

should be dismissed," he said. "When we have twelve transmission lines along lake shore townships, it is serious for the property-owners, and this inconvenience is suffered for the benefit of Toronto. Hydro engineers cut down orchard trees and fences, and trample crops. It is a serious inconvenience."

Herry Explains.

Premier Henry explained that the acquisition of rights of way by rail-ways was an entirely different proposition. The Commission did not purchase rights of way. There was to be a revision upward of compensation paid by the Commission, said the Premier. A generous figure had been mentioned by the Acting Chairman, which for four towers on farm land valued at \$100 an acre would amount to between \$500 and \$600. This would vary according to the value of the land. It was the desire of the Government that farmers be generously treated, he said.

Hon. H. C. Nixon agreed with Mr. Sinclair that the bill should be reprinted, showing the effects of the various amendments. This was agreed to by Hon. Mr. Cooke. The bill received second reading.

The bill to amend the Cemeteries Act received second reading only after criticism from several quarters of the Opposition benches. The amendment provides that a Cemetery Commission be appointed in each county, with the County Judge as Chairman, to replace the Provincial cemeteries inspectors. Objection arose chiefly from the provision that the three members of each Commission should be paid fees by the counties, the amount to be fixed by Order-in-Council.

Commends Cemetery Bill.

Mr. Sinclair commended the purpose of the bill in seeking to perpetuate and keep in decent order the graves of the pioneers of the counties. He thought, however, that a county was too large a unit to be covered by an individual Commission. He also questioned the wisdom of requiring that the County Judge should be Chairman of each Commission. "In counties where there is only one Judge the court work may have to be suspended," he said. "The provision for payment of the members of the Commission is going to be a pretty expensive burden on the counties."

"Will you still have power to appoint inspectors?" asked Mr. Nixon.

"No," replied Dr. Robb, who added that it was desired a permanent official like a County Judge should serve as Chairman.

"You couldn't ask a Judge to serve for less than \$10 a day," said Mr. Nixon.

"Something should be done," put in Premier Henry, "to stir the counties to a sense of their responsibility."

Heighington Warns.

The bill to provide that police court action could be taken against motorists to compel the return of rental batteries after fourteen days, together with payment of the amount of the rental due, got second reading only after grave warnings from the Government ranks. Wilfrid Heighington (Conservative, Toronto-St. Davids) declared that the bill would have far-reaching effects. It was not desirable to invoke police court procedure for the benefit of one party in what should be a civil suit, he declared, and warned the Government that it might expect many demands for the right to use police courts in the recovery of property and debts.

It was "vicious in principle" to bring criminal action in what should be civil suits, said Hon. James Lyons (Conservative, Sault Ste. Marie). If it were criminal to retain rented batteries surely the Criminal Code would apply, said E. F. Singer Conservative, Toronto-St. Andrew's, who advised that the bill should go to the Law Committee. F. V. Laughton (Conservative, Middlesex North) stated that the man who rented a battery, paid 25 cents a day, and usually left a better battery in its place.

Hon. Leopold Macaulay, Provincial Secretary, sponsor of the bill, stated

that civil action had proved ineffective, as the costs were usually greater than the value of the battery involved, judgments were often difficult to execute and the battery men were losing hundreds of batteries annually. The objections, he said, could be better considered in committee.

A speech on the work at Bowmanville Boys' School was made by Hon. W. G. Martin at the second reading of his bill respecting training schools. He said that the act provided for the creation of a similar school for girls at Galt, the two institutions to be called training schools. The school for girls, as for boys, would be specially designed for those between the ages of 9 and 16 years, who presented problems of behavior and who needed guidance and direction. He explained that the present advisory board for Bowmanville School would be increased to fifteen members and serve in an advisory capacity for both institutions. Two sub-committees would serve each school.

