ily adjust themselves to circumstances, and would not assess too high, or enforce excessive taxation. He had a suggestion which he would like the House and the Government seriously to consider. He would like to see the whole subject of assessment and taxation dealt with in a comprehensive way by the Legislature. Either a committee of the Legislature or a commission appointed by this House should be empowered to deal with the question. He was not in favor of royal commissions as a rule, but such a commission might collect a mass of information that would be of enormous and permanent value. Such a body should be representative of the great banking and financial interests, the municipal institutions, the agriculturists and the laboring classes. If such a suggestion were carried out it would, in his opinion, lead to a system of taxation that would be a great deal more rational and fair, and more founded on the principles of justice and equity. The municipalities, by means of bonuses and exemptions, often tried to galvanize into life little industries that were bound to go to decay. It was a waste of money to try and put life into industries which, owing to modern conditions, combinations of capital and concentrations of energy and resources, could not be put on their feet again. It would be better to leave private enterprise to guide industries into a natural channel.

## Other Opinions.

Mr. Whitney was surprised that any person who had voted in committee for granting bonuses should be found proposing to do away with tax exemptions.

Hon. Mr. Gibson thought there should be greater safeguards on the question in regard to the right of the people to pronounce upon tax exemptions. The bill might go to committee.

Mr. Conmee did not know where they could find a better commission to deal with the matter than the Government.

Hon. Mr. Hardy said the same uncertainty in regard to the matter exist ed in any State of the Union or any other country. There was always dissatisfaction against some clauses of any assessment law. If the whole House, irrespective of party, took the matter up they could perhaps attain a law which would work with more equality. If it was, however, made a party question and the dissatisfaction of certain classes against particular clauses taken advantage of by either party, irregularities would continue to exist. Until they could arrive at some way of straightening up the irregularities they could not arrive at a satisfactory so-For instance, at the present lution. time the man who had a fixed salary was at a disadvantage with the man who was assessed on income. In the first case the taxable amount was easily obtainable; in the case of parties with incomes, varying from year to year, the amount could not be correctly arrived at once in five times.

Mr. Hoyle was in harmony with the sentiments expressed by the gentleman who introduced the bill. He considered, however, that some restrictions

should be placed on municipalities which were striving to bolster up manufactures which under the present social conditions in the country could not be successful.

The bill was referred to the Municipal Committee.

## Cycle Path Bill.

Mr. Stratton moved the second reading of his bill respecting cycle paths. The bill in effect proposes to authorize municipalities to construct and maintain on the highways cycle paths, those using them to pay a license fee which entitles them to ride not only on local cycle paths but on those throughout the Province. The bill provides a fine for those riding on the path without a license; pedestrians not to be barred from using the path. Mr. Stratton, after speaking to the motion, accepted the suggestion of the Speaker that the bill stand for further consideration of some clauses which the Speaker thought were hardly in order.

Mr. Conmee's bill to amend the municipal act was referred to the committee. The bill has for its object the simplifying of present machinery for the adjustment of differences in cases where municipalities desire to buy electric light, gas or water works, or make new agreements with companies controlling such plants and whose agreements are about to expire.

## Councillors and Contracts.

Mr. Carnegie moved for the second reading of his bill providing that members of municipal Councils shall not have shares in any company having contracts with the municipalities.

Hon. Mr. Hardy thought there ought to be some particularly special reasons for altering the law as it now stood. He did not know that the House was prepared to go as far as the proposition advanced by Mr. Carnegie.

Hon. Mr. Gibson and Mr. Conmee expressed opposition to the bill, which was withdrawn.

Mr. Mutrie's bill relating to the Guelph Fat Stock Club and Mr. Stratton's bill making it clear that tenant farmers' sons and owners' sons are in the same position with regard to statute labor were read a second time.

Several private bills were advanced a stage, and at 6 o'clock the House adjourned until Monday.

## Overcrowding of Cars.

Committee Bills Private The bill respecting the threw out Street Railway Comthe Toronto pany, and which was in effect the outcome of the "no seat, no fare" cry. Not a single member of the Committiee had a word to say in favor of the bill, all being seemingly possessed with the desire to get rid of it as rapidly as possible. The most important clause of the bill read :- Cars are not to be overcrowded. The number of passengers to be carried by each class of cars shall be such as the city may from time to time by law determine. Another clause provided for a transfer from an ordinary to a night car, providing that the passenger has paid his fare on the ordinary car before the hour of midnight. The bill also proposed that the design of the cars be determined by the City Engineer or other officers appointed by the city.