

Section 30, with references to estimating property at its full value, had also been repealed to make it conform with section 10. The alteration which followed would, he was sure, meet with the approval of the House. The previous scale of taxation had been introduced, and sec 35 would be erased from the present Act. If there was one thing more than another more generally demanded, he felt it was this scale of taxation. Now a man might own \$9 999 worth of property, and all he was assessed for was \$4,000. What right or justice was there in such a scale of assessment? The committee felt there was none; and yielding to the general public sentiment, had decided to recommend that all the personal property a man had over \$100, should be taxable. Sub-section 21. of sec. 9, exempted income provided it did not exceed \$300; and the proposition of the committee, it would be understood, was to tax the excess of income and not allow a person to deduct the debts. The next alteration was in sub-sec. 12 of sec. 61, where the committee proposed to give the Court of Revision power to examine parties on oath or witnesses and to decide on reducing or increasing the amount of assessment according to that testimony. The next alteration proposed a return to the interest on actual value, as capitalised. The committee felt that all property in towns and villages was too highly assessed. At present property was assessed according to its actual value, and on that the county rate was paid, whereas under the old law the assessment was on the annual value. Sec. 83 substituted two days for one. In sec. 104 this new sub-section was added at the end, with the view of compelling municipalities to pay taxation up to a certain day:—

“That it shall be imperative upon the collector to call upon the person liable to pay the taxes at least 14 days before the said 14th December; and it shall be the duty of the collector to return to the treasury of the municipality a list verified of the names of all persons who have not paid their taxes at the time herebefore mentioned and the amount due by them. Provided always that the municipality may pass a by-law relating the said person in arrear from the payment of the whole or any part of the said ten per cent.”

Under the present law, a large body of men were disfranchised because they had not paid their taxes by a certain day, and it had in fact placed the result of the elections wholly in the hands of the collectors. Frequently they had refused to go to a man before the 16th December because it was their interest that he should be disfranchised—and the result was that some of the best men had been deprived of the franchise. There was another evil grew out of the pre-