

to the latter amount, the value of his place, and the mortgages was also taxed for his £500. Legally speaking, the amount borrowed diminished to that sum the value of the farm, while both lender and borrower are taxed to the full amount.

Hon. Mr. WOOD thought there was no difference whether the money was borrowed upon a mere note or an instrument.

Mr. BLAKE—The amount borrowed would be taxed.

Mr. TROW said the question of assessment had been discussed in his county pretty thoroughly, and in compliance with numerous applications, he had framed a Bill, containing the greater portion of the clauses comprised in these amendments. He had been informed early in the session by the hon. Attorney-General that a committee was formed composed of gentlemen thoroughly versed in the matter. Upon that statement he had let his own Bill go over. The hon. member for Lincoln, the Chairman of that Committee, deserved every credit for the pains he had taken to perfect these amendments, derived from hundreds of replies from the constituencies, which represented the wishes of the people on this question. He did not anticipate a thorough revision of the whole law this session, but he expected most undoubtedly the passage of certain prominent sections this session. (Hear, hear). It might be the policy of the Government to delay present legislation, but he felt that some amendments were absolutely demanded just now. No necessity exists of preserving a sliding scale which makes no difference between the assessment of \$4,000 and \$9,999. Income on mortgages should be taxed, as there was no equity in taxing a poor man whose whole income was spent for a living, while another man with large wealth escaped taxation between certain limits. Large blocks of non-resident lands should be made to pay their proper share.

Mr. S. McCALL (Norfolk) isolated that all property should be placed fairly on the assessment roll at value.

Mr. GIBBONS wished no discrepancy between resident and non-resident lands. In his county the assessors make no difference, as they calculate the value of the separate lands, and strike the statute labour. What we want is to do away with the system of aggregating, and assess and collect upon separate lots. As it is, the lots after being assessed are put down in the non-resident roll in the Treasurer's hands, who returns them in the aggregate, and the taxes are collected according to the sliding scale. What he wanted was assessments made separately upon lands held by Companies, just the same as other people are, and according to cash value. The Canada Company's taxes in one township he knew of, amounted to about \$4,000; but by the way the present law worked they paid only about \$500. Non-residents have no right to be treated more favourably than residents; the former ought not to receive about six months more time to pay their taxes than the actual resident. The House should not separate until proper legislation be framed this session.

Mr. McKELLAR thought the Government ought to be aware there were some clauses which surely ought to pass this session. Some important portions on the paper might be agreed upon by the Government and the advocates of the amendments.

Hon. J. S. McDONALD—What are they?

Mr. McKELLAR—It was unnecessary to repeat them so often—he mentioned among others the sliding scale, the statute labour, and the ten per cent clauses, and thought the country would be benefited by passing those most urgently needed.

Hon. J. S. McDONALD referred to the law of 1866, and commented upon its provisions upon the sliding scale, and asked, instead of mending it in a precipitate manner, why not abolish it altogether? Hon. gentlemen, however, brought down a measure which was simply protecting farmers and increasing the taxation of land in blocks. They even could not agree upon any scheme which would assess all lands according to value. If they would only come down with a matured scheme, or even a part of a scheme well considered, the Government would not have opposed it. It was not prepared to accept such a sweeping change as that proposed, until we heard from the country at large, and had an opinion of those who had not the privilege of stating them on the floor of this house. Real and personal property ought to pay fairly, but in his experience of twenty-five years, he had never heard of such hasty legislation. Every legislature in every British colony should and does know it cannot legislate *ex post facto*. We were now ex-

perimenting with one chamber, and should be careful not to attack the rights of property and investments. He warned the house to not depart from well known usages. Time was not far distant when some checks will be devised to prevent hasty legislation. It took many years in Britain to secure cheap postage, and here sweeping changes are proposed to go into law in a single session, and he hoped the session will be allowed to pass without forcing such schemes.

Hon. Mr. McMURRIE did not favour hasty legislation, but the committee had spent much care upon their report, and thought certainly some of the most important amendments should be passed this session. It was necessary that all should be assessed alike, and the principle of the sliding scale was wrong as it worked at present.

Mr. BOYD said if an illustration were wanted of the complete farce being played in connection with the legislation of this house, it had been furnished by the Attorney-General in his whole course with reference to these amendments to the assessment law, since the time when the committee was appointed on the question. The Attorney-General protested against hasty legislation. There was no foundation for such a charge. The house had not shown the least tendency to indulge in hasty legislation on this or any other question. It ill became the Premier to charge honourable gentlemen of the Opposition, who were sincerely desirous of discharging their duty, with playing a farce. When the Government appointed a committee, instructed the committee, and then, when they reported, refused to consider the report, where was the farce? Honourable gentlemen wanted the discrimination against the poor man to cease. That was the proposition they wanted to go to the country. The Government admitted the proposition, but they were not prepared to deal with it. Let that also go to the country. The proposition was that nothing like favour should be shown to the rich man, at the expense of the poor. They wanted equality of rights, and they wanted that equality embodied in statutory enactment. Why should not this be done at once? The answer was, that they might interfere with sacred rights. If they were to be hindered by this—which was always the cry against every proposed reform—they would never make progress at all.

Hon. Mr. CAMERON undertook to vindicate the term "absurd" which he had applied to the resolution moved on Thursday night by the member for Bothwell, and seconded by the member for South Grey, although, he said, he might have better characterized it as "unjust." The resolution proposed to impose a special tax on lands held for speculative purposes; but how would the member for South Grey determine whether lands were held for speculative purposes or not? and how was he to define what were speculative purposes? Mr. Cameron proceeded to refer to the statute labour question, and contended that, in place of there being a discrimination in favour of non-residents, there was a discrimination against them. The non-resident, if he did not pay by the 1st of May, had to pay statute labour on each separate parcel; but the resident, even after the 1st of May, might pay on the aggregate value of his lands. It should be remembered that the statute labour imposition was a tax of a special character. The poor man assessed at \$600 used the roads, probably, as much as the man assessed at \$1,200, and, as the tax was applied to the roads, there was no reason why it should not be levied strictly, in proportion to the value of the property. In such a matter rash legislation was not desirable. As the law now stood, the non-resident was taxed for his land on the same principle as the resident, and would there be any justice in requiring the non-resident to pay on a higher amount than the actual value of the farm. The non-resident paid his tax on the value of his land and his statute labour, and the value of his land was not increased by the mere improvement of the adjoining lot.

Mr. McKELLAR was surprised to hear the Secretary advance such a doctrine. As to making roads, the resident had to construct a road not only on his own lot, but on the absentee land also.

Hon. Mr. CAMERON went on to say that, at all events, if the land of the non-resident increased in value, he had to pay the tax on its increased value. He thought mortgages should be taxed. He differed from his hon. colleague, the Commissioner of Crown Lands, as to the effect of such a tax. If a man borrowed £500 on mortgage, it removed that amount from taxation in the hands of the