

# Land Tax Collection Problem Discussed In Legislature Thursday

## Legislation To "Remunerate" Messrs. LePage, Gallant And Acorn For Services On Fishermen's Loan Board Passed In Committee.

Provincial Legislature, March 25

The House met at 10:15 a.m. Hon. Mr. Wright gave notice that he will ask the Attorney-General to lay on the table the following information:

1. (a) The number of persons convicted during 1936 for operating motor vehicles while intoxicated.

(b) The names and addresses of all persons so convicted.

(c) The names and addresses of all persons whose licenses were cancelled during 1936 for operating motor vehicles while intoxicated.

(d) The period for which such licenses were cancelled.

2. The number of convictions made during 1936 for infractions of the Highway Traffic Act.

Mr. H. H. Acorn presented a petition from the Mayor and Town Councilors of the Town of Souris for the passing of an Act to amend the Souris Incorporation Act, 1910. A bill in accordance with the petition was read.

The following Government bills were introduced and read:

An Act to Amend the Vital Statistics Act; an Act to Amend the Chancery Act, 1910; an Act to Amend an Act respecting a National Park (Premier Campbell).

The Dairy Industry Act (Hon. Mr. Dennis).

An Act to Amend the Public Health Act, (Hon. Mr. McGuigan).

### REMUNERATION FOR LOAN BOARD

On motion of the Premier the House went into committee with Mr. Baker in the chair on second reading of an Act to Amend the Election Act, 1922.

"As the House is aware," the promoter said, "a commission or board was appointed less than a year ago to administer the fund of \$50,000 created by a grant of \$25,000 from the Dominion Government and a similar contribution of the Provincial Government. It was felt by the Executive that the administration of that fund should be in the hands of a board directly responsible to the Government and the Legislature. For that reason the members of the board were comprised of one member of the Executive Council, the honorable President, and two private members of this Assembly. Those men devoted a great deal of time and energy and attention to the administration of the Act and I think carried out their work very efficiently and satisfactorily. Owing to the provisions of the Election Act it was impossible to make any provision for their remuneration. The object of this amendment is simply to enable the Government to provide a modest remuneration for the

services of the Fishermen's Loan Board.

The bill was agreed to without discussion.

### Old Age Pensions

On motion of Premier Campbell the House went into committee with Mr. Baker in the chair on an Act to Amend the Old Age Pensions Act. The amendment, in pursuance of a request from the Federal Government provides that the expression "general scheme" in the Act may include an arrangement for granting of Old Age Pensions to the blind at an age earlier than the age at which pensions are granted to others.

Hon. Mr. Allen asked why not include the hopelessly crippled as well as the blind, under this provision?

Premier Campbell: "The Federal Act does not provide for it."

Hon. Mr. Allen: "But when the Federal Government was opening up the Act they should have made provision for others as well as those who were blind."

Premier Campbell: "That could easily be provided for by adding after the word 'blind' the words 'or any persons otherwise incapacitated.'"

Hon. Mr. LePage: "It would have to be passed by the Dominion Government."

Premier Campbell: "Oh yes, I take it that the hon. member from Summerside merely suggests that we should put ourselves in a position to take advantage of any such legislation that the Dominion Government may pass at a later date."

Hon. Mr. Allen: "They may bring it up next year."

Hon. Mr. McIntyre: "I think it would be as well to leave it alone until the Amendment is passed at Ottawa."

Mr. Linkletter: "Does a person to receive a pension have to be totally blind? There are people in the country who are so blind that they cannot easily walk alone, yet they can see the light and with a little aid can move about. Does this blind pension cover that? Then again the suggestion made by the member from 5th Prince referred to cripples. I think it would be a great advantage to include that in the legislation."

Premier Campbell read the federal bill's definition of a blind person as one "who is and continues so blind as to be unable to perform any work for which eyesight is essential."

The bill was reported agreed to.

