

property, which it was proposed to do away with, he said, would be principally in the cities, towns and villages, as there was now little, if any, assessable personal property in the country districts. The personalty affected by the bill would be for the most part the stocks of merchants. It was proposed not to assess the merchant's stock, but the net profits at the end of the year. He presented a strong argument in favor of the exemption of manufacturing machinery, and he pointed out that Toronto had placed itself in a position of advantage over other cities and towns by passing a by-law exempting machinery for ten years.

Mr. Hardy said the bill was somewhat sweeping in its nature, and disturbed a long-established system of taxation. The effect of the bill would be to take the taxation off personalty and put it on real estate and taxation. It was a considerable change that was proposed. It might be that a case had been made out for some modification in the assessment law as it applied to merchants' stocks, and he admitted that wholesale merchants and persons having cash in banks might have some cause of complaint. The man who had his capital in stocks and securities, and who was only assessed upon the income, might be paying enough taxation in comparison to the man who had his capital invested in land. The board of trade of Toronto had not entirely supported the bill, and the Ratepayers' association had opposed it because it might impose too great a burden on the land. The burden imposed on those assessed for personalty in Toronto was not as great as was that imposed in some of the cities of the Union. Mr. Waters' bill did not meet the theory of those who advocated single tax. It was almost impossible that any scheme of assessment that could be launched could meet with anything like universal acceptance, so diverse were the interests affected. The question was one surrounded by great difficulties, but the bill might be referred to a committee, so that those who had views on the subject to put forward would have an opportunity of doing so.

#### THE LEADER OF THE OPPOSITION.

Mr. Meredith said that a bill involving such an important change in the law should not be in the hands of a private member, but should be brought forward on the responsibility of the government. The subject had been before the house for fifteen or twenty years, but no practical result had come out of it. Anything in the way of tinkering with the question would aggravate evils of the present system rather than mitigate them. He thought the house ought to proceed slowly in this matter. Expenditures had been made on the basis of the present system of taxation, but Mr. Waters proposed to cast a large additional burden on the real estate of the country. The government ought to propose a scheme in the direction of making fairer the distribution of the burden of taxation.

Mr. Waters said that if the government would undertake to consider the whole question of taxation and submit a scheme he would withdraw the bill.

The bill was read a second time.

Mr. Wood (Brant) moved the second reading of his bill to amend the division courts act by increasing the jurisdiction of that court from \$60 to \$100, and providing for examinations for discovery. The bill received its second reading.

Mr. Wood withdrew his bill to amend the liquor license act.

These bills were also read a second time:—

To amend the ditches and watercourses act—Mr. Whitney.

To prevent fraud in the sale of milk—Mr. Ryerson.

To amend the ditches and watercourses act—Mr. Waters.

Mr. Balfour, who had taken the chair in the absence of the speaker, received an ovation as he followed the mace out of the chamber at the adjournment of the house.

#### A MONUMENT TO SIMCOE.

A deputation composed of Rev. Dr. Scadding, W. H. Doel, J.P., D. B. Reid, Q. C., Capt. Jessop and William Rennie, representing the Pioneer and Historical association of Ontario, waited on the government and asked that a site be selected in front of the new parliament buildings for a monument to Gov. Simcoe, that a grant be made towards the monument and that plans and designs be prepared. The society proposes when the cost of the monument and the amount of the grant, if any, are ascertained, that subscriptions shall be invited to make up the balance required.

#### TO PRINT HISTORICAL DOCUMENTS.

The government was waited on by a deputation composed of Dr. Canniff, J. C. Hamilton and B. B. Hughes, who, on behalf of the historical section of the Canadian institute, asked that a grant be made to assist in the printing of historical documents.

#### SHEEP AND SWINE BREEDERS.

A deputation from the Sheep and Swine Breeders' association of Ontario waited upon the government. It was composed of Richard Gibson, Delaware; J. C. Snell, Edmonton; J. Jackson, Abingdon; J. I. Dobson, Mossborough; R. H. Harding, Thorndale; S. Coxworth, Claremont; J. E. Brethour, Burford; J. Russell, Richmond Hill, and T. W. Hodson, London. They asked for an increased grant to their association, claiming that the amounts allowed them at present are inadequate to the work they have to do, and smaller than the grants allowed societies with similar objects.

#### NOTES OF THE HOUSE.

Mr. Waters' bill to abolish assessment on personal property will be considered on Wednesday at 10 a.m.

Mr. Bronson has given notice of a bill to extend to Jewish congregations the act respecting the property of religious institutions.

Mr. Davis has given notice of motion for an order of the house, that, in addition to and as part of the first of the two returns which on the 10th of April now last past was ordered to be laid before this house, the first of the said two returns shall show the number of letters written from each of the departments of the government of this province during the years 1871 and 1892, respectively, relating exclusively to the public service, and distinguishing, so far as practicable, those written by the different branches of each department; and shall also contain and embrace a statement from each of the departments of the government showing comparatively the volume of business done in the years 1871 and 1892, such statement to classify, so far as practicable, the business under general heads, and to set forth the causes of increase or decrease under each head, and to specify the branches of the public service and the additions thereto which have come into existence since the year 1871.