

part from retailers in the same municipality, and they would at least be on equality as between each other. The competition of the manufacturer on the other hand comes not only from other parts of the Province, but from points outside the Province by manufacturers who have no such burden of municipal taxation imposed on them as the law of this Province imposes.

It should also be noted that the retailer for the most part does his business and earns his profits in and from the municipality. The manufacturer on the other hand usually does his business and makes his profits from a larger area, and gathers business into the municipality, which is benefited thereby in many ways.

3. The only other point with reference to which the Association finds it necessary to address your Honourable Body has relation to municipal exemptions to manufacturing industries. It will be clear on consideration that the repeal of the present onerous law of personalty assessment would tend to greatly minimize the importance of exemptions and bonuses. They owe their existence partly at least to the necessity for the mitigation of the hardship involved in taxing personalty.

Referring, however, to present conditions, the members of the Association are practically unanimous in urging that the municipalities should retain power to grant exemptions to industrial concerns, but with equal unanimity they object to the provisions of the law requiring the assent of a certain proportion of voters qualified to vote in the municipality, instead of a certain proportion of those actually voting, for the reason that the present statute makes the granting of exemptions feasible in small municipalities while it is practically impossible in larger ones.

The Association strongly urges that the law should be so framed that not only in theory but in practice it shall be equally applicable to all municipalities, thereby securing uniformity.

All of which is respectfully submitted.

On behalf of the Canadian Manufacturers' Association.

T. A. RUSSELL,

*Secretary.*

P. W. ELLIS,

*President.*

Mr. A. E. KEMP, M.P.: Mr. Chairman, I feel that the Memorial which the Association has handed in fully represents the views of the manufacturers of this Province, and I am only here this morning as a humble member of the Manufacturers' Association to endorse those views, knowing the manufacturers of the Province and knowing from whom the replies came and having the honour of being at one time President of the Association. It is a mistake for anyone to suppose that manufacturers are appearing before this Commission with the idea of evading responsibility. A statement was made expressing surprise that the responsibilities were being evaded and put upon the shoulders of another. That is one argument that has been used against the arguments that have been put forth, but it is not tenable; that is not what the manufacturers are trying to do; and in any case, how is the line defined between a rich man and a poor man? A man may have a very prosperous personal appearance and be very poor and have an overdrawn account in the bank. There is no way by law to define what constitutes a rich man except by the application of the Ontario Assessment Act; that is the only way you can find out who are rich and who are poor in this community, so that the public can tell. Now the manufacturers are here for the purpose of urging upon the Commission the necessity of equalizing the assessment, equalizing the law. They are not here to avoid taxation. They are here saying that they have to compete with other places, and that they want to be put in as favourable a position as manufacturers in other places are put