

that under the same amendment to the act municipalities could, instead of granting the percentage exemptions to soldiers on properties which they owned, total exemption might be granted for any period the city or town saw fit.

Discussing the raising of the amount of personal income exempt from taxation, Sir William Hearst said that the idea was that a person should not be taxed on the actual cost of living, so that a man would be assured a fair margin to live on before the tax collector demanded part of it. The cost of living had increased with tremendous strides recently, and it was necessary that something should be done. At the same time the fact that municipalities had to raise revenue could not be lost sight of by the committee.

At present, Sir William continued, the amount exempted in cities and towns to householders or the heads of families is \$1,500, and to non-householders \$600; in other municipalities householders are exempt on \$1,200, and non-householders on \$400. The amendment the committee finally accepted after discussion provides:

"That the householder or head of family in cities and towns shall be exempt on \$1,700, and in other municipalities the householder or head of family shall be exempt on \$1,400."

The committee also increased the exemption on income from investments to \$800, instead of \$600 as at present, and made it applicable to all whose income from investments does not exceed \$1,500. If it is over the latter amount there is to be no exemption.

Assessment of Railways.

While the case of the London and Port Stanley Railway, which is owned by the city of London, was the immediate case before the committee, it was decided that the principal should prevail that such railways should be assessed as any other business carried on besides that of a railway. In this instance, it was pointed out that the London & Port Stanley Railway operates refreshment booths, etc., at Port Stanley.

Mr. Proudfoot introduced a motion which would have necessitated all municipal railways, whether owned by a commission or not, being taxable. However, this was defeated, and an amendment introduced by I. F. Hilliard, Dundas, was adopted.

The Prime Minister explained during the discussion, that the Government had considered the advisability of appointing a Provincial officer, who would be an expert on assessment matters, to assist municipal authorities in equalizing rates, etc. However, it had been decided to drop the proposal, in view of the Director of the Bureau of Municipal Affairs being appointed.

The suggestion was made by several municipalities at the former meetings, that provision should be made so as to assess for income and collect the tax the same year. Mr. H. A. Ellis, Director of the Bureau of Municipal Affairs, pointed out that all endorsed the principle, but it was difficult to carry out. He suggested that it should be deferred at least until next year, and this was concurred in.

Wholesale merchants, at former meetings, strongly urged that their assessment should be reduced. Under the present act they pay 75 per cent. on their business assessment. Mr. Proudfoot suggested that the amount be reduced to 50 per cent. He found no support, however, and the present act will stand.

Several proposals, which were contained in bills presented at various times, were briefly discussed and then dropped. These included: the removal of the exemption on church property and cemeteries; authority to civic Treasurers to increase the fee for certificate of arrears of taxes; the taxation of seminaries of learning, etc.; the taxation of dividends derived from stock in incorporated companies doing a manufacturing or mercantile business; obligatory county equalization of assessments every three years instead of five years; and the taxation of undistributed income in executors' hands.

OPPOSE OTTAWA SISTERS BILL

Private Bills Committee Will Not Report Measure—Left to County Court

After hearing the solicitor for the applicants, Mr. W. L. Scott, the Private Bills Committee of the Legislature yesterday decided not to report the bill of the Sisters Adorers of the Precious Blood, of Ottawa, granting them exemption from taxation on certain properties. The committee almost unanimously decided that it was not a case for special treatment, and that it should be dealt with under the general law.

It was contended by Mr. Scott, and supported by Mr. F. B. Proctor, City Solicitor for Ottawa, that similar institutions in Toronto were granted exemption by the assessment officials under the general law. However, it was felt that it was entirely a matter to be disposed of by the assessment officials and the County Court of Ottawa. Mr. T. R. Ferguson of Toronto represented the opponents to the passing of the bill.

The committee reported a bill authorizing Galt to issue debentures to provide a Soldiers' Memorial Home.

Before agreeing to report an act respecting the township of York, the committee decided to notify Toronto to enable it to send representatives to place its side of the case before it. The bill provides that the putting down of water mains on streets is not to be deemed an assumption as highways.

LIBERALS MAY HAVE COUNSEL

Authority Granted to Sir William Meredith by the Government

Authority is granted to Sir William Meredith, as commissioner, to investigate the Dewart charges against Chief License Inspector J. A. Ayearst, and the License Board, to assign counsel for any person or persons or interests which he thinks ought to be represented at the inquiry. Such counsel is to be paid by the Government.

It was this privilege which the Liberals pressed for in the House last week. At the time the Government was obdurate and refused to concede the point. On second thoughts, however, it is apparent that they decided to give way so as to leave no loop hole for it being said fair play was not granted. While the Commission does not specifically state that the Opposition or Mr. Dewart may appoint counsel, the wording of the document places the responsibility entirely upon Sir William Meredith to decide whether they shall or not.

The Commission was sent yesterday to the Chief Justice and Mr. Peter White, K.C., who is to assist him. It provides that the Commissioner will investigate the charges made by Mr. Dewart on the floor of the House, and specific mention is made of the Homer case and the Slavin case, and the employment of private detective agencies to carry on the work of the License Board. The Commission is also instructed, it is understood, to inquire into allegations made by a morning newspaper in connection with the Homer case.