

THURSDAY, MARCH 28, 1912.

COOL RECEPTION FOR ASSESSMENT REFORM

**The Government Will Never
Consent to Checker-board
System Says Sir James.**

**SELECT COMMITTEE
TO CONSIDER IT.**

**Speakers Point to Advant-
ages of the Proposed
Change.**

There was little encouragement for tax reformers at the Legislature yesterday. Two bills to amend the assessment act: to give local option to municipalities to exempt in whole or in part buildings and improvements and place the burden of taxation upon the land, were given a second reading and referred to a select committee on assessment, to be named later. One bill, introduced by Mr. Rowell, is a duplicate of the Fripp measure of two years ago; the other, by Mr. J. A. Ellis (East Ottawa), involves the same principle, but applies the exemption in a gradual scale.

In consenting to the second reading both Sir James Whitney and Hon. Mr. Hanna made it clear that while the Government would be prepared to consider the recommendation of the committee, "we will never give our consent to the piebald and checker-board system of assessment which is the object of these bills." At the same time Sir James ventured the opinion that outside of the large cities and towns not fifty school sections would accept the proposal.

Unfairness of Present System.

Mr. Rowell, in a well-considered address, dwelt upon the manifest unfairness of the present system, under which an idle landlord would reap the benefit of his neighbor's industry. With the land bearing the burden of taxation, vacant land would have to be improved and building would result. The tendency of this would be to stop the alarming rise in rents, if not to actually lower rents, and also to provide an abundance of work for the building trades.

Hon. Mr. Hanna was not too cordial with the bill. He thought the principle might be applied to cities and the larger towns, but if any unearned increment was found in vacant land in the smaller places it was more than lifelong landlords could find.

Mr. Rowell commenced by explaining that the reason he had introduced the same bill that was brought in by Mr. Fripp last year was because it embodied the principles of the single tax, and he hoped it would be acceptable to the Government members apart from party lines. His bill would give local municipalities a larger measure of autonomy than that of Mr. Ellis.

Many of the most important reforms which had been accomplished in the old country were brought about by changes in the assessment laws. Mr. Lloyd George's land tax principle had become recognized now as one of the principles of taxation. There was the same principle in these bills, which Mr. Rowell thought it was