### Land Assessment Act

On motion of Premier Campbell the House went into committee with Mr. Foley in the chair on an Act to amend the Land Assessment

## HIS BACKACHE WAS UNBEARABLE

### Kruschen Brought Him Relief from Pain

This man of 31 was prematurely aged by backache, when he should have been enjoying the best years of his life. Here he tells how Kruschen helped to restore him to health, after months of pain.

"It was in hospital for ten weeks, owing to kidney trouble. When I was discharged I felt like an old man, although I am only 31. If I stooped to do anything it was agony to straighten up again. Several people advised me to try Kruschen Salts. I tried them and found they gave me relief from pain and I felt better in every way. I cycle 28 miles a day and from work, and shall keep up the daily dose of Kruschen because I can now do the journey to and from work and not feel any worse for it."

When the internal organs cease to do their work properly, impurities begin to accumulate in the system, and cause troublesome symptoms. Kruschen Salts help to stimulate the liver and excretory organs to healthy regular activity, and thus assist them to rid the system of harmful impurities.

suggested that he knows of several properties which are in that condition, where arrears of taxes have been piling up and no effort has been made to collect. I am sure the Tax Department would be greatly obliged if my hon. friend, or any other members who know of any such properties, would interview the supervisor of taxation and find out if these properties are on the list which he has prepared for advertisement. If not, he will be only too glad to see that they are added to the list; and as soon as the present list is disposed of there will be another list advertised, and so on in frequent succession."

Mr. Stewart: "It would not be desirable to repeat a lot of hearsay and gossip."

Premier Campbell: "Possibly not, but the staff is not in a position to carry out thorough investigations, and any assistance they may get from the members will be appreciated."

Mr. Cox: "There are many taxes in arrears that you will never get without selling them out; and there is nobody going to do that."

Premier Campbell: "We will write off the taxes that are hopeless."

Mr. Cox: "That is what you should do."

Mr. Wright suggested that before a sale of land the tax arrears should have to be paid.

Premier Campbell: "Some official will receive the payment of the taxes in consideration of the lien."

Mr. Saville: "Some properties it might not be wise to sell, but there are others where people would like to buy those farms. If the Government would inquire in every community about those places, about what lands should be sold, public opinion would support the Government and it would have a good effect in inducing people to pay their taxes."

Premier Campbell: "The first properties to be sold are those whose sale will create the least hardship, where there are absent owners or vacant lands. Perhaps, I misunderstood the hon. member from Bedeque with regard to tax payment before sale. In the case of an ordinary sale I think it would be a little too drastic and would tie up the sale too much. The present Act provides that the land taxes are a first charge on the property, and anyone who buys the land buys it on that condition. I am afraid to prevent the transfer of land without the taxes being paid, would be a little drastic, though it might be considered."

Mr. Wright: "It is simply a matter of the arrears piling up."

Premier Campbell: "That is really the fault of the government. We will have to get down to a system of collecting taxes when they fall due."

Hon. Mr. Allen: "I agree with the member from Bedeque and I know of a number of instances in Prince County. My suggestion is that the condition attached to the sale or transfer of land would be that a receipt for the taxes be attached to the deed before the registrar accepts it at the land office. I believe it is unfair to the purchaser to purchase property and some years afterwards find that there was an accumulation of taxes on that property, prior to the sale. I believe it would facilitate the sale of property if the purchaser was absolutely satisfied that the taxes had been paid."

Hon. Mr. McIntyre: "That is up to the purchaser. If a man buys a farm and he has a lawyer to make the sale, it is the duty of the lawyer to go to the land office and see if there is anything against that property. He should get a free title, in cases where there are tax arrears and a certain individual buys that property, he is at liberty to deduct from the purchase price the taxes. Even if a lawyer didn't go into the matter, the purchaser can come in and find out for himself."

Mr. Wright: "The difficulty is that in a case of that kind the purchaser may know what the amount of taxes is and deduct it; but it is the purchaser, then, who gets the money, not the Government. I think Mr. Allen's suggestion is correct, so that the Government will get the money."

