

The Commercial

A Journal of Commerce, Industry and Finance,
specially devoted to the interests of Western
Canada, including that portion of Ontario
west of Lake Superior, the provinces
of Manitoba and British Columbia
and the Territories.

Eleventh Year of Publication
ISSUED EVERY MONDAY

SUBSCRIPTION, \$2.00 PER ANNUM (in advance.)

ADVERTISING RATES MADE KNOWN ON
APPLICATION.

Fine Book and Job Printing Departments.

Office, 186 James St., East.

JAMES R. STEEN,
Publisher.

The Commercial certainly enjoys a very much larger circulation among the business community of the country between Lake Superior and the Pacific Coast, than any other paper in Canada, daily or weekly. By a thorough system of personal solicitation, carried out annually, this journal has been placed upon the desks of the great majority of business men in the vast district designated above, and including northwest Ontario, the provinces of Manitoba and British Columbia, and the territories of Assiniboia, Alberta and Saskatchewan. The Commercial also reaches the leading wholesale, commission, manufacturing and financial houses of Eastern Canada.

WINNIPEG, FEBRUARY 27, 1893.

Winnipeg Civic Taxation.

H. W. Howell, Q. C., who has been employed by the legislative committee of the city council to prepare draft of proposed legislation in the matter of civic taxation, has presented his report. At a recent meeting of aldermen Mr. Howell read the draft of the proposed legislation which he had prepared for the committee, and gave explanations of the successive points. He stated that he had made several different drafts and torn them up. In the one submitted he had departed from the details of the scheme placed in his hands by the committee, finding it necessary to re-model the system, owing to the differences between the law here and that in Montreal. He provided that all buildings which might be removed from the real estate should be taxed with the real estate. He also declared street railway tracks, poles, wires and other appliances about the streets to be real estate. He proposed that occupants of premises, lawyers, bankers, ticket agents, telegraph agents, insurance inspectors, and persons of a long list of other trades, arts and professions, should be assessed by way of capitalization of the rental value of their premises, the taxation to be equal to ten per cent of the rental value. The rental value was simply multiplied by five to capitalize it. Then two per cent on the general rate would be charged on the capitalized amount. As the rental value taxation would be too high in the case of some premises on Main street, and too low in the case of some wholesale houses away from Main street, it was proposed to assess the square feet of floor surface wherever the fixed limits were exceeded. These proposed limits are 30 cents and 75 cents per square foot. When the rental value is less than the product of the floor space multiplied by 30 cents per square foot, the tax will be paid on the latter; and when the floor space is small and the product of the number of square feet multiplied by the maximum, 75 cents per foot, is less than the rental value, the tax will be on the latter. Warehouses are to be assessed en-

tirely upon a rental basis. Every licensed hotel is to be assessed \$3.75 per square foot of bar, billiard and drinking rooms, measured between the outside walls. Public hall, theatres, places of society meetings, etc., will be licensed. Property of street railway, electric light and similar companies, is to be assessed in gross amount; that of every gas or gas and electric light company at \$60,000; that of every electric light company at \$40,000; of a telephone company, \$30,000; of a waterworks company, \$150,000; of a street railway company, \$40,000. These values are based upon an estimated population in the neighborhood of 30,000; for every increase of 5,000 over this number fifteen per cent is to be added to the assessment. It is proposed in the case of offices having only furniture, to give the city power to seize and sell for taxes any property found in them, no matter who may be the owner, as may now be done by landlords for payment of rent.

The document was read clause by clause and adopted with some minor changes, one of these being to place auctioneers on a straight rental basis, also manufacturers.

Taxation in Winnipeg.

It is now stated that it will be impossible to bring the question of revising the system of taxation in Winnipeg before the legislature this session. At a special meeting of the legislative committee, city solicitor Campbell stated that it would be impossible to make all the necessary changes in time for the present legislature, and that the matter would have to lay over until the next session of the house. The report of the committee will come up at the regular meeting of the council on Monday night next week.

Brandon Board of Trade.

On Tuesday night the annual meeting of the Brandon Board of Trade was held in the board rooms.

