

## S. O. 21

## TAX REFORM

## IMPACT ON FAMILIES

**Mr. Raymond Garneau (Laval-des-Rapides):** Mr. Speaker, each passing day sheds more light on the tax reform announced by the Conservative Government. The conclusion is that Canadian families stand to lose as a result of this exercise.

Mr. Speaker, my interpretation of the documents which were tabled is that there will no longer be an exemption for dependent children over 18 who are still attending school.

Second, a woman who is divorced, separated or widowed and whose child of 18 or more is still attending school will not be allowed either to benefit from a dependent child exemption nor to consider such child as a spouse for income tax purposes.

Third, in the case of an average income family, say \$30,000, the \$65 child tax credit for children under 18 does not replace the tax value of the exemption which was \$710 in 1986. In fact this family will lose \$120.

Finally, two families with a similar income, say \$25,000, one with two children 18 or more and still attending school, the other childless, will pay the same amount of taxes.

I think that is unfair, and the President of the National Action Committee on the Status of Women was quite right to describe this reform as being scandalous.

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● (1410)

[English]

## MUNICIPAL AFFAIRS

## MUNICIPALITY OF WEST VANCOUVER—SEVENTY-FIFTH ANNIVERSARY

**Mrs. Mary Collins (Capilano):** Mr. Speaker, on Wednesday Canadians celebrate the one hundred and twentieth anniversary of Canada. Out on the West Coast we celebrate the seventy-fifth anniversary of the Municipality of West Vancouver in the constituency of Capilano.

Members of the House have heard me extol the virtues of West Vancouver before. Certainly its physical beauty of snow-capped mountains and spectacular ocean vistas is unsurpassed anywhere in the country. But it is the people who have made this community truly outstanding.

The early pioneers included sawmill operators who established their businesses along the northern shores of Burrard Inlet, and community leaders such as John Lawson.

They were followed by the summer cottagers, and then with the construction of the Lions Gate Bridge in the late 1930s by growing numbers of permanent residents who gave rise to the development of the gracious homes, parks and community facilities which we enjoy today. Communities such as Horseshoe Bay, Caulfeild, Dundarave, Ambleside and Park Royal all contribute their own unique ambience to West Vancouver.

So in this time of celebration, to a community of beauty and sanctuary, a community of truly committed citizens, a community which I am proud to represent, may I send my best wishes for a happy seventy-fifth, West Vancouver.

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## MUNICIPAL AFFAIRS

## CITY OF TIMMINS—SEVENTY-FIFTH ANNIVERSARY

**Mr. Aurèle Gervais (Timmins—Chapleau):** Mr. Speaker, I stand today to invite all my fellow Members of the House of Commons, members of the Senate, and their constituents to visit the City of Timmins during the remainder of 1987 because we are celebrating our seventy-fifth anniversary. In particular, I would like to see them come to Timmins during the period of July 23 to August 5.

Two event-filled weeks await both residents and visitors alike, from culture lovers to sports fans plus all of the folks who just want to be happy and have fun. Visitors will be able to choose from many pieces of our birthday cake.

More than 12 ethnic groups have contributed with fine traditions and hard work to make our community a better place in which to live.

[Translation]

Mr. Speaker, it should be noted that Timmins is made up of some 47 per cent of francophones. The other 53 per cent is made up of anglophones and 12 English-speaking ethnic groups so that Timmins is an exemplary town.

[English]

Since the discovery of gold in 1909, Timmins has grown to become the largest gold mining municipality in the world. A community with a modern airport and a heart of gold, Timmins is a blend of the past and present, the old and new, and it wants everyone to share the special spirit which has made it world famous.

The theme for our seventy-fifth anniversary is precious memories and, Mr. Speaker, I personally guarantee wonderful memories to anyone who visits Timmins.

**Mr. Speaker:** I regret that the Hon. Member's time has expired.