Hon. Mr. McGuigan: "If people understood that the interest is ad-

ded on, they would feel more like paying their taxes. There was a suggestion about attaching the tax receipts to the title deeds; but I don't think that is workable. There are school taxes also which would have to figure on the tax receipt as well as the land tax. I think that would interfere with the free and untrammelled right of a person to sell his property. The trouble is that people who come in to buy land often tell you that no search is necessary, all they want is the deed drawn up."

Mr. Wright: "The purchaser of the property may be perfectly well aware that there are taxes against that property, but making that purchase he deducts that amount from the purchase price. He himself pockets that tax. I think there should be some provision whereby the Government should get it."

### Government Should Collect

Hon. Mr. LePage: "I think there is quite a lot of virtue in what the member from Summerside (Mr. Allen) says. I can't see any reason why that could not be done. It should be necessary before a property changed hands, that a receipt should go to the registry office. It that was done we would get the money."

Mr. Trainor: "That would place more work in the lawyers hands. Some person would have to attend before the supervisor of taxation in these matters."

Hon. Mr. LePage: "This would only apply to taxes in arrears."

Mr. Trainor: "Is the registrar of deeds going to sit as a judge in these matters?"

Hon. Mr. Allen: "I know of a number of instances where they were uninformed in purchasing property and were surprised to learn of the arrears in taxes."

Premier Campbell: "I don't think we are particularly interested in the case of a purchaser who has been misinformed or uninformed, because he should protect himself. What we are interested in is the collection of taxes, and I would be only too glad to introduce a proposal such as is suggested by the hon. member from Summerside if it would be workable, but I am afraid that are too many difficulties in the way. The biggest difficulty is how you are going to get the certificate to correspond with the deed. The supervisor of taxation can fill out and give a certificate or receipt to the effect that so-and-so has paid taxes on a piece of land, but the supervisor does not keep descriptions of land in his office, and even if he did he would have to inspect the land, check up the description, perhaps employ an attorney to complete the description and a surveyor to survey the land before it would be safe for him as a tax official to certify that the taxes on any identical piece of land described in the deed had been paid. That would involve considerable delay. In any case it would hold up the transaction for two or three days, and in the case of an investigation having to be made it might take weeks or months. If we had a registration system it would render pieces of land easily identifiable, and would be a simpler method. But here, where pieces of land are split up and resplit without any identification in the registry office, it would be exceedingly difficult to identify them before a certificate of that kind could be given."

Hon. Mr. Allen: "Is there any intention to revise the system to bring it on a parity with the other provinces?"

Hon. Mr. Prowse: "You just mentioned that we are not particularly interested in the purchaser. Perhaps not, but if you were the purchaser you would be interested in the Government collecting the money. It may be the fault of the machinery of the Government in not collecting the taxes. We should make that machinery more efficient."

Mr. Linkletter: "I think you would make a little more trouble in transferring property if you gave out a certificate. Who is going to have it? The man who sells the property, or the man who buys it, or the registrar? It will give a lot of trouble if the purchaser wants to re-sell. He would have to go to the registrar again. I think it would be a very great nuisance in the transfer of property."

Premier Campbell: "I would suggest that this matter be stood for more mature consideration. If members feel that legislation of that sort should be introduced, it can be done at a later stage."

The bill was reported agreed to without amendment.

### Succession Duty Act

On motion of Premier Campbell, the House went into committee with Mr. Stewart in the chair on a bill to amend the Succession Duty Act.

The Premier explained that during the last session, the Act had been amended by making a distinction between dependent children and non-dependent children; but owing to "an oversight" that change was not made in subsection 2, section 9, which correction it was now proposed to make. The bill was agreed to without discussion.

### County Court Act

On motion of Premier Campbell the House resumed committee reading, with Mr. Wright in the chair, of the County Court Act, consolidating the original Act and amendments thereto.

