

college building to provide increased accommodation for students, room for from 60 to 80 more of whom is badly needed.

Notices of Motion.

The following notices of motion were given:—

Mr. Ross—On Wednesday next—Bill to amend the assessment act.

Mr. Pattullo—On Wednesday next—Bill to amend the municipal act.

Mr. Preston wants to know if it is the intention of the Government to increase the number of factory inspectors in its employ.

Mr. Carscallen—On Wednesday next

1901.	1900.	Inc.	Dec.
280,870	\$263,440	\$11,430	\$.....
132,700	133,200	.....	500
454,699	448,649	6,050	.....
775,122	750,048	25,074	.....
839,256	829,092	10,164	.....
4,825	7,125	.....	2,300
202,842	205,725	.....	2,883
192,531	185,207	7,324	.....
86,945	82,040	4,905	.....
21,990	16,984	5,006	.....
218,633	160,656	57,977	.....
12,800	14,160	.....	1,360
35,800	32,822	2,978	.....
119,325	123,250	.....	3,925
157,575	140,075	17,500	.....
23,422	103,256	.....	79,834
173,069	177,560	.....	4,491
50,000	50,000	.....	.....

—Bill for the protection of life and property in the use of stationary boilers and engines, and the examination and licensing of persons in charge of them.

ASSESSMENT COMMISSION.

Commission Finds That the Law is Unsatisfactory — Draft Bill Submitted by Commissioners.

In the Provincial Legislature yesterday Premier Ross laid on the table an interim report of the Assessment Commission. In effect the report condemns the "scrap iron" assessment, so-called, and a draft bill is appended, the adoption of which, it is contended, would remedy present evils. The Premier himself has given notice of a bill to amend the assessment act, which will be introduced to-morrow, and in which it is likely some of the strongest clauses of the commissioners' draft bill will be included. The report, which covers 604 pages, begins by setting forth the powers under which the commissioners acted, and recites the fact that many persons had been examined during the month of December, whose evidence is given in full. The comment of the commissioners on the evidence taken is as follows:—Many anomalies and inequalities in taxation and defects in the existing law have

been pointed out to us, to which we are now giving consideration, but the questions raised are so numerous and complex, and the whole subject of inquiry so large, that we have found it impossible to report fully at present. One matter, however, relating to the assessment of land has appeared to us to be so important as to require immediate action by the Legislature. It arises out of the decision of the Court of Appeal in re Bell Telephone Company and City of Hamilton, 25 Ont., App. 351, in which it was held that in assessing the poles, wires, etc., of a telephone company, they cannot, under section 28 of the assessment act, be valued justly according to its actual value, having regard to the purpose for which it is used, but must be valued as materials which, if taken in payment of a just debt from a solvent debtor, would have to be removed and taken away by the creditor.

Scrap Iron Assessment.

Section 28 (1) has been in force since the year 1853 without particular attention having been called to its true meaning, and, when originally passed, the Legislature probably had not in view any property of the description in question. Assessments of such property had, prior to the above mentioned decision, been generally made at the cost of reproducing and replacing the property in situ, and we are of opinion that the latter principle of valuation is the fairer. Eminent counsel, who represented before us some of the larger companies operating public franchises, was constrained to make the admission that "the 'scrap iron' case, as it has been generally termed, is one which shows that the law is not in a satisfactory state." Since that decision the principle it established has been successfully invoked by other companies, who are relieved of a large share of taxation which they should justly bear, and had previously borne without complaint, but which has now been cast upon other ratepayers of the municipalities concerned. Being of opinion that the injustice should be removed

without delay, we have drafted and append to this report a bill to effect that object, the passing of which we respectfully recommend as a remedy until we can complete a report upon all the matters submitted to us. The report is dated Jan. 30, 1901, and bears the signatures of James MacLennan, Hugh MacMahon, T. H. MacPherson, K. W. McKay, A. Pratt, D. R. Wilkie, M. J. Butler.

The Suggested Bill.

The appended bill is as follows:—Sub-section one of section 28 of the assessment act is hereby repealed, and the following sub-sections are substituted therefor: 28 (1) Except in the case of mineral lands hereinafter provided for, real and personal property shall be assessed at its actual value.

(2) In assessing land having any buildings thereon the value of the land and buildings shall be ascertained separately, and shall be set down separately in column twelve of the assessment roll, and the assessment shall be the sum of such values. The value of