

THURSDAY, March 4.

MORNING SESSION.

The Speaker took the chair at 11 o'clock.

EXECUTION CREDITORS.

Mr. MOWAT moved the House into Committee to make some verbal amendments to his Bill to abolish priority of and among execution creditors.

The Bill was reported as amended.

On the third reading of the Bill,

Mr. MEREDITH moved the following amendment:—"That the said Bill be not now read the third time, but be forthwith referred back to a Committee of the whole House with instructions to amend the Bill by providing that debt, whether legal or equitable, due to an execution debtor by a resident of the county in which the writ of execution has force, shall, after notice in writing given by such sheriff to such debtor, be bound by such execution, and that the sheriff may sue for the recovery of such debts in like manner as a sheriff may sue for the recovery of debts due to an absconding debtor."

The amendment was declared lost on a division.

The Bill was read a third time.

TAXATION AND EXEMPTION.

The House went into Committee on the Bill respecting Municipal Taxation and Exemption.

Mr. MOWAT explained the first section of the Bill and how it affected incorporated and unincorporated companies, and defended the principles of the Bill relating to these.

Mr. MEREDITH moved to strike out all the words after the word "bank" down to and including the word "assessment," and to substitute the words "and railways."

Mr. ROSS said the result of such an exemption would be that the entire assessment of a bank or railway would be collected at the headquarters of the company.

Mr. MEREDITH said that the last speaker quite misunderstood his amendment.

The amendment was declared lost on division.

Mr. NEELON thought that vessels were a class of property which ought to be exempt. They received no benefit from municipal improvements. He hoped that in the framing of the Bill this interest, which had suffered so much of late, would be among the exempted properties.

Mr. CALVIN complained of the inequalities in assessment.

Mr. ROSS wished to endorse the remarks made concerning vessel property. Vessels really got no benefit from many of the largest municipal expenditures.

Mr. STRIKER held similar views. It frequently happened that a man mortgaged his farm in order to purchase a vessel, and if there were no exemption of the vessel property both vessel and farm would be taxed unjustly to the owner. Vessels did not benefit to any great extent from municipal expenditure, and should not be burdened with municipal taxation.

Mr. CREIGHTON pointed out that in the matter of harbours municipalities spent large sums, which he should think vessel owners ought to bear their share of.

Mr. WOOD admitted that there was much in what had been advanced in favour of exempting vessel property. Sailing vessels, too, which might not call at the ports where they were assessed twice during the season, certainly received less benefit than steamers visiting a port day by day.

Mr. LONG also held opinions similar to those of Mr. Neelon.

Mr. NEELON corrected some of the statements made by the member for North Grey. He wanted vessels taxed on the net earnings of the vessel.

Mr. MEREDITH'S amendment was lost.

Mr. PAXTON moved that the words towns and villages be struck out of the seventh clause.

Mr. HAY called attention to the injustice done to farmers owning farm lands within a town or village having to pay large sums.

Mr. WIDDIFIELD said that he knew cases where farm properties, situated in towns and villages, were frequently very highly assessed. And this in cases where the property in question could never be used for building purposes. He hoped the Attorney-General would devise some plan by which this evil could be remedied.

Mr. WOOD said that it was necessary that this species of property should be described so as not to allow acres of property to escape taxation in a village or town by being called farm property, when it was really no such thing. It would be wrong to enable men to hold property for years at a merely nominal assessment.

Mr. MEREDITH said that if the land was assessed at what was its value he could not see any injustice done at all.

Mr. WIDDIFIELD said that in his constituency there were farmers whose land was wholly located in villages who had to pay enormous taxation, and he considered that this was wrong.

Mr. ROSS thought that the ideas of the member for London were sound, and he would support them.

Mr. HARDY said there were two sides to this question. He could see that many cases of hardship might ensue if farm lands were as heavily taxed as town lots.

Mr. GIBSON (Huron) knew cases of farmers being dragged into a village, as it were, and the revenue of their property lessened thereby.

Mr. PAXTON said that often it was impossible for these farmers to sell their property as town

lots.

Mr. YOUNG believed that the purpose of villages and towns in extending their limits was to rope in farms and make them pay at the rates of village properties.

Mr. MILLER could see nothing in the arguments advanced why these farm lands in villages and towns should be taxed according to their value.

