

# News of the arts

## Rare window paintings

Other than an impressive Victorian mansion on upper Drummond Street in what was once the "square mile" of Montreal's upper class residences, McGill University had no inkling what it acquired when it purchased Hosmer House in 1969.

Through an accidental discovery recently, the university realized it had also become the owner of a collection of rare sixteenth and seventeenth century European painted glass panels.

Until removed by McGill for safekeeping and analysis a short while ago, the 39 *medaillons* remained in their original *art nouveau* window assemblies apparently unnoticed for at least 75 years before someone pointed out they were not just a conventional assortment of old coloured glass pieces.

### Discovery

Ariane de Jongh Isler, a postgraduate student in art history at the University of Montreal, was on a conducted tour of the building's still elegant interior when she recognized the *grisaille*, silver-yellow, and the brilliant enamel colour techniques of secular glass painting that the emerging bourgeoisie of sixteenth and seventeenth century Europe were favouring in their homes.

### Anthology

Mrs. Isler says that it is rare to find a wide range of styles in a single grouping. The Hosmer collection turned out to be an anthology of Flemish, Dutch, French, German, Swiss and Italian styles.

"It is very unusual to find them in



Set in lead in a staircase window, this was probably painted in the middle of the sixteenth century. It is 25 cm high and 19 cm wide and represents the French Manierism style of window painting.

Canada, let alone in a residential building, still preserved in this particular setting which was the fashion at the turn of the century."

Hosmer House was built about 1900, at a time when *art nouveau* windows decorated with lead filigree were popular with architects and wealthy home owners. While there is no record of where the *medaillons* came from, it is likely they were purchased in either England or con-



This drawing is either of Italian origin or is a French illustration of a character from the Italian theatre (painted during the first half of the seventeenth century).

tinental Europe and installed in the windows.

Art historians and architects at McGill and the University of Montreal are now authenticating the discovery, and says Mrs. Isler, "Even in the event that part of the collection is a forgery, scholars will still be very interested in studying it."

She hopes the *medaillons* will remain at McGill to be put on permanent exhibition there.

## Budget (Continued from P. 2)

The roll-over will cover transfers to children of shares in qualifying farm corporations and of interests in qualifying farm partnerships. To qualify, the farm corporation or partnership must be carrying on a farming business in Canada, substantially all of its assets must be used in the business and one or more members of the farmer's family must be actively engaged in running the farm. The roll-over will also be extended to cover transfers of agricultural quotas.

### Family law reform

Several provinces are enacting important

basic changes in their laws relating to the division of certain properties between parties to a marriage. In some provinces the new laws for the division of property will apply to all married couples, while in others they will relate to property division only in the case of a marriage breakdown.

Although property law is a field entirely within provincial jurisdiction, these changes affecting marital properties give rise to a problem in the application of federal Income Tax Act provisions relating to capital gains.

Technical changes will be made to the Income Tax Act to facilitate the division of property between spouses without

incurring a capital gains tax liability. No tax would arise on the original transfer. On a subsequent sale of the property, each spouse would report an equal share of any capital gain.

An example would be a cottage (other than a principal residence) originally bought by a husband in Ontario for \$10,000 and valued at \$25,000 at the time of a divorce or legal separation. Under the existing Income Tax Act, the husband would be deemed to have disposed of a one-half interest in the property. The difference between the fair market value of his half-interest (\$12,500) and his cost thereof (\$5,000) would represent a capital gain of \$7,500