

The CHAIRMAN: That does not prevent it being subject to municipal taxes under the municipal act.

The WITNESS: That is right.

*By Mr. Macdonnell (Greenwood):*

Q. In connection with the point raised by Mr. Richardson, it does seem to me there is a question. I am inclined to agree with you that we do not need to read in the words in line four at the top of page two "or under a corporation, company, commission". That is not my reading. It seems to me it is a possible reading. I do feel that it is in need of clarification.

The CHAIRMAN: If you want to take an explanation of real property under the control, you could probably bring in any property in Canada because they are all under the control of the Department of National Revenue. Are they not?

Mr. MACDONNELL (*Greenwood*): I do not myself think that the words under that paragraph contain the meaning which has been suggested.

The CHAIRMAN: So far it has not caused any trouble. While I know things do occur sometimes I would be inclined to leave it alone. It has been working. That is the answer.

*By Mr. Pallett:*

Q. How many municipalities have ever gone into the matter with the department? If they send in their claim for municipal taxes and you adjust it do they usually accept your adjustment?—A. In most cases. On one or two occasions we had a slight argument with Ottawa on a couple of points which were resolved. In most cases we reach a mutually satisfactory decision.

*By Mr. Macdonnell (Greenwood):*

Q. There are a lot of the new municipalities which will be brought in?—

A. Yes. Eight or nine hundred.

Q. There is a chance that the lawyers will get into this on questions of interpretation.

*By Mr. Robichaud:*

Q. What about lighthouse properties?—A. If the lighthouse is within a municipality, which I understand it very rarely is—

Q. A lot of them are.

The CHAIRMAN: The ones on the mainland.

The WITNESS: There would be no reason why they would be excluded.

*By Mr. Robichaud:*

Q. The home occupied by the lighthouse keeper?—A. That would definitely be included.

Mr. PALLETT: In connection with Mr. Enfield's suggestion with respect to paragraph 1, what is the difficulty in that?

The CHAIRMAN: I do not like putting wording into an act unless it is absolutely essential and unless a great deal of study has been given to it. You could easily create a new problem.

Mr. ENFIELD: Can we have the assurance that in view of the fact that eight or nine hundred new municipalities are coming in that the department has been very careful in weighing that fact against the wording of the section. That is to say, they have had no trouble to date, but that is no criterion.