

section 6 stand as at present, and be not a subject of enquiry by the Committee. The clause provided for the exemption of the buildings and grounds attached to every University, College, incorporated Grammar School, or other incorporated seminary of learning.

Mr. MEREDITH said anyone who conducted a school as a private speculation might be exempted under that clause.

Mr. HARDY doubted that there were many such in the country.

Mr. COLMAN opposed the taxing of any institution of learning, or of churches.

Mr. DEACON agreed with Mr. Meredith, and thought the clause should be a subject of enquiry and consideration. The phrase "other incorporated seminaries of learning" might be made to cover very wide ground.

Mr. BELL did not object to the exemption of Public Schools, but there were many private educational institutions established for the sole purpose of making money, which he thought should be taxed as other business concerns. The University held 80 or 90 acres of land on speculation without paying taxes for it, which he thought was unjust. It also prevented the growth of the city in a north-westerly direction. He thought the Act should limit the amount of land held by educational institutions if it was to be exempted.

Mr. WILLS, instead of objecting to the clause, thought it did not go far enough. He would approve of exempting all schools, whether private or public.

Mr. DEACON took strong ground to the contrary. If private schools were exempted he did not see why they should not receive aid from the Government.

Mr. ROBINSON agreed with the remarks of Mr. Bell; he did not wish to be regarded as acting in the interests of Toronto, but of the whole Province.

Mr. HARKIN thought educational institutions should be as unrestricted as possible, and he would not approve of taxing one such.

Mr. O'DONOGHUE said that if the Committee did no more than express their own opinion on these different subjects, they would not be carrying out the instructions of the House in their appointment. Persons and papers should be sent for and as many facts gathered as possible on which to base their judgment.

Mr. HARDY did not think there was any great grievance with respect to the exemption of educational institutions. He did not desire, however, that the enquiry should be at all limited.

Mr. HARGRAVE moved in amendment "That a statement be laid before the Committee of the quantity of land attached to any university, college, or other incorporated seminary of learning, showing not only the quantity occupied, but the quantity unoccupied, and in whose name the said land was held."

Mr. Meredith's motion was put and carried on the following division.

YEAS.—Messrs. Hardy, Bell, Deacon, Graham, Hargraft, Hay, Meredith, Patterson, and Wills.—9.

NAYS.—Messrs. Calvin, Chisholm, Harkin, O'Donoghue, McMahon, and Miller.—6.

Mr. Miller's motion was lost, and Mr. Hargraft's carried.

On sub-section 5 of section 6, providing for the exemption of every public school house, town, or city, or township hall, court house, gaol, etc., with the land attached thereto.

Mr. MEREDITH objected to the unfair advantage gained by counties in enjoying all city improvements required in connection with their property without paying for them.

Several gentlemen referred to the advantages obtained by cities and towns in having county buildings situate therein.

Mr. MEREDITH said this was an *ad captandum* argument. A town or city, for that matter, was benefitted by every inhabitant it contained. There were advantages on both sides. He regretted to observe the disposition of rural members to treat this question with sectional feeling. He moved, "That it is competent for the Committee to enquire as to the propriety of the exemption of court houses, gaols, and other county properties situated within the limits of cities and

towns separated from counties for municipal purposes, at all events so far as relates to improvements to be paid for by local rates."

The motion was lost on the following division:—

Yeas—Messrs. Bell, Deacon, Hargraft, Meredith, and O'Donoghue.—5.

Nays—Messrs. Hardy, Calvin, Chisholm, Graham, Harkin, Hay, McMahon, Miller, Patterson, and Wills.—10.

The Committee adjourned until to-morrow morning at eleven o'clock.