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THE TAXES ON LEGAL PROCEEDINGS IN MONTREAL.

The taxes imposed on legal proceedings in the District of Montreal have long been felt to be oppressively heavy, but the burden has been borne with equanimity under the supposition that the onerous charges collected could not, somehow, be dispensed with. But if we may accept a report of a recent debate in the Legislative Assembly at Quebec, the imposts levied have ceased to be justifiable. On the 29th ult., Mr. Wurtele moved that an address be presented to His Honor the Lieutenant-Governor, drawing the attention of the Lieutenant-Governor in Council to the statement prepared by the Auditor of the Province of the fund established by the Acts 12 Vic., chap. 112, and 18 Vic., chap. 164 for the building of the Court House of the district of Montreal, "which statement shows that the amount expended in building the Court House has been recouped, and praying that the Lieutenant-Governor in Council will be pleased to order the judicial officers of the district of Montreal to discontinue the collection of the duties authorized to be imposed and levied by the two Acts above mentioned, which duties can be no longer legally exacted and collected under the authority and in virtue of the Acts creating the fund for the building of the Court House, inasmuch as the amount chargeable to it has been collected, and the power to levy such duties has lapsed."

The reason given by the Government for continuing to exact the impost will not be considered very satisfactory by the profession in Montreal. "Hon. Mr. Langelier", says the report, "replied that it would be very difficult for the Government to dispense with this tax. The matter was brought up too late for Government to give it the necessary consideration. The district of Montreal owed to the Municipal Loan Fund \$171,000, and therefore

"could not complain of paying this tax, which would not cover the interest on the Municipal Loan Fund." Mr. Wurtele's reply was very reasonable:—

"Mr. Wurtele said that because the district of Montreal was indebted to the Municipal Loan Fund was not a reason for the collection of this most odious tax. It would be better that the district should be taxed directly to pay its debt than suffer the imposition of the present tax, which bore principally on unfortunate litigants, and often hindered people, through dread of the taxes, from seeking the remedy and justice which were due them. The tax in question was imposed to pay \$160,000 with interest for the building of the new Court House, and the amount necessary for the construction of the female goal. He was informed that both those amounts were now covered, and consequently the continuance of the tax was illegal. He drew the attention of the Government to the fact that a writ of injunction might be taken out against the Sheriff to prevent the imposition of this tax. The total debt of all the districts, including Montreal, to the fund was \$461,000, of which Montreal's share was \$171,000. Then why should Montreal alone be called upon to pay a special tax on account of this debt, while the other districts were not taxed? The Government had the right to make the municipalities contribute in proportion to their indebtedness, and it would be better to adopt this course with Montreal than to allow the continued existence of the charge on the administration of justice which existed to-day, and which weighed on a special class, whereas the charge was one for the benefit of Montreal."

The discussion concluded as follows:—

"Hon. Mr. Langelier said he had ordered statements to be prepared, showing the debt of each municipality, after which the Government would consider the necessary steps to be adopted. He had no objection to a writ of injunction being taken out to stop the further collection of the stamp duty, as the courts would then decide its legality. The Government did not at present feel justified in discontinuing the collection of the tax, as they were not aware whether the statement made was correct or not.