The meeting had been adjourned from the 16th inst. Among those present were: A. Whyte, J. R. Strome, Geo. Wood, J. R. Malby, W. Cowan, S. A. Bedford, C. Cliff, Thomas Lee, P. L. Mitchell, T. B. McKenzie, Jasou Birchell, E. L. Christie, W. L. Parish, William Johnston, Charles Adams, K. Campbell, J. C. Sinclair, P. E. Durst, J. F. Howard, A. F. Sutherland, and Robert Hall.

The greatest harmony prevailed throughout the varied discussions and it is within bounds to say that if the interest manifested last night continues the board of trade will do much to advance the interests of Brandon during the current year.

The following officers were unanimously elected: President, P. E. Durst; vice president, Charles Adams; councillors, William Johnston, W. Cowan, G. R. Coldwell, J. R. Strome, C. A. Moor, E. S. Phillips, W. L. Parish, E. L. Christie, J. R. Malby, P. Mitchell, K. Campbell, S. Smyth.

Bluestone for Smut.

At a recent meeting of the Brandon farmers' institute, the subject of smut in wheat was introduced by the president. Mr. Gregg, of Winnipeg, was the first called on for a paper. He went into a thorough description of what smut consisted of. Stinking smut was what gave the farmers the most trouble with their grain. A single spore of smut attached to a grain of wheat when sown will feed on the plant food. Smut was not the outcome of diseased plants. Smut plants had their organ of reproduction as have other plants. Seed wheat no matter how clearly grown may become contaminated by passing through a threshing machine that had been recently used in threshing diseased grain. As a prevention of having wheat injured by smut the reader recommended the use of bluestone. One year's treatment may not do away with smut

entirely but a continuous use of the treatment would soon put a stop to it.

A paper on smut from Mr. Bedford came next, in whose absence it was read by Mr. Gregg. The paper dwelt largely on the prevention of smut and the experiments made on the farm. It advocated the use of bluestone no matter how clean the seed wheat may appear.

The president gave his experience in using and not using bluestone for the past ten years. He advocated the use of bluestone.

John E. Smith gave his experience, and he recommended using bluestone.

Mr. Dillworth said he had been in the country thirteen years. He commenced bluestoning ten years ago and has not had any smut since.

Robt. Darrach gave some practical remarks on the use of bluestone, and he strongly urged its use.

Winnipeg Industrial.

The Winnipeg Industrial Exhibition Association have fixed the date for the annual exhibition this year from July 17th to 22nd inclusive.

How Cod Liver Oil is Made.

The process of manufacturing cod liver oil at Portugal Cove, Newfoundland, is as follows: It requires as a rule 21.2 gallons of liver to produce a gallon of oil. The livers are first carefully washed, and must then be "cooked" at once. For this process they are first put into a large tin boiler, which is plunged into a large iron boiler filled with hot water, the water not being allowed to touch the livers, which are thus gently steamed till a quantity of oil is floating on the surface. This is dipped out and filtered through bags of moleskin. The last filtration leaves the oil perfectly transparent, and without any unpleasant taste or smell. The oil is exported in 60 gallon casks.

Silver.

The silver market has been without feature, prices showing an advance in London, while the New York quotations, after rising, receded on the absence of foreign demand, and then regained the loss. There were no developments calculated to affect the position of the market. On the New York Stock Exchange trading in silver bullion certificates has practically ceased, there having been no recorded transactions in the certificates during the week. Silver prices, Feb. 17—London bars, 38½d; New York bars, 84½c.

The stock of Newton & Co. general store Moosomin, has been sold out at 49½ cents on the dollar.

At the East End abattoir at Montreal on February 17 there were about 350 head of cattle, 50 calves and 50 sheep offered. The quality of the cattle was better than it has been for several weeks, and while trade was slow owing to the Lenten season, some sales were made as high as 4½c. The average price for fair to good cattle was 3½ to 4c. Sheep and lambs sold at 3½ to 4½c.

A Detroit dispatch says: About eighteen months ago Collector Hopkins was ordered to collect duty on a consignment of fish entered here by the Manitoba Fish company, on the alleged ground that the fish had been caught in Canadian waters in nets belonging to Canadians. The duty collected amounted to about \$900. It was paid under protest, the company claiming that the fish had been caught in nets belonging to American citizens, and as such were duty free. Since then the company has been granted a rehearing, when it established the claim made. Collector Hudkins has received a letter from the secretary of the treasury to the effect that within a short time he would be given notice to refund the amount irregularly collected from the Manitoba Fish company.