

## ONTARIO LEGISLATURE.

### A Bill Respecting the Fees of Certain Officials.

#### A TAX ON LEGACIES.

#### The Alleged Discrepancy in the Public Accounts.

#### THE LATEPAYERS' ASSOCIATION PROTESTS AGAINST LEGISLATION OF A SINGLE-TAX TENDENCY.

TORONTO, March 11, 1892.

In the Legislative Assembly to-day the following bills were introduced and received a first reading:—

Mr. Ross—Respecting the fees of certain public officers.

Mr. Dryden—For the further protection of bees.

Mr. Stratton—To amend the Assessment Act.

Mr. Sharp—To amend the Municipal Act.

Mr. Biggar—To amend the Division Courts Act.

Mr. Mowat—To provide for the payment of succession duties.

Mr. Mowat—Respecting Court of Algoma and Thunder Bay.

Mr. Guthrie—To enable Mary Soden to sell certain lands in the City of Guelph.

Mr. Tait—To authorise the Synod of the Diocese of Toronto to sell certain lands; also to incorporate the Toronto Transfer, Warehousing & Railway Company.

Mr. Mowat—Respecting the collection of taxes in Muskoka and Parry Sound.

Mr. Gibson presented the report of the master of titles and a return showing the number of municipalities which have passed by-laws relating to the business tax.

#### A TAX ON LEGACIES.

In introducing the bill to provide for the payment of succession duties, Mr. Mowat said that it had been considered advisable that a duty should be imposed on all estates of persons dying hereafter. It was not proposed to tax estates under the value of \$5,000. Where an estate goes to remote relations a duty of 5 per cent. would be imposed on amounts up to \$100,000. If the estate exceeds \$100,000 even lineal descendants would be required to pay a duty of 2½ per cent., while others would be assessed 5 per cent. If the estate reached \$200,000 a 5 per cent. duty would be imposed. This heritage duty, he explained, while new to this country, was not an innovation, as a large revenue was raised in England, as well as in New York and Pennsylvania, from this source. In England there was a scale of duty, according to the nearness of the relation to the deceased. Everybody there paid a portion—not merely remote but lineal descendants—from 1 per cent. up to 6 per cent. for lineal and 10 per cent. for remote relations. It could easily be understood that a substantial revenue would be derived in this way. In Pennsylvania a duty of 5 per cent. was imposed on nearly all sums, but in this Province it was thought advisable to exempt all amounts up to \$5,000. In New York 5 per cent. duty was imposed on all sums over \$500 going to collateral relations, and to near relations 1 per cent. It was not easy to ascertain the total revenue from this source in England, but it would interest the House to know that in Pennsyl-

vania the revenue was:—In 1887, \$763,000; in 1888, \$716,000; in 1890, \$607,000; in 1891, \$1,232,000. In New York the revenue was as follows:—In 1886, \$84,000; in 1887, \$561,000; 1888, \$736,000; 1889, 1,075,000; 1890, \$1,072,000, and in 1891 \$890,000. It was not expected that in Ontario, for some years at least, the figures would run so high. It was not proposed to devote this revenue to any particular fund, as it was felt that this sum could be applied in compensation to the very large expenditure of the Province in public charities.

Mr. H. E. Clarke—What is the nearness of relationship exempted?

Mr. Mowat—It is proposed to exempt up to \$100,000 where the money goes to father, mother, husband, wife, son, daughter, son-in-law or daughter-in-law.

Mr. Hardy moved the third reading of the bill to incorporate the Association of Ontario Land Surveyors, and to amend the act respecting land surveyors and the survey of lands. This was carried without discussion, it being the first bill this session to receive its final reading.

Mr. Monk asked "whether it is the intention of the Government during the present session to make any alterations in the prison and reformatory system, in accordance with the sixteen recommendations contained in the report of the commissioners appointed to inquire into the prison and reformatory system of Ontario?"

Mr. Mowat stated that the subject was still under consideration.

#### MR. H. E. CLARKE'S MISTAKE.

Mr. H. E. Clarke (Toronto), in moving for a return showing in monthly form the expenditure in the public institutions of the Province from the year 1883 to the year 1891, both inclusive, said his object was to ascertain where the discrepancy existed between the accounts of the public institutions as returned by the bursars and the accounts as they appeared in the public accounts. He said that the expenditure on public institutions as reported by the inspector in 1890 was \$731,125, and by the public accounts \$769,901; in 1889 by the inspector \$739,105, and by the public accounts \$728,904; in 1888 by the inspector \$711,543, and by the public accounts \$721,593, and so on. The totals for the past eight years were by the inspector \$5,199,470, and by the public accounts \$5,293,471, a discrepancy of \$94,000; or omitting the \$19,000 spent on Mimico in 1889, a discrepancy of \$75,000.

Mr. Gibson (Hamilton) said there were two ways of accounting for the supposed discrepancy. There was the \$19,148 spent for maintenance at Mimico which appears in the public accounts and which was not taken into account in the bursars' statement as originally compiled by Mr. Clarke. But the second and chief way was this: The financial year of public institutions ends on September 30, but that of the public accounts on December 31. The three months ending December 31, 1882, are included in the bursars' statements as compiled, but not in the statements made out from the public accounts while the statement compiled includes three months of the public accounts ending December 31, 1891, the expenditure for which is not included in the bursars' statement. The expenditure on public institutions for the three months ending December 31, 1882, was \$128,469. But since that time the expenditure on public institutions has increased largely. The expenditure for the three months ending December 31, 1891, was \$204,396. Now the difference between these two amounts is \$75,927, or just about the same as the \$75,000 discrepancy of which Mr. Clarke spoke as existing between the bursars' accounts and the public accounts, leaving out the \$19,148 spent at Mimico. The additional discrepancy, if any, might be caused in this way: Occasionally expenditures for public institutions are paid direct from the department, and advice is given to the bursars of such payments. It might be that some small accounts were paid by the department and not entered by the