AMENDMENTS URGED TO ASSESSMENT ACT

Dominion Schedule of Income Tax Collection Asked for Municipalities

APPEAL CHANGE SOUGHT

A lengthy list of amendments to the Assessment and Municipal Acts were presented by private members and received first reading at yesterday's session of the Legislature. Most important of the proposed changes were incorporated in bills presented by F. G. McBrien (Conservative, Brockton) and Munro (Liberal, Wellington Paul South). The first would permit municipalities to collect income taxes on the same time-schedule as that employed by the Dominion, in contrast with the present practice of assessing the tax one year after the income was earned and collecting it in the second year. This, Mr. McBrien pointed out, is sometimes an injustice to the taxpayer and a loss to the municipalities.

Mr. Munro's amendment would eliminate an intermediate appeal in all assessment cases aggregating more than \$10,000 in unorganized territory and \$40,000 in the organized districts of the Province. In these cases, and in certain questions of law and municipal matters, appeal would lie direct from the County Judge to the Court of Appeals for Ontario. The amendment would increase the right of the courts to reopen assessment lists. Amendments werealso presented by

F. Spence (Conservative, Fort William), A. F. Kenning (Conservative, Cochrane South), D. M. Ross (Progressive, Oxford North) and Clifford Case (Conservative, York North). The bill, moved by Mr. Spence, gives further protection to municipal telephone systems in matters of taxation; Mr. Kenning's act would permit the larger townships to assess telephone and telegraph companies in the manner employed in the cities; and Mr. Ross's proposal specifies that tax exemption should be quaranteed on wood land devoted mainly, if not solely, to reforestation. Mr. Case proposed providing protection for measure "parent municipalities" in cases of the creation of new municipalities and amendments enabling by-law changes in building codes.

MUNICIPAL BOARD TO STUDY PRINCIPLE OF BOND GUARANTEE

Subcommittee on Private Bills Hands Over Two Measures

ITEMS PONDERED MANY

The principle of municipal guarantee to a private industry's bonds was considered yesterday afternoon by a subcommittee of the Legislature's Committee on Private Bills, with the result that measures emanating from St. Thomas and Harriston will be studied by the Ontario Municipal Board before receiving Parliamentary approval. A third bill, from Southampton, was considered an exceptional case, and will require Municipal Board assent only to the terms under which debentures are issued.

The subcommittee, under chairmanship of F. G. McBrien, Toronto, had before it bills from St. Thomas, providing municipal guarantee of Camada Vitrified Products Limited bonds to the extent of \$45,000; from Harriston, providing guarantee of Royal Sterling Products Limited bonds to the extent of \$35,000; and from Southampton, providing guarantee of Bell Furniture Company bonds to the

extent of \$30,000.

Southampton's Well-Being.

The Southampton measure came first before the full Private Bills Committee yesterday morning, when it was explained much of the town's wellbeing rested on continued operation of the Bell factory. The firm's financial position was stated to be sound, without indebtedness at the present time.

Another subcommittee will determine the future of the bill whereby Orillia seeks the right to extend its municipal power development Workman's Falls, near Minden. Other provisions permit the municipality to sell power over a radius of sixty miles. instead of twenty-five miles, as at present. A. B. Thompson, for the town, explained the only new customers involved were those in Minden and within two miles of the proposed power line from there to Orillia. "We don't want to trespass on Hydro territory," he assured the committee.

For Hydro, Hon. J. R. Cooke agreed Orillia had pioneered in the publicownership field, but he suggested that a subcommittee ascertain that interests of town ratepayers were fully There was protected under the bill. no quarrel over principle between Orillia and Hydro, he added.

Speaking for Minden, T. H. Stinson, M.P., said the village wanted cheap power, and did not care whether it bought it from Orillia or from Hydro.

Privilege Refused.

York Township failed in its effort to achieve city status with regard to assessment of Bell Telephone property. Howard Hall explained that if York were given a city's rights in this matter, the assessment on Bell poles and lines would rise from the present \$848 to more than \$100,000. Through Kenneth Dunstan the Bell Company expressed a fear that all the other 600 townships would seek similar privilege, and eventually, he said, any rise in costs would be reflected in higher rates to consumers. The independent companies agreed with Mr. Dunstan, and committee members felt that any change of the sort should be made through separate legislation, with the result that the clause was struck out. The rest of the bill, relating mainly to election methods, received approval.

Forest Hill's town-planning proposal received commendation from Chairman W. H. Price and approval from the committee. The project is for purchase of park land north of Eglinton Avenue, with a general shift in the village's industrial area to the westerly side of the municipality. Another clause adopted a scientific method of determining whether factory smoke infringed municipal by-

laws.