Mr. WOOD thought the cases in which farms were within the bounds of either villages and towns were rare, and he could see that a greater abuse would creep in if farm lands in some town or village actually worth \$1,000 per acre should only pay an assessment equal to a farm in the country worth \$40 an acre.

Mr. GIBSON (Huron) said the hon. gentleman must know that the assessment in a township was frequently one-third less than that in a village, and that a farm property which was not increased in value by its position in a village had to pay this increased rate.

On motion the debate was adjourned.

Mr. MEREDITH asked when the order classifying the officers of the Civil Service under the Public Service Act would be laid on the table.

Mr. HARDY said that the classification had not been completed in all the Departments, and the order would not therefore be in time to bring down this session. Classifications would be made only after proper examination.

Mr. MILLER asked when the returns of the expenditure on colonization roads would be brought down.

Mr. WOOD said that they would not be brought down this session.

The Speaker left the chair at one o'clock.

AFTERNOON SESSION.

The Speaker took the Chair at three o'clock.

PRIVILEGE.

On the Orders of the Day being called, Dr. Widdifield rose to a question of privilege. He stated that he had been reported in THE GLOBE of to-day as having spoken in opposition to the extension of the jurisdiction of Division Courts, while as a matter of fact he had spoken in the opposite direction. Hon. gentlemen would bear witness that he had always been a warm advocate of such extension. He had felt so strongly that he had even deemed it his duty to vote against the Government on that point, and in favour of the amendment of the hon. member for London, as the Votes and Proceedings of the House would show. He believed the Bill was a step in the right direction, but regretted that the Government had not seen its way clear to extend its provisions to open accounts up to two hundred dollars as well as to promissory notes.

The consideration of the Municipal and Taxation Bill was resumed in Committee.

Mr. GIBSON moved an amendment to strike out the words "on account of such property" in subsection 20 of section 6 of the Act. Carried.

The Bill was finally reported as amended.

On the motion for a third reading Mr. Meredith moved that the Bill be not now read a third time, but that it be referred back to Committee of the Whole, with instructions to strike out the proviso for exempting the personal property of companies investing the whole or principal part of their means in gas-works, water-works, plank or gravel roads, harbours, or other works requiring the investment of the whole or part of their means in real estate, and also to tax the income derived by stockholders in such companies.

The amendment was declared lost on division.

Mr. MEREDITH moved that the 4th section, which provides for the doing away with the exemption of \$400 of the income of persons whose incomes exceed \$1,000, be struck out.

The amendment was lost on division—Yeas, 15; Nays, 38.

Mr. CALVIN moved that the Bill be amended so as to provide for the deduction of the indebtedness of any person from his personal property, and that he be only assessed on the balance.

Mr. MOWAT, in speaking to Mr. Calvin's amendment, said he thought the members had not quite understood the force of the amendment. He himself was convinced that no indebtedness should be subtracted from the value of a man's personal property in assessing it. He would move that the matter be referred back to Committee of the Whole to have the clause inserted by Mr. Calvin struck out.

Mr. WOOD made a few remarks in support of the Attorney-General's amendment.

Mr. MEREDITH said that the principle dealt with in Mr. Calvin's motion was one worthy of support.

Mr. MILLS considered that this was one of the most important pieces of legislation with which they had had to deal this session. He understood that the leader of the Government had signified his intention of leaving this an open question. He instanced several cases, showing that the clause of the Attorney-General would ruin merchants everywhere throughout the country. If a man's indebtedness were deducted from his personal property it would be the most equitable way of settling the question.

Mr. HARDY said that at the fag end of the session this matter was rushed upon the House without preparatory notice. This amendment would instead of furthering the abolishing of exemptions perpetuate and extend them. This would raise a commotion in the country. He hoped that the amendment of the Attorney-General would be carried until at least they had got the sense of the country on the point.

Mr. GRAHAM declared that the amendment put in the Bill by Mr. Calvin would be offering a premium for traders to get into debt.

Mr. CALVIN defended his amendment.

Mr. CREIGHTON expressed regret that the Attorney-General should now attempt to upset the vote which had been taken on Mr. Calvin's amendment.

Mr. Mowat's amendment was carried on division—Yeas, 33; nays, 21.

The Bill was then read a third time.

Bill passed

Returns

Widdifield