

bursars. He was not aware of such, but if there were any they were extremely small. The public accounts were accurate, and the difficulty arose from trying to compare accounts which did not cover the same period. Although he thought the explanation fully answered the charge, he would not object to the motion. The motion was then adopted.

Mr. Gibson (Huron) moved for a return showing the number of pupils attending the collegiate institutes and high schools for the year 1890, giving, as far as possible, the professions which in after life these pupils intended to follow. The motion was adopted.

FARMS WITHIN TOWN LIMITS.

Mr. Awrey moved the second reading of his bill "to Amend the Assessment Act." He explained that it was to provide for the exemption from taxation of farm lands within the borders of incorporated towns or cities. He mentioned several cases where farm property was brought within town limits against the desire of the owners, and they were compelled to pay for improvements from which they received no benefit whatever. In Whitby, he said, during the past few years the farming community within the town limits had to pay a total of \$90,000, which they would not have had to pay if they had only been on the other side of the town border.

Mr. Balfour opposed the measure in so far as towns or villages did not exceed the acreage which the law allowed them. In some cases the measure, if adopted, would do away with half the village or town.

Mr. Guthrie said that farm lands could be purchased much cheaper within the town limits than the adjoining farms outside the limits owing to the difference in taxation. At the same time, however, he did not support the bill. He asked if they would tax the market gardener owning ten acres or less and allow to go exempt the large farmer. The bill savored too much of class legislation, and he hoped that it would be greatly modified when it got to the committee.

Mr. Wood (Hastings) pointed out the case where a man sells half his farm at boom prices and then, when the property does not become productive, exemption was asked for. Whitby, he thought, was an exceptional instance, and might perhaps be specially dealt with.

Mr. Waters supported the measure, and said that it was quite reasonable that farm lands should be exempt from payments for waterworks, sidewalks, sewers, lighting and watering streets, which were the points provided for in the bill.

Mr. Whitney favored the bill, believing that there were many persons suffering under the law as at present. It was a grievance that could be remedied without hurting other interests to any extent.

The bill was then read a second time.

OTHER BILLS.

Dr. McKay (Oxford) moved the second reading of his bill "to amend the general Road Companies Act." This bill, he explained, was intended to give power to municipalities having a large interest in road companies to appoint directors other than the reeve or head of the municipality, so as to give the municipality larger representation. The bill passed without discussion.

Dr. McKay also moved the second reading of his bill "To amend the Assessment Act," providing for the construction of bridges or highways by the whole county instead of by the local township.

Mr. Waters urged a careful consideration before wise legislation on this point was revealed.

Mr. Hardy said he hoped the hon. member for Oxford had carefully considered this subject before he proposed to throw them back into the vortex which they were in before the act on this point was enacted. He only knew of three cases where a difficulty arose between the townships and the county, but these difficulties were adjusted between the parties. It was a very sweeping measure to propose that these bridges should be

thrown upon the entire county, and the proposition, if enacted, would give rise to great dissatisfaction.

Mr. Clancy held that the county ought to do more towards the expenses of bridges and highways, as the benefits from these were not merely local but of great general value. Mr. Wood (Hastings) took the same position as Mr. Clancy.

Mr. Balfour favored a careful consideration of the measure in committee, and it was then read a second time.

Mr. Guthrie moved the second reading of his bill "to amend the Municipal Act." It provided, he said, that valuations made by counties as the basis of taxation might be made for ten years, instead of five years, as at present. Also that cities under 20,000 population should have power to repeal by-laws appointing police commissioners. Passed and referred to committee.

Mr. Robiliard moved the second reading of his bill "to amend the Assessment Act," respecting valuations for assessment. Passed and referred to committee.

Mr. Guthrie's bills "respecting limited partnerships," and "to amend the act respecting joint stock companies for supplying cities, towns and villages with gas and water," were read a second time and referred to the committees without discussion.

PRIVATE BILLS READ A SECOND TIME.

Mr. Guthrie's private bill to amend the act respecting the public burying ground in the City of Guelph was read a second time, as were also the following:—Mr. Snider's bill "to incorporate the Mercantile Fire Insurance Company"; Mr. Smith's (Frontenac) bill respecting the Kingston Light, Heat & Power Company; Mr. Tait's bill "to incorporate the People's Life Insurance Company"; Mr. Cleland's bill "to consolidate the debt of the Town of Owen Sound"; Mr. Magwood's bill "to confirm by-law No. 283 of the Township of Elma"; Mr. Clancy's bill "to consolidate the debt of the Town of Chatham"; Mr. Ferguson's bill "to confer certain powers upon the Chatham Waterworks Company"; Mr. Garrow's bill "to consolidate the debt of the Town of Goderich," and Mr. Ross' bill "to authorise the Town of Strathroy to issue debentures in lieu of debentures falling due in 1892." The House then adjourned at 5.45.

LEGISLATIVE NOTES.

THE RATEPAYERS' ASSOCIATION ALARMED AT WHAT THEY REGARD AS SINGLE-TAX LEGISLATION.

A deputation from the Ratepayers' Association, consisting of ex-Ald. William Carlyle, president; Dr. Barrick, chairman of the Executive; Robert Jaffray, Alexander Manning, ex-Ald. Steiner, S. Whitt, D. H. Watt, R. Skinner, C. A. Young, S. Softly, Dr. Sheard, A. Wheeler, John Ogden, T. Christian, S. Crane, A. Willis, R. Cuthbertson, John Roland, M. Basso, Malcolm Gibbs, D. W. McIntosh, William Lamb, W. L. Huddart, George Faulkner, R. McDonell, James Stuart, John Watson, James Thompson, J. Enoch Thompson, W. Gilfoy, W. Elliott, John Foster, and others waited upon the Government this afternoon to protest against features of several bills now before the House which they regarded as discriminating against real estate owners. They first objected to Bill No. 33, clause 8, which they declared to be in substance and fact a single-tax clause, purposing to remove the tax on income, personalty and buildings and place the whole burden on land values. The present assessment of Toronto is about:—Land, \$82,000,000; buildings, \$49,000,000; personalty, \$10,000,000, and income, \$5,000,000. The effect of the single-tax clause would be that the rate of taxation on land would be 26 mills on the dollar. The burden would be thus lifted from income, personalty, rich corporations, extensive buildings, etc., and placed on the many hundreds of laborers, tradesmen, artisans, clerks, etc., who have