

LEGISLATIVE COUNCIL.

Monday, 4th February, 1935.

The Council met pursuant to adjournment, His Excellency the Officer Administering the Government, SIR CRAWFORD DOUGLAS-JONES, Kt., C.M.G., President, in the Chair.

PRESENT.

The Hon. the Colonial Secretary, Mr. P. W. King, (Acting).

The Hon. the Attorney-General, Mr. Hector Josephs, K.C., B.A., LL.M. (Cantab.), LL.B. (Lond.).

The Hon. T. T. Smellie, O.B.E. (Nominated Unofficial Member).

The Hon. F. Dias, O.B.E. (Nominated Unofficial Member).

Major the Hon. W. Bain Gray, M.A., Ph.D. (Edin.), B. Litt. (Oxon), Director of Education.

The Hon. J. S. Dash, B.S.A., Director of Agriculture.

The Hon. R. E. Brassington (Western Essequibo).

Major the Hon. J. C. Craig, D.S.O., M.E.I.C., Director of Public Works.

The Hon. E. F. McDavid, M.B.E., Colonial Treasurer (Acting).

The Hon. W. A. D'Andrade, Comptroller of Customs.

The Hon. J. Mullin, M.I.M.M., F.S.I., Commissioner of Lands and Mines.

The Hon. J. A. Henderson, M.B., Ch.B., B.Sc. (P.H.), (Edin.), D.T.M. & H. (Edin.), Surgeon-General.

The Hon. F. Birkitt, Postmaster-General.

The Hon. N. Cannon (Georgetown North).

The Hon. Percy C. Wight, O.B.E. (Georgetown Central).

The Hon. J. Gonsalves (Georgetown South).

The Hon. J. I. De Aguiar (Central Demerara).

The Hon. M. B. G. Austin (Nominated Unofficial Member).

The Hon. J. L. Wills (Demerara River).

The Hon. R. V. Evan Wong (Essequibo River).

MINUTES.

The minutes of the meeting of the Council held on the 31st January, as printed and circulated, were confirmed.

CRICKET NEWS.

Mr. BRASSINGTON: Before the Order of the Day is proceeded with I desire to ask Government whether any special arrangements have been made in regard to telegraphing the results of the cricket matches (with the M.C.C.) to the country districts. The country people have not the advantages either of seeing or getting news of the matches as expeditiously as the town people, and they very much appreciate any extra telegraphic privileges which can be extended to them of the progress of the games.

THE PRESIDENT: I will speak to the Postmaster-General on the subject.

THE COLONIAL SECRETARY (Mr. P. W. King): The Postmaster-General has on this occasion, as on the last, made ample arrangements for telephonic communication from the pavilion.

Mr. BIRKITT (Postmaster-General): Arrangements have already been made for the communication of cricket news at the lunch and tea intervals and at the close of play.

Mr. BRASSINGTON: I am sure it will be very much appreciated.

ORDER OF THE DAY.

GEORGETOWN TOWN COUNCIL BILL.

The Council resolved itself into Committee and resumed consideration of "A Bill to amend the Georgetown Town Council Ordinance, Chapter 86, with respect to

the disqualifications of Councillors and with respect to the payment and recovery of taxes."

THE ATTORNEY-GENERAL (Mr. Hector Josephs): Sir, when the Council adjourned we were dealing with clause 2 and the amendments which arise in respect of that clause. Notice has been given of the amendments and they are on the Order of the Day. The amendments which I move to clause 2 are that in the new paragraph (e) the word "or" be inserted before the letter "(e)" in the first line, and that the word "six" be substituted for the word "three" in the third line. There is also a new paragraph (f) to be added, which reads:—

"(f) has been adjudged bankrupt or insolvent unless the bankruptcy or insolvency is annulled or he is granted a discharge."

In the course of the debate it has emerged that there is a consensus of opinion that paragraph (f) should be added. I pointed out in reply to the debate that a disqualification such as this exists in all the Municipal Councils that I am aware of: in England in every Council or Borough under the Local Government Act and also in the Colonies. It is well that it should be added here and is in accord with the views expressed by hon. Members. I move the amendments.

Question put, and agreed to.

Clause 3—Payment of taxes.

THE ATTORNEY-GENERAL: With respect to the amendments to clause 3, those for which I am responsible are set out in the Order Paper, and they make a modification of the dates of payment so as to provide for this year. In subsequent years the position would be that the Town Council in making the report will fix the dates of payment. The effect will be that a person will have up to the 15th April this year to pay the first quarter and the other quarters are fixed automatically. In subsequent years the dates will be fixed by the Town Council not later than the 15th April and the subsequent quarters will also follow automatically as laid down in the clause. The Committee is familiar with the scheme. The point is that provision is made for quarterly payments of taxes and rates on the same dates. The result is that on each speci-

fied date the ratepayer will pay a quarter of his taxes and a quarter of his rates. I may just as well mention again that under this provision the Town Council will be in a position to vary the amounts to be received in respect of a quarter's taxes; that is to say, so long as the quarter's taxes are paid within the period prescribed the Council will have power to receive the amounts by such instalments as they think fit. I move the amendments:

In the new sub-section (2)—

- (a) in the 3rd line insert between the words "one-fourth" and "on" the following—
 "not later than the fifteenth day of April nineteen hundred and thirty-five, and in each succeeding year."
 (b) in the 7th, 9th, and 11th lines insert between the words "the" and "date" the following—
 "fifteenth day of April nineteen hundred and thirty-five, and in each succeeding year from the."