A new amendment to the Act is section 126 of the bill, which provides that the successful party in a suit shall also be entitled to an attorney's fees in the discretion of the Judge, such fee not to exceed ten per centum of the first hundred dollars and five per centum of the balance of the amount substantially in issue; in the case of a judgment entered by default the attorney's fee shall not exceed one-half of the said percentages respectively."

The Premier explained that in the last two years the successful party in County Court cases had to pay his own attorney's fees for a counsel fee which was allowed for argument in the Court-

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This was supposed to cover the services of counsel in Court but it made no allowance for preparation of the case.

Mr. Acorn said he understood that the object in increasing the amount to be sued for in the County Courts was to keep down extravagant costs in the Supreme Court. There was a danger that this legislation might be departing from that objective.

Hon. Mr. McGuigan: "The party does not have to employ a lawyer at all; in that case it wouldn't be necessary. But where they do employ a solicitor, somebody has to pay him. It does not seem fair for a man to have to win his case and then pay his attorney's costs."

Premier Campbell: "I don't think the public need be afraid of the lawyer's fees in the County Court. I know that during my first few years of practice I went into the County Court and found it was a good place to gain experience; but I found it was also a good place to lose money, by taking cases for which I would never get paid. So I made it a rule to stay out of the County Courts. It is a good place for junior lawyers to get a little

experience. It is no place for any lawyer to make a living."

Hon. Mr. McIntyre: "It ought to be abolished altogether."

Mr. Saville: "There is certainly a considerable difference between the fees of the County Court and the Supreme Court."

Hon. Mr. McGuigan: "The County Court is the poor man's court."

Hon. Mr. Allen: "The poor man has got to go somewhere."

The amendment was adopted.

Additional clauses to the bill included provisions that nothing therein contained will prevent a plaintiff or defendant from suing or defending without attorney; or the judge from having the same jurisdiction to commit for contempt of court as is inherent in the judges of the Supreme Court; also that affidavits to be used in the County Court may be sworn before officials having jurisdiction in the County in which such action is sworn.

At 12:30 p. m. progress was reported on the bill.

Third reading was given to the

act to amend the Legal Profession Act.

The House adjourned until Tuesday next at 3 p. m.

### BLACK MARIA DE LUXE

CAPE TOWN--In line with modern-day improvements, the police department has ordered a new "Black Maria" equipped with balloon tires and a special ventilation system to keep the van cool. Upholstered seats, however, are not provided.

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| Sirloin Roast, per lb. — 23c                     | Campbell's Tomato Soup, 3 for — 25c    |
| Rump Roast, per lb. — 20c                        | Kellogg's Corn Flakes, 3 for — 23c     |
| Chuck Roast, per lb. — 15c                       | Roman Meal, per pkg. — 29c             |
| Round Steak, per lb. — 25c                       | Christies Asstd. Creams, per lb. 21c   |
| T-Bone Steak, per lb. — 30c                      | Christies Sodas, 1 lb pkg. 2 for — 33c |
| Swifts Premium Ham, half or whole, per lb. — 29c | Christies Sultana Cake, 2 lbs. — 29c   |
| Swifts Empire Bacon, sliced, lb. 25c             | Moir's Graham Wafers, 1 lb. pkg. 23c   |
| Sugar Cured Bacon, sliced, per lb. 23c           | Marvens Ginger Cookies, 2 lbs. — 25c   |
| Sweet Pickled Ham, half or whole, per lb. — 20c  | Sliced Pineapple, 2 tins — 21c         |
| Reg. Picnic Ham, per lb. — 18c                   | Aylmers Sliced Peaches, 2 tins — 35c   |
| Boneless Picnic Ham, per lb. — 20c               | Jelly Powder, 6 pkgs. — 27c            |
| Moore's Sausages, 2 lbs. — 33c                   | Aylmers Marmalade, 32 oz. jar 23c      |
| Fresh Ground Hamburg, 2 lbs. — 25c               | Aylmers Plum Jam, 32 oz. jar 27c       |
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