

the Province have votes according to its proportion of property, as was done in the case of bank stock? He should like those who were agitating the question to settle these matters. Again, was the county of York, which was bound for public convenience to locate its gaol and Court-house in the city of Toronto, to pay taxes on these buildings, which could not in any sense be regarded as increasing in value by their location? These buildings were not put up or held for speculative purposes any more than the Provincial buildings, and surely, when the county had no choice about their location, it would not be said that the people of the county should be compelled to pay taxes for them. With regard to the salaries of the officials in Osgoode Hall, apart from the judges, it was said that it was unfair that the rest of the citizens of Toronto should pay taxes on their incomes while these gentlemen were exempted. The written law of Toronto was that taxes should be paid on incomes, but there was an unwritten law which made that provision to a certain extent nugatory, while in the case of the officials of the courts the tax-gatherer would be able to get at once the amount of the salaries paid. Among the others it was often found that the amount of taxes a man paid was hardly proportionate to his income. As he had remarked before, the advocates of exemption were very careful not to say much to the rural municipalities about exemptions on church properties. Their attention was directed mainly to the advantages of taxing Provincial and Dominion property. It did not follow, as some of these gentlemen contended, that the exemption of churches from taxation compelled people to pay taxes to support churches to which they did not belong. If the matter were closely examined it would be found that the taxes were as nearly equalized in this respect as they were in others, and that as a rule they were apportioned according to the amount of benefit derived. The theory was that no taxation was imposed on this principle, but they found the merchants of Yonge-street complaining that they paid taxes enough to warrant its being paved anew every eight or ten years, and that their money went to benefit the rest of the city. Taking the Metropolitan Church as an example, it really did seem as if there was something wrong when it was proposed to tax so fine an ornament to the city. If they took the cases of two churches, one worth, say, \$10,000, and the other \$100,000, it was contended that by exempting both the amount of benefit was disproportionate to the taxes paid for other purposes (which were, of course, affected by the exemption) by the supporters of the two churches respectively. In other words, it was said that those belonging to the smaller one paid taxes for the other. This had not been proved, and the chances were as strongly against such a supposition as in favour of it. If the churches were taxed, the same disproportion, if there was one, would still exist. The only difference would be that instead of the tax-gatherer going round to the people who supported the churches, and who, he believed, paid proportionately to the exemptions of their churches, the minister and trustees of the church would be made collectors of taxes. Every ninety-nine out of a hundred would be practically paying as high a tax as he was to-day, for instead of paying it as an individual he would pay it as a member of a congregation. The churches were a permanent investment, they were not erected for speculative purposes any more than Provincial buildings were, and so should not be subject to the same rules as property in general. The argument that the citizen should not be called upon to pay for churches which he did not attend and in which he did not believe was equally applicable to schools, as both were for the general benefit of the country. The matter was one which had nothing to do with the question of Church and State, as it did not involve a recognition by the State of any particular Church, but their general recognition as instruments for the benefit of the community. The same argument applied to Church lands unless they were held for fictitious purposes; for if they said that all such real estate should be taxed, they must tax the land on which were the foundations of the building. He had no doubt that if this view were fairly presented to the people of Toronto, strong as their feeling had been in reference to the question of exemptions, the large majority of them would vote for the non-taxation of the churches. Then what were they going to tax? He had shown that they should not tax Dominion or Provincial property, or schools, or county property. Then, if they did not tax churches to please

people who held a sentimental idea that some paid what they ought not to pay in that matter, they had only the salaries of judges and clergymen left. In reference to these there was something to be said on both sides. The clergy were now exempt up to \$1,000, or \$600 more than others, but he believed they probably paid more than the difference, because clergymen would not exempt themselves, but would return the full statement of their income. The majority of clergymen were not very well paid, and he thought the Province was only doing right in exempting ministers of religion to a certain extent. If, however, they desired to be taxed the same as others, they knew best, and he supposed no one in that House would oppose it. It was the same with regard to their houses, which were exempt up to a value of \$2,000. He was not expressing the policy of the Government in this matter, but simply the views which had suggested themselves to him in reference to the matter of exemptions, and he was trying to show the Province that this was, after all, merely a city of Toronto question, and would affect the Province prejudicially. (Cheers.) He pointed out that it was evident that honourable gentlemen opposite had no policy on the question, as, while they desired to express regret that no reference had been made to the matter in the Address, they did not indicate in what direction the reference should have been. They were thus leaving the matter open for them to adopt any policy in future which they might think proper to pursue, while they now asked the House to vote want of confidence in the Government. (Applause.)

Mr LAUDER said it was a mistake to suppose that the Opposition were supporting the views of Ald. Hallam's Committee. He had very little sympathy with the views of that Committee. As to the taxation of churches, he concurred very largely in the remarks of the hon. member for Stormont and the Commissioner of Public Works. (Hear, hear.) He thought, however, there was room for an amendment of the law, especially in regard to the exemption of bank stock, building society stock, and so on. It was manifestly unjust that the dividends of the Bank of Montreal, for instance, received by people in Toronto should be exempt from taxation. He should vote for the amendment, though he repudiated the idea that he had any sympathy with Mr. Hallam and his Committee. (Hear, hear, and laughter.)

After further discussion the House divided, and the amendment was lost. Yeas, 29; Nays, 41.

YEAS.—Messrs. Baker, Barr, Bell, Boulter, Broder, Brown, Cameron, Code, Coutts, Creighton, Deacon, Flesher, Grange, Harkin, Keen, Lauder, Macdougall (Simcoe), McGowan, Merrick, Monk, Moslyn, O'Sullivan, Preston, Richardson, Rosevear, Scott, Teoley, Wigle, Willis—29.

NAYS.—Messrs. Ballantyne, Baxter, Washp, Bonfield, Chisholm, Clarke (Norfolk), Clarke (Wellington), Cole, Crooks, Dawson, Deroche, Ferris, Fleming, Fraser, Gibson, Graham (Lambton), Grant, Haney, Hardy, Bay, Hodgins, Hunter, Lane, Lyon, McMahon, Maiste, Miller, Mowat, O'Donoghue, Pardee, Paxton, Robison, Ross, Sinclair, Springer, Stricker, Watterworth, Widdifield, Williams, Wilson, Wood—41.

The House adjourned at 1 30 a.m.

[The report of the conclusion of the debate is unavoidably held over.]

NOTICES OF MOTION.

Mr. Creighton—On Tuesday next—Address for a copy of contract under which the printing of this House and of the Public Departments of the Province is being performed; also, copies of all correspondence relating to an alteration in the terms of said contract.

Mr. Bethune—On Tuesday next—Bill intituled an Act to extend the Electoral Franchise for municipal purposes.

Mr. Lauder—On Tuesday next—Enquiry of the Ministry, whether or not one or more officer or officers of the Central Prison have been discharged for severity or cruelty in the punishment of prisoners; and whether or not any one so discharged has been appointed to any other office under the Government.

Mr. Lauder—On Tuesday next—Address for a return showing in detail all property come to the hands of the Ontario Government, or any officer thereof representing the Crown, belonging to the estate of the late Andrew Mercer, of Toronto, showing—

1. Amount of personal estate, specifying of what the same consists.
2. Amount of real property, stating value,