Mr. GONSALVES: It seems to me that at the moment there is some confusion as regards what the true position is.

THE CHAIRMAN: I put the question that clause 2 as amended be passed and it was agreed to.

Mr. GONSALVES: It is no fault of mine that my amendment is put in a separate Order. If my amendment is moved and carried—

THE CHAIRMAN: I did not know that the hon. Member was not here when clause 2 was put.

Mr. GONSALVES: I came in when it was being put.

THE CHAIRMAN: The position is that I have put clause 2. I will put it again so that there can be no question, but I want it to be clearly understood that if the clause as printed is voted for and carried the amendment falls to the ground. I put clause 2 as amended by the Attorney-General.

Mr. GONSALVES: I move that for clause 2 the amendment of which I have given notice be substituted:—

- "or
 (e) has not at the 31st December, 1935, and in each succeeding year paid town taxes or any rate levied under this Ordinance or under the Georgetown Sewerage and Water Ordinance for the said year and

payable in respect of his property named and described in the statement of qualification to be elected a Councillor required to be filed under this Ordinance; provided that a ratepayer's debt within the meaning of section 2 of the Georgetown Improvement Rates (Funding) Ordinance, 1932, shall not be included in the expression "rate" herein.

Add the following as a new paragraph—

(f) has not paid his rent for three months to the month of December in any year in respect of premises occupied by him and named and described in the statement of qualification filed under this Ordinance."

I submit that this amendment would cover what Government had in mind with regard to the responsibilities of Councillors. If there is to be any penalty on the Council with regard to qualification it would be sufficient if it is attached to the property. I am submitting also with regard to the period of time after which a Councillor shall be disqualified that if at the end of every year a Councillor is in arrears of taxes in respect of such property he should be disqualified by virtue of such neglect. I think the amendment is sufficient to meet the views of Government and of those Members who have spoken. Since our last meeting Government has received a communication from the Town Council endorsing my amendment of this clause. Sub-clause (f) is intended to meet the point raised by certain Members with regard to a Councillor sitting on a rental instead of a property qualification. How it is going to work is a matter on which I have very grave doubt. If Government is not satisfied with that amendment I shall not press it.

Mr. DE AGUIAR: I have already contributed my quota to the debate and I do not propose to add very much to-day. The hon. Member's amendment should meet Government's view. I cannot see any difference in the position of a Councillor and that of an ordinary ratepayer. It is rather hard that a Councillor who owns several properties should suffer disqualification because he has omitted to pay taxes on one. I can only repeat what has been said by others: this qualification does not exist in any other assembly. The point has been raised over and over again with respect to the qualification of a Village Councillor. It places a Councillor in a different position to an ordinary ratepayer.

THE ATTORNEY-GENERAL: A short

answer to the proposal contained in the amendment of the hon. Member for Georgetown South is that it is so worded as to lend itself easily to evasion of the purpose for which it is intended, and that in spite of the fact that the hon. Member for Central Demerara says he does not see the point. It would be futile to limit the disqualification to a long period—a whole year—in the case of property on which a Councillor has based his qualification. It is quite easy for a Town Councillor who might own several properties and may not be very anxious to pay the instalments of his taxes on the due date to put himself down under an occupancy qualification. The position would then be that there will not be any property qualification and he would not be disqualified because he set a bad example to the ratepayers. Further, it reduces the provision to very little effect if it is to be brought down to a single property. It would mean that a Town Councillor in the future might select a property of very little value, comparatively speaking, so far as liability for rates and taxes are concerned, and there might be such a person who might take the fullest opportunity of not paying his rates and taxes on the other properties. The point is an important one. We discussed it at length and I do not propose to go over the argument, which I submit has not been met by any specific answer. The amendment of the hon. Member really provides great facility for evading the particular point. I am glad that the hon. Member is not inclined to pursue (f) and I hope he will drop it. The intention is that the disqualification should be used as a means of letting the landlord get his rent where rent is payable. The payment of rates is very material and of public concern to all the ratepayers. There is a very grave distinction between the two, and it is easy to see the usefulness of one's disqualification and the impracticability of the other. Qualification is either a question of tenancy or of occupancy. In the case of tenancy there will be rent to be paid but there might very well be occupancy without rent being paid at all. Somebody might permit some one else to occupy premises without anything in the shape of rent. In that case the Councillor would be in the happy position of not being subject to any disqualification at all, except one of bankruptcy, because he will not be liable

in respect of rates so far as his qualification is concerned and he would not be liable for rent because he is only an occupant. I ask the Committee not to accept the amendments which have been put forward.

