

## ORANGE BILLS.

Hon. Mr. FRASER brought down the correspondence and papers in connection with the Orange Incorporation Bills.

### THE ASSESSMENT ACT.

Hon. Mr. CROOKS moved the House into Committee of the Whole on the Bill to amend the Assessment Act, Mr. Hodgins in the chair.

Hon. Mr. CROOKS moved the adoption of the first clause, and explained that its introduction was intended to make clear the construction placed on the analogous clauses in the old Act, with regard to property owned out of the Provinces.

Mr. M. C. CAMERON was not aware that the clause had hitherto been misconstrued. He thought the hon. gentleman had discovered a difficulty that never existed.

The first clause was adopted.

The second clause was adopted without discussion.

On the motion for the adoption of the third clause,

Mr. RYKERT moved, as an amendment, that it should be expunged.

The amendment was lost on a division.

With regard to the fourth clause,

Hon. Mr. CROOKS moved its adoption with the insertion of the following words, "Before owner under" in the 39th line.

The motion was carried.

The fifth clause was carried without amendment.

Hon. Mr. CROOKS, in moving the adoption of the sixth clause stated that the object of this clause was to provide for the assessment of persons who held a lucrative appointment in one Municipality while they resided in another.

Mr. TOOLEY called attention to a case in his county in which the Registrar and Treasurer of the county lived outside the limits of London, while their office was within the limits of the city. The city had no control over the salaries of these gentlemen. They performed duties on behalf of the county, and their incomes should not be assessable by the city. He considered the clause should be amended by the addition of the words "This clause shall not apply to Municipal officers."

Hon. Mr. CROOKS said personally he had no objection to the amendment.

Mr. FINLAYSON suggested that the words County Municipal officers should be employed.

The clause, with the last amendment, was carried.

Hon. Mr. CROOKS next moved the adoption of the seventh clause.

Mr. McLEOD objected to the amendment proposed with regard to land tax sales. The law as it then stood had been found to work very well.

Mr. ARDAGH was of the same opinion.

Hon. Mr. PARDEE pointed out that a desirable feature with regard to these sales was that they should be conducted with uniformity, and it was considered best, and in the interest of the parties, that the sales should be conducted by county officers. Larger audiences would by this means be obtained, and a better price would be obtained for the land.

Messrs. Gow, Finlayson, and Rykert were in favour of the law as it stands.

Hon. Mr. PARDEE said he knew some sales had been conducted by the county officers according to the requirements of the law as it was prior to the amendments in 1868 or 1869. Communications had been received as to the advisability of changing the law, and he considered the simplest way would be to allow the sales to be conducted by the county officers.

Mr. M. C. CAMERON said the effect of the clause would be to legalize the sales which the Commissioner of Crown Lands had shown had illegally taken place. If it were in the interest of the public that those sales should be legalized, a Bill should be introduced for that purpose; but he objected to legalizing them by this means. He agreed that it was desirable that there should be uniformity in the manner of conducting the sales, and said it was generally supposed that it would be to the interest of the public for the sales to be conducted by the county officers.

Mr. HARDY pointed out that while the passage of the clause under consideration would legalize the illegal sales, it would render illegal those sales which were at present legal.

Hon. Mr. MOWAT said the objections which had been just raised showed these clauses could not be passed as they stood in the Bill.

Mr. WOOD (Victoria) was in favour of the law remaining as it stood, and thought that if illegal sales had been made an Act should be passed to make them legal.

Mr. BETHUNE was of opinion that some amendment to the law was necessary, and said it was true a great many persons did not think there had been any change in the law.

Mr. CAMERON said that because some lawyers had not discovered the flaw, that was no reason why it should be allowed to stand.

Hon. Mr. CROOKS then moved that the 7th and 8th clauses be withdrawn.

Hon. Mr. CURRIE approved of the withdrawal of the clauses, which were accordingly struck out.

The 9th clause was passed with a verbal amendment.

On the 10th clause,

Hon. Mr. CROOKS proposed an amendment, which he said was intended to make one uniform day for returns of assessment rolls. At present, the actual day would depend upon a by-law of the corporation, limited by the 49th section of the Act to some day after the first of February. He proposed to make the uniform days for commencing and ending to be in future the 1st February and the 30th of April, respectively.

Mr. ARDAGH regretted that the Assessment Act had been touched at all, but when it had been done, he was sorry that some better mode of assessment had not been proposed than that at present existing. Some check should be laid upon assessors.

Mr. CAMERON said he was not aware of anything which the proposed amendment would remedy. There was no real necessity for this amendment, and he contended that it was only embarrassing legislation to insert it.

Hon. Mr. CROOKS said that under the present law the fourteen days during which it was legal for an appeal to be lodged against an assessment in the Court of Revision might be mistaken by the person aggrieved, as the day from which these fourteen days began to be dated were fixed by by-law of the municipality. According to this Bill as amended, it would be known to all that an appeal must be lodged fourteen days after the 30th April. He pointed out that all the subsequent clauses were in harmony with this.

Mr. FINLAYSON pointed out that owing to the date at which County Councils were organized, it would be too early for them to fix the day of beginning on the 1st of February.

Hon. Mr. CROOKS said he would alter the date to the 15th of February.

Mr. CLARKE (Norfolk) thought ample time should be given to the Assessor to perform his duties. He, however, asserted that there was very wide dissatisfaction with the present law throughout the Province.

Mr. SCOTT suggested that the winter was a bad season for making assessments in country places, and urged that they should be fixed to take place in the summer time.

Mr. McMANUS thought townships should themselves have the power to fix the days upon which the assessment should begin.

Mr. WOOD said that two sessions ago he introduced a Bill to change the time of assessment, but withdrew it on a promise by the Government to deal with the whole matter during the succeeding Session. Next Session he introduced a similar Bill, which was the ground for a very animated discussion, and resulted in a very fair expression of the mind of the House upon the whole subject. He again withdrew the Bill on the understanding that this Session there was to be a general Act. Although he approved of the Bill before the House, he failed to see in

anything like a general amendment. It was to grasp the great objection which the people have against the Assessment Act. What was wanted was a measure which would assess all property at its proper value, whereas at present the assessments were, if not dishonestly made, at least most unfair; and the law ought to be such as would compel assessors and courts of revision to do their duties. The present system was wrong. He also took exception to the character of the exemptions. He did not see why a merchant going to Europe and purchasing \$100,000 worth of goods for which he paid cash, should, after he had brought them home and put them in his