

Mr. Ross said that such a provision as that proposed would breed disagreement between the trustees and teachers. There were now 216 teaching days in the year, and he thought it would be almost a cruel thing to compel children to attend school in the hot summer months in schools which were not any too well ventilated. In the interest of the 6,000 teachers of the province, it was well that the summer vacation should not be shortened. He believed that public opinion was such that no school board would take advantage of the provision.

When Mr. Waters and Dr. Willoughby had spoken in opposition to the bill, it was withdrawn.

Mr. Conmee withdrew his bill to amend the railway laws of Ontario and to provide for the due qualification of railway engineers, conductors and brakemen.

Mr. Balfour moved the second reading of his bill to provide for the weekly payment of wages, but it met with considerable opposition, Mr. Tait being about the only member to speak in its favor. In deference to the feeling that prevailed, the measure was withdrawn.

#### MR. WATERS' BILL.

Every theory of taxation was represented at the meeting of the municipal committee of the house to-day, when Mr. Waters' bill to assess personalty on an income basis was considered. Mr. Tooley was opposed to the bill being proceeded with, as it was a most important and radi-

cal measure, which, in the hands of a private member, could come to nothing this session. Mr. Hardy said that while the bill might not pass this session it would be an education to the committee and the country to hear what might be said upon the subject.

Mr. Paul Campbell said that though a large holder of real estate and a merchant he favored Mr. Waters' bill. He regretted that the government had not taken the bill up. Such taxation laws as were on the statute book were responsible for the recent big failures in Australia. Under the present laws cash balances could be taxed. In Quebec there was no tax upon personalty. If the real estate speculators knew where their advantage lay they would encourage the bill, because it gave inducement to capital and labor, without which their property would be of no value.

Dr. Barrick, president of the Ratepayers' association, opposed the bill because he said it discriminated against the real estate owner, who was already compelled to pay ten and a half times as much as the owners of personal property or those who were in receipt of income.

Mr. Hugh Blain strongly favored the bill. If it did not become law this session it would at least prepare the real estate men for what inevitably must come to pass very soon.

Mr. Robert Jaffray opposed the bill. He held that every dollar's worth of a merchant's stock should be taxed.

Mr. T. O. Anderson supported the bill. Further consideration of the measure was deferred.

#### PUBLIC ACCOUNTS.

The committee again took up the crown lands account of 1883, as Mr. Clancy desired to show that the discrepancy between the accounts was much more than two cents, as alleged. He instanced \$1,500 which was marked as a receipt while it did not appear on the other side of the account, and the totals would be wrong to that extent. This Mr. Ross of the department denied, and a rather heated controversy took place between him and Mr. Clancy. Another matter brought up was an item in one of the books of \$122,974 78, while the same account in another book gave the total as \$124,709 06. This Mr. Ross soon disposed of by showing that there had been a refund of \$1,734 28, thus bringing the two totals out the same. Mr. Cashman was also examined, but without any startling results. The committee to-morrow will take up the Central prison investigation, with Warden Massie on the stand.