Mr. WIGHT: I should like to add a little to the contention of the hon. Member for Georgetown South. Government do not possess one quarter of the properties in the City, yet they have three nominees on the Town Council while there are nine elected members. Government therefore have a greater number proportionately than the ratepayers. One of these nominees possesses valuable property but the other possesses nothing. Why should the elected members of the Council stand on a different footing to them? I feel sure the Attorney-General will admit that we are entitled to a little better treatment. The question might seem with difficulties but those difficulties can be overcome, and I submit that the amendment serves the purpose Government desire. I am not pleading for myself, but it is not right that a man who owns 50 or 60 properties should be turned off the Council because he had not paid taxes on an undivided interest in one property. Government have representatives on the Town Council with no qualifications at all, except brains, yet the elected Councillors are being placed in a different position. The Attorney-General says there has been no specific answer, but any change as proposed by the hon. Member for Georgetown South would place Councillors in a better position. Every taxpayer has the right under the Ordinance to pay interest if it is not convenient to him to pay taxes two months after they become due, so the Council is placed in no worse position because a ratepayer could go on paying interest until the end of the year. I appeal to this Council to accept the amendment, which covers the situation, and I think every right minded person will agree with me that every ratepayer should be given until the end of the year to pay his taxes. Some people have to borrow money at interest of from 12 to 24 per cent. to pay taxes and they take advantage of the 6 per cent. interest to the Council because it is much less than interest on money outside.

I sat for hours one evening recently

with a chart of the City and a list of property owners and I am now in a position to make the statement, without fear of contradiction by anybody, that there are 2,476 properties of which 1,401 are divided in half-lots and a few in quarter-lots. Under the law now nobody can get title for less than a half-lot without the sanction of the Municipality. 1,401 of the 2,476 properties are divided and the owners are 1,533 persons. The burden of taxation is therefore being carried by less than 1,500 persons. Government own something like 15 or 20 properties and I can name people who own more than three. You may say that you want a better lot of Councillors. If there is a vacancy you cannot get a single person of any real standing in the community to come forward and contest a seat. With a population of 60,000 persons in Georgetown it is very difficult to get nine persons to assist in Municipal affairs. Another fact you must not forget is that these properties have cost their owners a lot of money, but today they are reduced in value by a reduction in the price of rents. Properties that brought in \$60 to \$70 per month in rent now bring in only \$45 while taxes have been doubled. Out of \$45 one has to pay \$25 for taxes, leaving \$20 for insurance and depreciation. I ask Your Excellency to let the amendment be put to the open vote, because I am sure that certain Members who would vote with Government as property owners will support the amendment.

Mr. CANNON: I desire to make my position quite clear in this matter. There is no doubt sewerage is at the bottom of this Bill. I am perfectly satisfied that is the case and I am going to refrain from supporting any amendment. Government have undertaken to attempt to ruin the people of the City, and, so far as I am concerned, I am going to let them do it without a murmur. I have said all I have to say on the subject and I shall content myself with voting against the Bill. Government must assume full responsibility for what they have undertaken and I am not going to suggest or assist in making any amendment. If Government consider that what they are doing is honest and just to the people of the City I am going to allow it.

Mr. WONG: If I am to be consistent

with the attitude I took up during the second reading of this Bill, I should not support the amendment moved by the hon. Member for Georgetown South for the reasons which I gave then. My view is that there should be no such section in the Bill. If we examine the amendment which is now being moved by the hon. Member, I think the House will agree with me that it is a device to achieve the end I have suggested, for the simple reason that if the amendment is passed no Councillor would in future use the property qualification. I am no lawyer and I am not aware of the exact wording of the Ordinance, but I am inclined to believe that a Councillor can own a house, live in it and use it as a rental qualification. That is what I suggest would happen if the amendment moved by the hon. Member is carried. But if Government is not prepared to withdraw the clause from the Bill then I am prepared to support the amendment. In criticising the amendment the Attorney-General has pointed out that the object of the Bill will be defeated if the amendment is accepted, and that object is to compel Councillors to pay up promptly. But are we not forgetting that a Councillor who owns a property is already being penalised in this Bill? He is penalised as an ordinary taxpayer in that if he fails to pay at the time prescribed his property is sold over his head. Why should Government seek to impose a double penalty not only on Councillors generally but on one class of Councillors, namely, the property-owning Councillors. I maintain it is unjust and unjustified.

Mr. WILLS: The hon. Member for Essequibo River has concisely expressed my views, save one phase, and I am in entire agreement with them. I may add that clause 2 is entirely unnecessary. As soon as the Bill was published for general information criticism was levelled at it, and Government in its wisdom thought fit to have a conference at which were pointed out certain hardships that would be imposed on the ratepayers if the Bill was passed. Government has not closed its ears to the representations of the ratepayers but has changed the Bill and brought forward another. In the first draft there was a clause which directly affected the ratepayers, namely, that if a ratepayer did not pay his taxes within a specific time he ceased to be a voter.