Attorney-General Price, as forecast in The Globe, introduced a bill to amend the Security Frauds Prevention Act, providing for the constitution of a Commission or Commissioner to administer the act. The Commission is to be appointed by Order-in-Council, and to assume on proclamation its duties, which will include the initiation and prosecution of court cases in the name of the Attorney-General. Another amendment to the act gives stock exchanges greater powers over its members and requires stock transactions as between broker and client to be in writing.

Act Calls for Increase.

An increase in the amount municipalities must pay to the Last Post Fund toward the burial of ex-soldiers from \$18 to \$30 is provided in the new Sanitaria for Consumptives Act. Otherwise the act merely incorporates in a new statute the provisions respecting sanitarium contained in the old Hospitals Act, said Hon. Dr. Robb.

Answering questions, Premier Henry stated borrowings for financing highways had been: 1924, \$4,470,000; 1925, \$3,590,000; 1926, \$6,360,000; 1927, \$8,345,000; 1928, \$11,543,000; 1929, \$12,741,000; 1930, \$12,891,000. Repayment is planned over the forty-year debt-retirement plan. Automobiles used by the Cabinet, said Premier Henry, total fourteen, of which ten are manufactured in Canada, with a cost of \$34,623, less return of used cars. Fourteen chauffeurs drive these cars and five are returned soldiers.

Attorney-General Price stated Judge Coatsworth was retired as Senior Magistrate of York County on March 31, 1929, appointed Senior Magistrate for Toronto on Feb. 7, 1929, and receives \$4,500 for that post.

**ELLIS WITHDRAWS
INCOME TAX BILL;
COMMISSION SOON**

**Whole Question of Taxation
and Assessment to Be
Studied**

BURTON GIVES REASONS

Announcement was made by Provincial Secretary Hon. Leopold Macaulay at yesterday's meeting of the Private Bills Committee of the Legislature that the Government had decided to appoint a commission after the present session to study the entire question of taxation and assessment. This announcement was followed by the withdrawal by Arthur Ellis (Conservative, Ottawa South) of his bill to remove the municipal income tax. E. A. Honeywell (Conservative, Ottawa North) also withdrew his bill to make the levying of income taxes optional with the municipalities.

Appoint It After Session.

"The Government has been considering the suggestions made at last week's discussion of these bills," said Mr. Macaulay. "Both bills are tied up with one of the biggest problems the Government faces, namely, to find forms of tax involving the least inconvenience. The Government has decided that the time has come for a Commission to study the whole question of taxation and assessment." In answer to Mr. Ellis, the Provincial Secretary stated that the Commission would be appointed after the present session.

Following this conclusion the committee heard from C. L. Burton, who indicated certain reasons against the retention of the municipal act and was asked to extend them when the Commission considers the question. Mr. Burton particularly emphasized the disadvantage at which Ontario is placed by the municipal income tax in the matter of obtaining industries. There were several companies, he said, which could profitably move their head offices from Toronto to Montreal and refrained from doing so only through loyalty to Ontario. Many important investments from abroad were administered from Montreal because Quebec did not have municipal income tax.

Discourages Young Men.

The municipal income tax tended to discourage rising young business men by taking away often all they could save over and above living expenses. He felt that municipal taxation should always be for definite services received. Other principles of municipal taxation would remove the check on extravagance. Income taxation, according to experience in the United States, tended toward an "inquisitorial administration." Mr. Burton also objected to the unfairness of different rates of taxation on incomes in different municipalities, and to the feature of double taxation involved in the Federal and municipal income tax.

City Bill Thrown Out.

The amendment to the Local Improvement Act so that new streets could be opened under the act without petition to those assessed for the costs and by a two-thirds vote of Council was thrown out by the committee. The bill was sponsored by the City of Toronto, after the impasse reached in the Jarvis Street extension when the courts ruled that the project was for a new street, and could not be proceeded with under the Local Improvement Act, except by petition of the ratepayers affected.

A change was made in the bill amending the law governing recounts. The "foolproof" ballot, all black save for the names of the candidates and the place to mark the cross, will apply only to Toronto. The committee amended the bill so that this provision should apply only to cities of over 200,000.