

LAWYERS AS TAX COLLECTORS.

The payment of annual fees to the Law Society of Upper Canada by solicitors brings up again something which the profession has felt to be a grievance, and one which the late Mr. Thomas Hodgins, K.C., Master-in-Ordinary and Judge in Admiralty of the Toronto District, often declaimed against, and that is the unfairness of charging the legal profession with the collection of a certain portion of the taxes of the Province of Ontario. Why should they have to be out of pocket for a considerable time what they pay for stamps, and, not infrequently for all time, owing to the failure of clients to pay their bills? And why should they not be paid for their services as tax collectors? It is bad enough to impose this burden upon them; but it is entirely unfair and dishonest to compel them to do it for nothing.

Under the new tariff these stamps are a large item in bills of cost. For example, we have now to pay \$2 on the issue of a writ instead of \$1 as formerly; the fee on entering an appearance was 20c., it is now \$1. Other charges are also increased.

It may be true that the new tariff makes some changes which may possibly increase lawyers' fees, but so little, on the whole, as not to be worth mentioning. So that, in this regard, we are no better off than we were before, and have to collect more taxes. And here we may be permitted to call the attention of the judges who prepare the tariff to the fact that the present increased cost of living bears just as hardly on the legal profession as it does upon others.

The annual bill rendered by the Law Society for fees includes an item for the Ontario statutes, which has to be paid in addition to the annual fees, either through the Law Society or through a book-seller. This amount goes to swell the provincial surplus, and enables politicians to brag of what they are doing for the country. If the statutes were given free to the profession, as they are to Justices of the Peace, who, by the way, scarcely ever look at them, and most of whom could not understand them if they did, it would be a small solatium.