Government saw the hardship and withdrew that clause. I sincerely hope Government would also see the hardship that would be inflicted by this clause. It seems to me that a person who claims qualification as an occupier of premises would be under a disability as coming within the purview of this clause. The clause is all-embracing and will ruin the ratepayers. I have heard it suggested that it is the thin end of the wedge by Government to run the City by means of a Commission, because it would be extremely difficult to find men of substance. I feel that if this clause is allowed to become law the only type of persons who would be able to sit on the Council and voice Municipal matters would be those who do not hold any interest in landed property in this Colony. The amendment of the Attorney-General goes to the root of the property-owner seeking the honour of being a Councillor. If Government insists on it I can do no more than support the amendment of the hon. Member for Georgetown South. I gather from the Attorney-General's amendment that any ratepayer owning property will not be able to sit on the Council if he fails to pay his rates within six months, regardless of whether he sits by virtue of property owned by his wife, or by virtue of his being a tenant or an occupier. That is my interpretation of his amendment. The amendment of the hon. Member for Georgetown South is an attempt to restrict the qualification to a person holding property but being in default of payment of taxes in respect of one by virtue of which he holds his seat on the Council.

Mr. DIAS: I am inclined to take the same view as the hon. Member is taking, which is an endorsement of the view of the Attorney-General, that if the amendment proposed by him is carried it does not matter if a Councillor registers his qualification as being the occupant of the house he owns. He would still have to pay his taxes; the amendment has nothing to do with the registered qualification at all. Personally, I think the Attorney-General's amendment is the more valuable of the two, if only to prevent subterfuges. Let us assume that the hon. Member for Georgetown South gets his amendment carried. A man owning property may be elected a Councillor and not register under that qualification because the amendment

does not say that he must register under a property qualification. It is assumed that he is going to register under a property qualification, and then the amendment proceeds to say that if he does not pay his rates within a certain time he should lose his seat. But the Councillor may not register under that qualification at all and he would not be creating a breach of anything in respect of which he is not registered.

To introduce legislation of the kind proposed in the second part of the amendment would be to interfere with the rights of contracting parties. I can see a lot of difficulty if we adopt that suggestion. A man who has a genuine contract with his landlord that he should pay his rental every six months would not be entitled to sit as a Councillor. You might find that a man who has a perfectly *bona fide* contract for payment of his rent half-yearly or yearly cannot sit as a Councillor because he does not fall within the category of a monthly tenant who can be in arrears for three months.

Mr. GONSALVES : I am afraid I cannot agree with the hon. Member. It seems to me that he is in sympathy with the tenant for six months and not with the landlord who owns several properties. A tenant can owe rent for six months or any number of months but there is no sympathy with the landlord.

Mr. DIAS : I am afraid the hon. Member has missed the point altogether. The suggestion of my sympathising with the tenant and not with the landlord brings me back to the point made by the Attorney-General. Those are private contracts. If an individual makes a private contract he does not want sympathy; that is his own affair. In the same way you would be inflicting punishment on a tenant who has a perfectly good contract entered into long before the proposed amendments came into force, because he would be debarred on the ground that he does not fall within the category of a monthly tenant. One of the qualifications is ownership of property of a certain value; others are occupancy of a house or rental of a house. If I am elected a Councillor I am not asked what is my qualification, and I may send in my qualification as tenancy of a house the rental of which

is \$30 a month. While the hon. Member's intention is perfectly good the amendment will not have the effect he has in mind.

Mr. WIGHT : Let us take myself. I am the owner of a number of properties. All I have to do is to give one of my children a house to live in the rental value of which is \$30 a month. He is qualified to be elected and sit as a Councillor by virtue of the fact that he occupies a house of the rental value of \$30, but I as the owner of that house, the value of which is perhaps \$10,000, am disqualified because I am in default of payment of my taxes in respect of that or some other property. That is ridiculous. The hon. Member for Georgetown South never had any intention of pressing the other amendment, and I think it was out of mere sarcasm that it was suggested to show how stupid the whole thing is.

THE ATTORNEY-GENERAL : I might point out that the danger of transferring property or giving it to a son may be very much the same, or putting one into occupation may be attended with the same risk as endowment of property to a wife. Of course, if the person who is in occupation did not have to pay rates in respect of any other property he would be exempt from the disqualification; but there is a danger in these devices because they have a tendency to rebound and I doubt whether anybody will take advantage of them.

Mr. WONG : I have given expression to certain objections and have heard no reply to them. Are they not worthy of a reply? Whatever their worth they exist in my mind, and perhaps if Government's spokesman would endeavour to clear them up I may be disposed to change my mind.

THE CHAIRMAN : The position of the Town Councillors has been very ably put, but I have not heard anything on behalf of the ratepayers who elect these Councillors. I am quite satisfied that a very large number, or the majority, of the ratepayers would prefer to have people to look after their affairs who are above suspicion. The qualification of a Councillor has nothing to do with the question. The majority of the ratepayers want people who represent them and look after their affairs to be men who are free of all debt and able to carry out their duty without any personal consideration. That is the

whole point underlying this clause. I will proceed to put the hon. Member's amendment (e).

