

TAX EXPRESS COMPANIES.

MR. W. H. HOYLE TO INTRODUCE BILL IN LEGISLATURE.

Difference of Opinion as to the Liability of the Companies—So the Present Assessment Act May be Amended.

It is Mr. W. H. Hoyle, M.P.P. for North Ontario, intention to introduce a bill in the Legislature for the purpose of amending the assessment act. At the present time there is a divergence of opinion among members of the Bench as to the liability of express companies to be assessed for municipal taxation in those places where they transact business through the local railway agent. Judge Maybee, in a recent judgment, ruled that the words "mainly carry on express business" in the assessment act precluded the assessment of express companies by municipalities under the conditions mentioned, while on the other hand the rulings of all the County Court Judges who have dealt with similar cases state that the business tax can be levied for the portion of the railway station and land occupied by an express company.

LAW REFORM ON LIBERAL LINES.

Hon. A. G. Mackay in Agreement With Main Lines.

Discussing the law reform proposals of the Government, as embodied in the resolution of the Attorney-General, the Hon. A. G. Mackay yesterday said that in the main they are along lines with which he was in agreement. Mr. Mackay pointed out that the reform suggested was broad, and it would require a little time before all the details, necessarily arising in connection with it, could be settled. With regard to the details some criticism of the Government's programme might be expected.