

time for the House to recognize.

Premiums on Idleness.

Mr. Rowell pointed out the manifest unfairness of the present system. He cited a case where a man might buy land and let it lie idle while his neighbors improved their property, thereby increasing its value and the general prosperity of the community. These improvements also increased the value of the land lying idle. The man who made the improvements pays more taxes on them, while the man who does nothing gets the benefit of them without paying for them.

There was a good deal of land in northern Ontario owned by men who would do a little work on it and then move away. Their neighbors would come in and clear their land and increase its value, and yet the taxation for the work of the municipalities was not borne by the people whose land lies idle.

Benefit to Workers.

"Rent to-day is a very serious item in the budget of the workingman who lives in the city," he said. "It places a serious burden on him." By increasing the taxation on vacant land the building of houses would be encouraged. "If you increase the supply of houses for rent, if you don't secure an actual reduction of rent you will at least check the upward movement of rents in Toronto." Increased employment would result. The cultivation of land in new districts would be encouraged, and improvements on all kinds of property would be encouraged. Such a measure receiving expression in the Legislature and applied to municipalities would greatly encourage industry and thrift, and would materially promote the prosperity and progress of the whole Province.

Endorsed by Party Press.

It had also been asked for by leading newspapers on both sides of politics. Conservative papers had criticized the Prime Minister, and had said that the Prime Minister was the main obstacle to this legislation passing. An Ottawa paper had time after time called attention to this. "I hope they are mistaken in that. I hope the Prime Minister is not the obstacle to it, and that the House, with his approval, will give this bill its second reading."

"These bills now before the House are in the public interest, and if carried into effect will encourage industry and thrift in the Province. They will assist the toiling masses, and will be a great step forward in the discouraging of idleness."

No Necessity For Change.

Hon. W. J. Hanna urged that there was no necessity for a change in the present assessment law, and read from sub-section 2, section 3, of the assessment act, which, referring to the assessment of buildings, said, "the value of the building shall be the amount by which the value of the land is increased." Mr. Hanna knew of no place in Ontario where the law is worked out properly where improvements would be assessed for 100 per cent. of their value. In many places they were assessed at only fifty per cent., and some places at only twenty-five per cent. of their value. Perhaps somewhere some assessor might appreciate the value of this section, which was diametrically opposed to what was contained in these two bills.

The proposition was quite new in this Province and elsewhere. It was one thing to introduce such a system as this in a new Province, but it was quite another thing to displace a system which had been in use for forty or fifty years and introduce a system which had appeared to work satisfactorily in another Province.

A "Humbug."

Mr. Hanna quoted from an article by Mr. F. C. Wade of Vancouver, who referred to single tax as a "humbug." He also referred to the rejection by the electors of Seattle recently of the very two propositions which were now before the House.

No General Demand.

Sir James Whitney was not inclined to believe that there was a general demand for this principle of tax reform. He reiterated the view expressed to the recent delegation that several different views had been presented. The petitions which the Government had received had been pre-

pared on a printed form, and endorsed by municipal Councils that did not understand their true purport. The whole thing, said Sir James, contemplated the introduction of the Henry George doctrine, and some of the leaders were avowed Socialists, who believed in the general distribution of "your property and mine." He did not believe in the whole length and breadth of the Province, outside of the large cities and towns, there were fifty school sections in the rural districts that would carry the proposal. It was altogether unfair to say that a mechanic who owned a plot of land and had his house upon it should pay the same taxes as a millionaire next door, who, on the same sized lot, had built a mansion.

A Dead Issue.

The Henry George theory was a dead issue to-day, according to the Prime Minister, and of non-effect in cultured communities.

While the bills might go to the special committee, it must be understood that the Government did not concede the principle. "So far as this Government is concerned, I want to say this: while we are here to use our judgment as to conserving and looking after the interests of the people—while we are here we will never give our consent to the piebald and checker-board system of assessment which is the object of these bills. We will never consent that every municipality shall deal with assessment matters as it pleases."

Maximum Exemption.

Disclaiming any desire to secure party advantage out of the fact that his bill had preceded that of the leader of the Opposition, Mr. Ellis pointed out that the principle involved was well known. A year ago it had been agreed that the time was not opportune to enact such legislation. Mr. Rowell's bill was different from his in detail, although it covered the same principle. He had introduced his bill in fulfillment of a pre-election pledge. The difference between the two measures, however, was that his bill provided a maximum exemption in any one year, while that of Mr. Rowell left the question to the ratepayers and left the amount in the hands of the municipal Councils. If the entire doctrine of single tax was adopted at one stroke it would defeat the object that tax reformers had in view.

Mr. J. W. Johnson (West Hastings) quoted some assessments on land in Toronto to show that the unearned increment was being taxed.

Checker-board System.

Mr. W. McDonald (Centre Bruce) referred to the present system of taxation as a "checker-board system." He instanced three different counties which had three different systems of assessment. One assessor had told him that he assessed improvements on land at 100 per cent. of their value. Another said that he believed in giving the farmer the benefit of the doubt, and assessed them at 75 per cent. of their value. Still another assessed them at only 50 per cent. of their value. It would be hard to find two assessors in a rural riding who assessed improvements on the same principle.

Speaking as a Town Clerk for several years, Mr. McDonald said: "What we want in this Province is an honest attempt to readjust the assessment law, so that inequalities of taxation in municipalities will be overcome, and the present system, which virtually fines progressive citizens for improvements, is superseded by an act which allows a largely reduced assessment on all improvements."

Mr. W. C. Chambers (West Wellington) said he did not think there were six towns of less than 6,000 population in the Province which would vote for such a system of taxation as that proposed in these bills.

Impulse to Building.

Mr. T. R. Mayberry (South Oxford) pointed to the effect of exemp-