

ents system, which his 14 years experience in municipal councils enabled him to speak of, and in which he was borne out by the committee, and that was that municipalities frequently allowed their taxes to run on from one year into another. This was, undoubtedly, a most pernicious system, and he hoped soon to see it abolished. In order to promote the payment of the money during the year, the committee recommended that 10 per cent. be added to the amount of taxes due by any person at the period named: that is, each municipality would have the power of imposing that addition, or a less one if the imposition were found too great a hardship. It was provided that the collectors call on all these parties before the 14th of December, and that they be compelled to return a list of all who had not paid their taxes at that period. It was also proposed, in order to meet an objection raised by the member for West Durham, that where counties were united, the sale of lands for taxes should be advertised, not merely in one county, as at present, but in at least one newspaper in each county. By new clauses the committee also provided:—

That the Treasurer of a junior county when separated, might sell lands returned to united counties for non-payment of taxes; that municipalities should be enabled to remit any portion of non-resident taxes after return to County Treasurer.

It was also proposed to make sections 46, 47 and 48 applicable to personal property as well as real estate. Another objection urged against the present act had reference to the period of the return of the rolls, and the same had been accordingly extended to the 15th of May. He also proposed to alter the day of appeal to the Court of Revision to the 15th of June. He had thus laid before the house a sketch of the proposed amendments to the present Act, and he trusted, though there was some difference of opinion in committee on some of the sections, that their suggestions would meet the approval of the house. At best, it was an experiment they were trying; but the house would bear in mind that the alterations proposed had been made in part at the suggestion, and on the whole with the approval of nine-tenths of the people of the country. Hence he trusted hon. gentlemen would allow this measure to pass and have a trial until next session, when its working would be sufficiently tested. Next session Parliament could consolidate and amend the measure. He had the satisfaction of knowing that nearly all the amendments suggested by the committee had met with the approval of the public press. On many points consultation had been taken with members of the press, and their suggestions had been adopted. Having alluded to the harmonious action of the Committee, the hon. gentleman moved that the House resolve itself into Committee on the Bill.

The House then went into Committee of the Whole, Mr. Sexton in the chair.

Mr. McKELLAR said they were indebted to the chairman for the very lucid explanation he had given; but as this was a measure of great importance, perhaps it would be well if hon. gentlemen had a little more time given them to make up their minds on it. It might be well the Committee should proceed with a few clauses, and then rise and report progress.

Mr. BLAKE took the same view, and stated it was only very recently a gentleman from Toronto had suggested to him very important alterations to the Bill.

Mr. RYKERT said that as far as Toronto was concerned, the fact was that they would be content with nothing less than special legislation. Their suggestions had been heard and adopted by the committee, and yet they were not content. As to the suggestion of the member for Bothwell, he was quite willing to accede to it, as he did not wish to attempt to hurry through the house a measure of this importance.

Mr. FERGUSON said the Bill did not meet his expectations and wishes.

Hon. Mr. CAMERON did not think the remarks about the alleged unreasonableness of his (Mr. C's) constituents were warrantable. Since this Bill was printed, some of his constituents had suggested various amendments, which he thought were entitled to consideration, and which, at the proper time, he should press on the attention of the committee.

Mr. TROW urged the importance of proceeding with the Bill as soon as possible. He was glad to find that most of his own Bill was incorporated with it, as it embodied