

cash value ; that real property (save mineral lands) shall be estimated according to its relative value for municipal purposes, irrespective of its actual cash or market value, from time to time ; and, in estimating the value of mineral lands, the lands and buildings thereon should be estimated at the value of other lands in the neighborhood for agricultural purposes, but the income derived therefrom should be subject to taxation, just as other incomes. The new feature in the bill is that in the second clause.

Several members discussed the bill, but there was a concurrence of opinion that the bill was drawn in too vague a manner to be understood, which, Mr. Dack said, was doubtless due to the fact that it was drawn by a lawyer, and it was, therefore, withdrawn.

Mr. Biggar moved the second reading of his bill amending the municipal act by giving City Councils power to advance from the general funds or borrow 40 per cent. of the cost of certain local improvements, such as permanent sidewalks, without the assent of the electors. The remainder of the cost it was provided should be assessed against the property benefited. There was some discussion, Mr. Balfour and Mr. A. F. Wood speaking upon it, and Mr. Meredith approving of it, as tending to improve the appearance of cities. The bill was given its second reading.

Mr. Magwood moved the second reading of his bill to amend the Surrogate Courts act by making estates of \$2,000 or under the limit for fees now charged on estates of \$400 or under.

The Attorney-General said possibly something might be done in this direction, though, perhaps, Mr. Magwood's bill was too radical.

It was sent to the Legal Committee.

Several other bills were given their second readings with little or no discussion.

Mr. Awrey's bill, fixing times for taking assessments in cities, towns and villages; Mr. Sharpe's bill to extend the workman's lien for wages to the districts of Muskoka, Parry Sound and Nipissing ; Mr. E. F. Clarke's bill, adding 5 per cent. to taxes in arrear on May 1st, instead of 10 per cent., as heretofore ; Dr. Meacham's bill, regulating the times for the holding of county and township meetings, and Mr. J. Clark's (Lanark) bill to amend the assessment act, were all sent on to committee.

The House adjourned at 6 o'clock.