mercantile community, which is so objectionable on account of its inquisitorial character. 3. It will distribute the burden of taxation over a large number that are not now reached, relieve many unduly burdened, and generally prove a more equitable system than exists under the operation of the present law. At the same time the committee were of the opinion that the Act as it stands at present is

capable of improvement in so far as it was limited in its operation to the mercantile classes. They were of opinion that it would be advantageously improved by making it more comprehensive, so as to include other classes besides the one specified, such as the "arts," "professions," etc. To accomplish this, however, would require an amendment of the Act by the Legislature, and to secure this the committee recommended that a conference of the representatives of the cities of Ontario be invited to consider and discuss the matter. Such a conference could be convened during the next session of the Legislature, and there was no doubt that any conclusions arrived at and recommendations made by them would receive favorable consideration from that body. Meantime the committee recommended that the Act be accepted so far as it went, and that a by-law be introduced for the purpose of giving effect to its provisions.

DUTY ON CORSETS.

A deputation of corset manufacturers waited upon the Minister of Customs, at Ottawa, last month, with the object of inducing him to increase the duty on foreign-made corsets for the protection of the industry. The present tariff is 35 per cent. ad valorem, but they urged that this was not enough. It is alleged that German competition, by reason of the cheaper labor in that country, is destroying the Canadian industry. Another source of complaint is that there is a movement on foot to make this country a slaughter market for the surplus products of the United States, by offering the same kind of corset, as that manufactured by Canadians, at a cheaper price than it is being sold at to American dealers. It appears that according to the rules of the United States combine sales cannot be made in any part of the States under a certain fixed scale, but some agents are endeavoring to secure the Canadian trade by cutting under the American schedule. The deputation promised that the increased duty, demanded on foreign corsets, would not lead to an increase in the price to Canadian buyers as the competition between the Canadian manufacturers would, of itself, serve to secure to the home merchant and consumer the benefit of present rates. All that the deputation aimed at was the securing of such an increase in the tariff as would have the effect of excluding the foreign goods from this market. The Minister's reply was in the usual diplomatic terms.

PROCEEDINGS TO GARNISH DEBTS.

In answer to "Enquirer" we may state that the clauses in the Act (Revised Statute of Ontario) referring to proceedings to garnish debts, are as follows:—

Subject to the provisions of the next section when a debt or money demand, and not being a claim strictly for damages, is due and owing from one party to another, and a debt is due or owing to the debtor from any other party, the party to whom such first mentioned debt or money demand is so due or owing (hereinafter designated the primary creditor) may attach and recover any debt due or owing to his debtor (hereinafter designated the primary debtor) from any other party (hereinafter called the garnishee) or sufficient thereof to satisfy the claim of the primary creditor, subject always to the rights of other parties to the debts owing from such garnishee.

No debt due or accruing to a mechanic, workman, laborer, servant, clerk or employe for, or in respect of, his wages or salary, shall be liable to seizure or attachment under this Act, or any other Act relating to the attachment or garnishment of debts, unless the debt exceeds the sum of \$25, and then only to the extent of the excess.

Nothing in the next preceding section contained shall apply to any case where the debt has been contracted for board or lodging, and in the opinion of the Judge, the exemption of \$25, is not necessary for the support and maintenance of the debtor's family.

Where the claim of the primary creditor is upon a promissory note or other instrument signed by the debtor, and the amount claimed is \$200 or less, or where the claim is upon an open account and the amount claimed is \$100 or less, it is not necessary to recover judgment against the debtor before commencing attachment or garnishee proceedings, but in all other cases a judgment must be recovered against the debtor before the garnishee proceedings are commenced.