The Committee divided on the question and voted:

Ayes—Messrs. Wong, Wills, De Aguiar, Gonsalves, Wight and Brassington—6.

Noes—Messrs. Austin, Cannon, Birkitt, Dr. Henderson, Mullin, D'Andrade, McDavid, Major Craig, Professor Dash, Major Bain Gray, Dias, Smellie, the Attorney-General and the Colonial Secretary—14.

THE CHAIRMAN: I understand that the hon. Member withdraws (f).

Mr. GONSALVES: Yes, sir.

THE CHAIRMAN: I will now put the amendment of the Attorney-General as printed.

The Committee divided on the question and voted:

Ayes—Messrs. Austin, Birkitt, Dr. Henderson, Mullin, D'Andrade, McDavid, Major Craig, Professor Dash, Major Bain Gray, Dias, Smellie, the Attorney-General and the Colonial Secretary—13.

Noes—Messrs. Wong, Wills, De Aguiar, Gonsalves, Wight, Cannon and Brassington—7.

Mr. CANNON: I beg to call Your Excellency's attention to the fact that the Electives are unanimous against it.

Clause 3—Payment of taxes.

THE CHAIRMAN: The Attorney-General had already moved his amendments to clause 3 when we reverted to clause 2. The hon. Member for Georgetown South has an amendment on the Order Paper.

Mr. GONSALVES: I move the amendment:—

“(2) The tax shall be due and payable in each year in the instalments and on the dates following:—

One-half not later than the 16th February, 1935, and in each succeeding year on such date not later than the 16th February as the Council shall fix by notice in the *Gazette* and in one or more newspapers circulating in the City;
One-half not later than four months from

the 16th February, 1935, and in each succeeding year from the date fixed as aforesaid:

Provided however that any such moiety may be paid within the date herein prescribed at such times and in instalments not exceeding six in number of not less than five dollars each as may be convenient to the ratepayer.”

The dates suggested by the amendment are those now in vogue by the Town Council. I have given my reasons already why these dates should be adopted. There is no advantage in the dates suggested by the Attorney-General, because the ratepayer is getting no advantage by splitting up the payments of rates and taxes into quarterly instalments. If Government are in sympathy with the Town Council they ought not to introduce a provision that requires more staff and increased expenditure to carry out the amendment of the Attorney-General. It will mean four sets of receipts as against two at present. Government are in receipt of a communication from the Town Council requesting that these changes be made.

Mr. WIGHT: This proposal saves the Town Council from printing double receipt books as well as the time of the clerk and the public. It is wicked to oppose an amendment of this kind, which serves the purpose of Government and will not interfere in the least, because taxes and rates are exactly the same. There is nothing but sheer opposition if the amendment is not accepted.

THE ATTORNEY-GENERAL: It would not be right to be uncomplimentary to the Town Council, and it would be unfair to ascribe to them gross malignity in putting forward their amendment. Nobody in this Committee is going to believe that Members of the Government sit down and wickedly, like evilly disposed persons, concoct these things with the one object of stultifying or embarrassing the Town Council. The question is which is most expedient, and I think we can arrive at that without imputing motives one to the other. I cannot for the life of me see where the difficulty will arise in payments as proposed. It would be just as easy for the ratepayer to pay his 2½ per cent. at one time as to pay 2 per cent. in another way. It would be quite easy to put the two sums on one receipt, and if you give

people time so that they might pay \$10 in two instalments that can quite easily be done; it is being done now. The Council do not want statutory power for that and consequently it is omitted from the amendment proposed. I cannot see where difficulty will arise in the book-keeping or anywhere else. It is not going to throw any additional work on anybody and my amendment tends to simplification. The difficulty always is that when something new is proposed it is imagined that because it is new untold difficulties are going to be encountered. This idea has most frequently been proved to be entirely wrong, and I submit it is so in this case.

Mr. GONSALVES: I should like to ask the Colonial Treasurer if he is in favour of the method of collection proposed by the Attorney-General. I gather from the attitude of the Treasurer that he is not in favour of the views of the Attorney-General; if he is prepared to endorse them he would say so. When it comes to opposition, opposition has come from the other side. The collection of taxes has always been in two moieties. Since the introduction of the sewerage rate it has also been collected in two moieties and the Town Council has at no time expressed a desire that that procedure should be changed. The amendment of Government can therefore only be with some idea which is kept in the background, and that idea, I am suggesting, is based on sub-clause (2), which says that if a Councillor is in arrears for six months of any instalment it means whenever one-fourth of any instalment is due. I can see no other reason for insisting on the clause being carried as suggested by the Attorney-General.

THE ATTORNEY-GENERAL: On the invitation of the hon. Member for Western Essequibo I stated a few days ago the mode of collection of taxes in Jamaica. I would like to point out that there on a single tax receipt is a receipt for all sorts of licences, viz., spirits, motor cars, real property tax due to Government, also rates due to the Local Authority. Not only on a single receipt is the collection of various licences and duties but also rates and taxes due to different Authorities. That would probably remove the difficulty that is in some hon. Members'

minds and may not also discourage the hon. Colonial Treasurer.

