of hon, members opposite that the success of the College was due to their criticism. Such was not the case, for success was achieved in opposition to the wishes and efforts of hon, gentlemen opposite.

Mr. SCOTT said that what he contended for in his remarks was that the education in the College should be reduced to a level more practicable. He made up the cost per pupil by taking the maintenance account, the annual addition to the capital account, and the interest on the capital. He denied having sneered at farmers or farmers' sons, having himself graduated, as had been said by the hon. member for Huron, from between the handles of a plough.

Mr. WOOD said it was poor financing to charge permanent improvements that might be made to the annual cost of a pupil.

Mr. CAMERON said that the Government of Mr. Sandfield Macdonald contemplated erecting a farmers' college which would have been a credit to the country and not to patch up a farming reference. His side of the House desired that the farm should be a success, and it could only be that by keeping down expenses. He went on to take exception to the salary of the President and the proposed establishment of a bursar. He said that hon, gentlemen encouraged the President with an additional \$500 per annum for insulting the members of the House.

Mr. WIDDIFIELD said that the site selected by the late Government at Mimico was a good one, but he had seen nothing that would lead any one to impute improper motives to the Government. He approved the grant.

Mr. HARDY said that the increase in the number of pupils warranted the Government in having a bursar. When it was remembered that he had been working seventeen hours a day he did not wonder at the President defending himself 'against the attacks made upon him behind his back, but he did wonder that hon, gentlemen could find no more offensive words than those, "that in the inexperience of youth he had mistaken politicians for statesmen and partisans for patriots." The salary paid to Mr. Johnston was no great inducement to him to remain. He defended the teaching of high class literature to the pupils.

Mr. O'DONOGHUE thought that it was the less the labour the more the pay in the matter of the President's salary.

Mr. CAMERON said that he wished it to be understood that if ever hon, gentlemen on his side of the House crossed to the other side any official insulting the people's representatives would without fear be removed from his position. It was an offence that that gentleman might be summoned to the bar of the House to answer for, but it was not the intention of hon, gentlemen on his side of the House to do anything of the kind, but he was surprised to hear the hon, the Secretary defend that gentleman.

Mr. HARDY said that the charge made by the members of the Opposition was that favour had been extended to sons of supporters of the Government, and when he was slandered in that way the President had a right to reply.

Mr. FRASER said that the debate of last session, so far as hon. gentlemen opposite was concerned, was an unfair one. He ridiculed the idea of a man being called to the bar of the House for terming the people's representatives politicians and not statesmen, and partisans instead of patriots—because, forsooth, he did not call all the members of the Opposition statesmen. (Laughter.)

Mr. CAMERON said that the effort was evidently to throw the members into contempt, and he wanted to know it the Government was going to protect hon, members.

After a few remarks from Mr. SINCLAIR, the item was passed.

On the item of \$2,680 for the School of Practical Science,

Mr CROOKS said he intended

asking for an appropriation for the new building erected opposite University College. The services of four professors from University College would be obtained without additional expense, and the annual expenditure for carrying on the institution would be less than \$5,000. The entire cost of the building, which was very complete and satisfactory, was about \$23,-000. In May last the College was removed from the Mechanics' Institute, and the new building would be opened next spring for students attending University College and others. For the first time in this country they would have a complete institution for practical instruction in geology, mineralogy, mining, and engineering, which would be of the greatest possible benefit to Public and High School teachers and all others who required a practical acquaintance in those subjects. The cost would be, moreover, about one-fourth the usual cost of such institutions.

The Committee rose, and the House adjourned at 12:35 a m.

NOTICES OF MOTION.

Mr. Merrick—On Tuesday next—Bill to Incorporate the Loyal Orange Association of Eastern and Western Ontario, and that rules 51, 53, 56, 57, and 58 be suspended for that purpose.

Mr. Harkin—On Tuesday next—Order of the House for copies of all receipts given by individuals for compensation for lands to the Commissioners appointed to settle the boundary line between the Provinces of Upper and Lower Canada, now the Provinces of Ontario and Quebec, in virtue of the Act of 1860; also for copies of all conveyances, or writings in nature of conveyances, granted to individuals by said Commissioners in virtue of sub-section 1, of section 4, of 23 Vic., cap. 21, so far as the sum may be found in the Department of the Commissioner of Crown Lands.

PARLIAMENTARY COMMITTEES.

EXEMPTIONS COMMITTEE.

TORONTO, Feb. 22.

This Committee met this morning, Mr. Ferris in the chair. There were also present Messrs. Hardy, Miller, Calvin, Lauder, Meredith, Sexton, Hargraft, McMahen, Graham, Chisholm, Bell, and Wills.

After some discussion, the following series of questions was agreed upon for distribution:

- 1. The question to be asked as to each class of exemptions whether it is desirable that it should continue to exist, either in whole or in part, and the person interrogated to give his reason for any change suggested.
- 2. Is it advisable to levy all rates and taxes on real estate only? Give reasons for your decision.
- 3. What is the assessed value for 1877, within your municipality, of the following:—(1) The real estate; (2) the personal property; (3) the taxable income.
- 4. About how much of the personal property in your municipality escapes assessment?
- 5. What is the practice in your municipality under sub-section 20 of section 6 of the Assessment Act? Is it to deduct the whole of the debts other than mortgage debts of the person assessed, or if not what is the course pursued?
- 6. Would it be desirable to extend the power of Councils in cities and towns so as to enable them to impose a frontage tax for local improvements without the petition of the property owners directly interested, or would you suggest any other method; if so, what of levying rates by means of a frontage tax?
- 7. Where a frontage tax is imposed should it be:
 (1) according to the frontage irrespective of value;
 (2) the value irrespective of buildings; or (3) the value including the buildings?
- 8. Would the imposing of a business license fee, in lieu of taxing personal property, be an advantageous change? Give your reasons for the view you take, and any suggestions you may desire to make as to the mode of fixing the license fee if that course should be adopted.
- 9. What is your opinion with regard to assessing live stock of all kinds wherever found, irrespective of what the party owes? or should live stock be taxed at all?
- 10. Where income exceeds \$400 per annum, should the whole of the income, in your opinion, be liable to taxation, or should the first \$400 be exempt?
- 11. Have you any special suggestions to offer respecting the assessment of lawns or vacant ground used as a farm or garden in villages, towns, and cities?
- 12. In cases where manufacturers' agents, commission merchants, or others, carrying on business without keeping any assessable stock, do you think a license or other tax should be imposed? If so, in what form?