

people of Toronto, who were most interested. He believed that more benefit was performed by the churches from a moral point of view than could be obtained by taxing them. It had nothing to do with Church and State, as it placed all the Christian Churches on the same level. This Legislature, he believed, as a body, recognized the general principles of the Christian religion, but that could not be construed into anything approaching a union between Church and State. The Government were to be congratulated on the Speech when the Opposition could find no more fault than that no opinion had been expressed on the question of exemption from taxation.

Mr. SINCLAIR said he had been astonished to find that any member of this House should ask honourable gentlemen to vote want of confidence in the Government because they had not chosen to deal with the question of exemptions, one which had not been agitated in the country at all. He was quite sure that the people in general would oppose taxing Provincial, Dominion, and Church property. If schools, colleges, universities, and so on, were to be taxed, why not impose a tax on bridges and sidewalks? He warned the Government against placing unequal burdens upon those who voluntarily supported religious institutions. One class of people voluntarily contributed to the religious instruction of the community, and it would be unfair to tax them still further by collecting rates off ecclesiastical property, especially as, at present, the richest people in the community did not always pay proportionately to their wealth. He would perhaps be willing to assess Church lands, which rose in value with their surroundings, but he could not go any further. Some said that there was no necessity for building expensive churches, but the power of public opinion was so great as almost to make it incumbent upon the various religious bodies to build church edifices which would not be a discredit to them or to the community.

Mr. ROBINSON said that if Toronto wished to tax the Provincial buildings other cities could be found that would not only exempt such property, but present the land on which to erect the buildings. It was not creditable to Toronto to propose such a thing.

Mr. WILLS was in favour of taxing only real property, as that was the only basis upon which an equalization of taxation could be secured. He thought this question was one that should be dealt with by the Government, and would support the amendment.

Mr. CREIGHTON said he was not prepared to go so far as the City Council of Toronto. He had been surprised to hear hon. gentlemen call this a purely Toronto question, when it had been generally discussed by the press and the public and deputations had been before the Government upon the subject. The press had been almost unanimous in condemning these exemptions. He thought it unfair that judges' salaries should be exempt from taxation when poor school teachers and clerks in country stores paid taxes on their small incomes. The Minister of Public Works had implied that the rich merchants of Toronto were in the habit of telling falsehoods about their incomes, but this was no argument for or against exemption. He was of opinion that clergymen should be treated with regard to taxes just as other citizens were. He did not think that the majority of ministers cared to be regarded as paupers, and unable to pay their share of taxes.

Mr. GRANGE was opposed to the assessment of Government property. Churches were instrumental in improving the condition of the people and preventing crime, but large portions of land should not be looked up for Church purposes. He favoured taxation of clergymen's incomes, bank stocks, civil servants, and judges. He hoped the judges would not bring him before their tribunal because he mentioned their salaries. He concluded by stating that he should vote for the amendment.

Mr. GRANT said he thought it was unnecessary for the Government to allude to exemptions, and should vote against the amendment.

Mr. RICHARDSON said other municipalities had an interest in exemptions as well as the city of Toronto. The unanimous opinion of the Province was that there were certain exemptions which should be abolished. He was opposed to universal suffrage, and held that the farmers were themselves to blame if their sons did not get on the assessment

roll. He was opposed to class legislation, and did not see why farmers' sons should have votes any more than the sons of merchants and others. He favoured the erection of a building for the safe keeping of the records, and hoped it would be of such a character as to form part of the new Parliament buildings to be erected in the future. It was insane for anyone to propose to remove the Parliament buildings from Toronto. He hoped the Government would not expend as much on colonization roads as the mover of the address desired, and trusted that the surplus would be maintained and not wasted. He contended that the agricultural societies should be more largely aided. He should vote for the amendment.

Mr. CAMERON said he did not find much new matter in the Speech which required consideration, but there was one proposal—to give votes to farmers' sons—which was indicated so indefinitely that he fancied the Government had no distinct policy on the question. It would be peculiar to find the sons neutralising the votes of the father, who owned the farm. He did not think that the farmers of the country would ask privileges for their sons that could not be enjoyed by the sons of other classes, between whom and them there was mutual dependence. The question of exemption from taxation had been very freely discussed by the press of the country, and deputations had come to the Government on the subject, and yet one member of the Government rose in the House and dissociated himself from his colleagues in giving his opinion on the question. He entirely agreed with the Commissioner of Public Works that buildings devoted to the worship of the Almighty, and lands attached to them, should not be taxed, but he thought, nevertheless, that the Government should have been a unit on the subject, and expressed an opinion upon it. From that point of view he believed the amendment of the member for Peterboro' was a correct one. With regard to the License Act, he feared very much that although dissipation may have diminished under its operation, other evils had increased. Parliament had been favoured by the Inspectors, and he believed they had also so managed matters as to make the expense of the Act appear to be less than it really was. In other cases, when repeated convictions had taken place, the Inspector had studiously kept out of his latest information the fact that fines had been previously imposed, so that the parties should not be sent to prison, in accordance with the law. There had been a good deal of favouritism shown in granting the licenses. The clause of the Speech in reference to the protection of the Crown Lands records had evidently been put out as a feeler on the larger question of erecting new Parliament buildings, the Government not having the courage to express an opinion upon that subject. It was very evident that this unimportant clause about the Crown Lands records had been dragged into the Speech because already a leading city newspaper had taken ground in favour of the erection of new Parliament buildings. The consolidation of the statutes was of importance to lawyers and judges, but not to the general public, or even to magistrates. He believed the gentlemen entrusted with the work of consolidation were fully capable of performing their work satisfactorily. The Government bill of fare was throughout a very meagre one.

Mr. MOWAT said that the hon. member for East Toronto had promised to support the amendment, when, as a matter of fact, the resolution of the hon. member for Peterboro' contained absolutely nothing. (Hear, hear.) It did not say that Provincial or Dominion property should be taxed, or that the exemptions on Church property should be abolished. The member for East Toronto had expressed himself as disapproving of the taxation of ecclesiastical property, and so far as he had said anything at all about the other classes of property exempted, he (Mr. Mowat) inferred that he was not in sympathy with the advocates of exemption upon that point. The resolution suggested no solution of the question; indeed, those in favour of the law as it stood might just as properly vote for the amendment as those who desired a change. The motion was just about as free from any meaning as it was possible to conceive. (Hear, hear, and laughter.) The hon. member for East Toronto complained that certain proposed legislation would apply only to farmers' sons when the sons of other classes were just as deserving