Mr. WIGHT: If the Town Council had to collect \$12.63 the clerk would have to calculate interest. The receipt has to be written by the Accountant and he has to be careful to see that the amounts are put under the right heads, also that the interest is correct, and it is throwing increased work on the staff of the Municipality.

THE CHAIRMAN: I would like to remind hon. Members, especially those who are members of the Town Council, that at a meeting held some time ago it was definitely asked that arrangements might be made for rates and taxes to be paid in four instalments during the year. These dates have been very carefully considered from that point of view in consultation not only with members of the Government but also members representing the public and the ratepayers, and the information Government got was that these dates are considered the most convenient to most people. The question as to whether taxes and rates should be made payable at the same time is, I think, a matter purely for the Town Council to arrange. How it is paid I do not think Government is concerned with. The method put in the Bill is for convenience. I am quite satisfied from what I have heard that the dates are quite convenient to the ratepayers, and also will have the effect of enabling the Council to collect all the rates within the year, which is the essence of the whole Bill. I am afraid that any other amendment is an endeavour to avoid that, and that we must insist on the Town Council doing.

Mr. CANNON: The collection of sewerage rate is rotten to the core. Government is creating a state of chaos which should not be thrown at the door of the Town Council. It is going to be a serious matter, and I am sorry that Your Excellency will not be here to see it carried out, because I am sure you will be the first person to direct that an amending Bill be introduced.

Mr. WIGHT: I have no recollection of the meeting to which Your Excellency has referred. I can assure you that the ratepayers are not satisfied with Government's amendment, because they have

been to me on Saturday, Sunday and this morning and asked me to oppose it very strongly.

THE CHAIRMAN: I would just like to ask the hon. Member for Georgetown South whether he would be prepared to accept an amendment. There is something to be said in favour of providing for the payment of rates and taxes separately. If in this Bill we deal with the taxes and instead of one-fourth we put one-half and one-half six months after that date, then in the Rates Bill we can put one-half on the 15th June and the other half six months later. Only in that way you will divide up rates and taxes. If that would meet the difficulties of the Town Council let us do that.

Mr. GONSALVES: The result of that will be a drawn fight.

THE CHAIRMAN: Between us?

Mr. GONSALVES: Yes.

THE CHAIRMAN: Well, why not?

Mr. GONSALVES: I cannot see any difference in what I suggest. My suggestion is exactly the same thing.

THE CHAIRMAN: Except that it means the Town Council does not collect the rates for that year, which is the essential point of Government.

Mr. GONSALVES: The disadvantage is that we are going to have two separate moieties paid on a particular date.

THE CHAIRMAN: No, no. Taxes should be collected one-half on a date not later than 15th April and the other half six months later; and in the Rates Bill rates shall be due and payable one-half not later than the 15th June and the other half six months later. The Colonial Treasurer has just pointed out to me that it would be better to make the earlier dates those for the payment of rates as interest payable to Government is due then. We can put the rates as payable one-half on the 15th April and the other half six months afterwards, and the first moiety of the taxes on the 15th June.

Mr. GONSALVES: The only trouble about that is that the financial obligations of the Town Council have to be carried

out, and if we have to wait until June there may be difficulty in carrying them out, especially as Government has refused to give us an overdraft. My proposal is that the first moiety of the taxes should be collected in April and the second moiety six months after. If we do not have the taxes collected then we would not have funds to carry on.

THE CHAIRMAN: I think we must accept the hon. Member's dates, but I suggest that he should delete the proviso. I am anxious to meet the convenience of the Town Council, provided that the principle, that the rates are collected within the year, is not violated in any way. The question then is that the amendment on page 2 of the Order Paper be substituted, without the proviso, for sub-clause (2) of clause 3 of the Bill.

Question put, and agreed to.

Clause 4—Mode of recovering tax.

THE ATTORNEY-GENERAL: I move that this clause be re-numbered 4 (1) and that the following be added as sub-clause (2):—

(2) The repeal of section one hundred and thirty-four of the Principal Ordinance shall not affect the operation of the section in respect of any tax or instalment thereof which became due and payable prior to the first day of January, nineteen hundred and thirty-five, and such tax or instalment shall be collected and payment enforced as if this Ordinance had not passed.

I think the effect of that is clear. It is that taxes due to the 31st December, or prior to the 1st January this year, will be collected under the old statutory provisions, while the new section 134 will apply only to taxes due from the beginning of this year.

THE CHAIRMAN: Having met the hon. Member in respect of the date, I take it that he will not propose his further amendment, viz.:

4. Section one hundred and thirty-four of the Principal Ordinance is hereby repealed and the following is substituted therefor—

134. Where default is made in the payment of the moiety of any tax or portion thereof the Town Clerk may, and if default has continued for more than nine months, shall proceed for recovery of the said moiety or portion thereof, as the case may be, together with interest, if any, by parate execution.

Mr. GONSALVES: I will not press

the amendment, but I ask Government to make the time for default, before proceedings are taken for recovery of the tax, six instead of three months.

MR. DE AGUIAR: I move that the time be extended from three to six months. It would be a compromise between Government's proposal of three months and nine months as suggested by the hon. Member's amendment. Government might be willing to accept that view. The only reason for this suggestion is the fact that it is a very serious clause, the Town Clerk being empowered to levy on the property of a ratepayer if he fails to pay an instalment of his taxes three months after the date when they become due. We are all quite willing that Government should assist the Town Council to collect the taxes but three months seem to me to be a very short time. Let us assume that the second instalment will not be paid until March of the following year, would that not be an improvement in the finances of the Town Council? We were told that in some cases rates and taxes have not been paid for 1933. The effect of my amendment is that the Town Council will be bound to collect the taxes within three months of the following year.

MR. WILLS: I am sure Government will accept the amendment. This Bill is to assist the Town Council to collect rates and taxes. I have heard that it is the ratepayers' desire and that pressure has been brought to bear on Government by certain companies or men whose reputation, like Caesar's wife, is above suspicion. It seems to me that the ratepayers have suddenly transferred their rights from their duly constituted representatives and have reposed them in Government. I do not know if the ratepayers have approached Government and told them they are in a position to pay rates and taxes within the year. The period of six months would meet the ratepayers and be consistent with Government's admission that people in the Colony are unable to meet their obligation on account of scarcity of work. I do not think three months in the following year would be undue time to enforce collection of rates.

MR. CANNON: I am going to help Government to assist the Town Council to collect the rates by moving that the rates

be collectable one month after they become due

THE ATTORNEY-GENERAL: I am afraid that references to Caesar are not going to help us. I would like to point out that it would be legislation of a very novel kind if we were specifically to provide for the collection of a substantial part of the rates due in one year in the following year. That is what it amounts to. No Member of the Council in this Committee can point out any precedent for any such legislation. It does not exist now in regard to the Town Council. The amendment would specifically preclude the Town Clerk from collecting a substantial part of the rates for the year and throwing on him the onus of collecting it in the following year. I can quite conceive that difficulties might arise to people being able to pay in time and indulgencies given them, but that is entirely different from compulsory payment of rates. Again, it would mean that the time when payment of the rates is enforceable will correspond with the time when taxes for the following year will be collectable. It would be a dangerous form of legislation, and one which would not be justified, to specifically provide that payment for one year cannot be enforced until the subsequent year.

MR. WONG: I would like to join in the appeal for six months on behalf of the taxpayer. You have given the Councillor six months; give the ratepayer the same six months.

MR. WIGHT: I also join in the appeal for six months.

THE CHAIRMAN: We will take the adjournment and consider the amendment.

MR. DE AGUIAR: During the adjournment I had an opportunity to look into the question under discussion, and I find that the collection of taxes would not in any way be interfered with. The Town Council will have to levy the second half not later than four months from the 16th February. That would take the time up to the 16th June, and if the Council agrees that execution should not be taken until six months after that date it would take us to the 16th December, in which case there would hardly be much to be carried over to the following year.

THE ATTORNEY-GENERAL: It will be observed that in the original clause 3 rates and taxes were to be paid in four instalments. To that an amendment by the hon. Member for Georgetown South has been accepted because in the Bill in connection with the Georgetown Sewerage and Water Works provision will be made that rates are to be collected the first half not later than the 16th April and the second half not later than five months in 1935, and in each succeeding year not less than five months as fixed by the Council. Five months will mean September and if six months are given you will not be able to enforce payment of the second instalment until the following year. That is the point.

Mr. GONSALVES: The Attorney-General's contention is that Government do not want any year's collection to go over the end of the year. In the Bill as drafted quarterly instalments were contemplated, the last payable in eight months from the date fixed by the Council, which would carry the collection until the 15th March of the following year before the Town Clerk can proceed for the recovery of the arrears. I have given way to six months instead of nine and my amendment takes the question no further than that.

THE CHAIRMAN: I don't think there is anything more to be said and I will proceed to put the amendment of the hon. Member for Central Demerara that the word "six" be substituted for the word "three" in the third line.

The Committee divided on the question and voted:—

Ayes—Messrs. De Aguiar, Gonsalves, Wight and Brassington—4.

Noes—Messrs. Cannon, Birkitt, Dr. Henderson, Mullin, D'Andrade, McDavid, Major Craig, Professor Dash, Major Bain Gray, Dias, Smellie, the Attorney-General and the Colonial Secretary—13.

The Committee divided on the amendment of the Attorney-General and voted:—

Ayes—Messrs. Gonsalves, Wight, Cannon and Brassington—4.

Noes—Messrs. Birkitt, Dr. Henderson, Mullin, D'Andrade, McDavid, Major Craig, Professor Dash, Major Bain Gray, Dias,

Smellie, the Attorney-General and the Colonial Secretary—12.

Did not vote—Mr. De Aguiar—1.

Clause 5—Amendment of section 212 (1) and (2) of Cap. 86.

THE ATTORNEY-GENERAL: I move that clause 5 be omitted from the Bill in view of the reasons already given, viz., the assurance to be given by the Town Council with respect to the new basis of assessment. This clause will be re-inserted as soon as that assurance is given.

Mr. GONSALVES: I have said enough with regard to this Bill and I will say nothing more.

Mr. CANNON: Personally, I should like to be given an opportunity to record my vote that the clause should remain.

Mr. WIGHT: This clause relates to the Town Council's overdraft. Is Government not allowing the Council to overdraw?

THE CHAIRMAN: This clause will be introduced in another Bill when the Council gives the assurance.

Mr. WIGHT: Doesn't that show that Government has no confidence in the Council? The assurance has been given Government in a letter from the Council on Saturday that a Committee has been appointed to deal with the question and that if no decision is arrived at within two months they will ask for an extension of time. Would Government take that assurance?

THE CHAIRMAN: I think the hon. Member is missing the point. Government has to be satisfied that the arrangement of the Town Council is going to be a satisfactory one. If Government is not satisfied then an expert will have to be called in.

Mr. WIGHT: I take it that the Secretary of State's view is that if we cannot arrive at a decision we shall get an expert. We have told Government that we are making an effort to do so. I look upon the withdrawal of this clause as depicting exceedingly bad taste on the part of Government. It simply embarrasses the Council as

regards its financial working and Government must appreciate that we are working with a larger debt on our shoulders. Government does not appreciate that position.

The Committee divided on the amendment for the deletion of the clause and voted:

Ayes—Messrs. Birkitt, Dr. Henderson, Mullin, D'Andrade, McDavid, Major Craig, Professor Dash, Major Bain Gray, Dias, Smellie, the Attorney-General and the Colonial Secretary—12.

Noes—Messrs. De Aguiar, Gonsalves, Wight, Cannon and Brassington—5.

Clause 2—Disqualification of Councillors.

THE ATTORNEY-GENERAL: I ask leave to revert to clause 2 in order to strike out paragraph (f) which was inserted this morning. It is the paragraph which refers to adjudication of bankruptcy. It was suggested in Council and is something like those amendments which one makes in a hurry without making full scrutiny of the law and fully considering the matter. The matter is already dealt with in Chapter 88 of the Town Council Ordinance, which provides that a Councillor's seat shall become vacant if, amongst other grounds, he is adjudged a bankrupt. That being already in the statute there is no necessity to put it in this Bill, and I therefore ask that the paragraph be struck out.

MR. GONSALVES: I think we would make it doubly sure by passing it (Laughter).

Question put, and agreed to.

The Council resumed.

Notice was given that at the next meeting of the Council it would be moved that the Bill be read the third time (*The Attorney-General*).

GEORGETOWN SEWERAGE AND WATER BILL.

THE ATTORNEY-GENERAL: I move the second reading of "A Bill to amend the Georgetown Sewerage and Water Ordinance, Chapter 96, with respect to the payment and recovery of the rate under section twenty-two." The proposal in this Bill is consequential on the Bill

which has just passed through Committee. The object of it is with respect to the payment and enforcement of rates under the Georgetown Sewerage and Water Ordinance. It provides a new subsection (3) to section 22, and to that I understand an amendment is going to be moved in Committee.

Professor DASH seconded.

Question put, and agreed to.

Bill read the second time.

The Council resolved itself into Committee to consider the Bill clause by clause.

Clause 2—Amendment to section 22 (3) of Chapter 96.

THE ATTORNEY-GENERAL: I move that in place of sub-clause (3) a new sub-clause be substituted:—

(3) Every rate as aforesaid shall be a charge upon the premises whereon the rate is levied and shall be payable in each year in the instalments and on the dates following—

One-half not later than the sixteenth day of April, nineteen hundred and thirty-five, and in each succeeding year on such date not later than the sixteenth day of April as the Council shall fix by notice in the *Gazette* and in one or more newspapers circulating in the City;

One-half not later than five months from the sixteenth day of April, nineteen hundred and thirty-five, and in each succeeding year from the date fixed as aforesaid;

Every rate or moiety thereof shall be recovered by the Town Clerk in the same way as town taxes under the Georgetown Town Council Ordinance.

In default of payment thereof in the manner and at the times fixed as aforesaid the Town Clerk shall proceed to recover the amount in the same way as town taxes under the Georgetown Town Council Ordinance.

In this sub-section "rate" does not include a ratepayer's debt within the meaning of section two of the Georgetown Improvement Rates (Funding) Ordinance, 1932.

That, sir, I believe, is acceptable to the Town Council. The draft was furnished to the hon. Member for Georgetown South, to whom it is also acceptable, and but for his absence now he would have moved it.

Question put, and agreed to.

The Council resumed.

Notice was given that at the next meeting of the Council it would be moved that the Bill be read the third time. (*The Attorney-General*).

The Council adjourned until Thursday, 7th February, at 9 o'clock.