

# CANADIAN Journal of Fabrics

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## Canadian Journal of Fabrics

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### THE CANADIAN TEXTILE DIRECTORY

A Handbook of all the Cotton, Woolen and other Textile manufactures of Canada, with lists of manufacturers agents and the wholesale and retail dry goods and kindred trades of the Dominion, to which is appended a vast amount of valuable statistics relating to these trades Fourth edition now in hand

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### CONTENTS OF THIS NUMBER :

PAGE	PAGE		
Among the Mills .....	116	Mercerizing Without Special Plant	110
Honus Hunters, On the .....	98	Moquettes, Machine made Axminsters	101
Carbon Dioxide in Humidifying	106	Oriental Carpets	115
Commercial Bribery .....	95	Record, The, Still Holds	106
Cop Dyeing .....	99	Log Dyeing	115
Cotton Fabrics, Rendering Water proof .....	112	Soap and Soap Preparations	102
Cotton in Wooden Vats or Iron Vats	114	Silk Association of America, The	108
sels, The Dyeing of loose	114	Styles, Coming	105
Chemicals and Flycuffs	113	Taxation, Montreal's	97
Decadence of Hand-loom Weaving in the Silk Trade	109	Textile Designs	100
Diamine Colors on Satin, Silk and Cotton	111	Textile Centres, Foreign	103
Fabric Items .....	117	Textile Industr. Art and	113
Felting .....	101	Velvet Dyers Combine, The British	99
Flax Spinning .....	98	Viscose	111
Khaki .....	115	Wool Market, The	115
Literary Notes .....	114	" Sales, The London	98
London Fur Sales	118	" Chroming	106
Mercerizing, The Present and Future of	100	" Press, A	114
		Woolen Co. The New	108
		Yarn Economies	113

### MONTREAL'S TAXATION.

The ratepayers of Montreal find the present taxation of the city none too easy to be borne, and are constantly threatened with increases. The majority of the electors in the city do not feel a serious responsibility in the matter of the city's finances, being chiefly tenants or holders of small properties which bear a very low valuation. They do not therefore check the extravagance and recklessness of the city council, which are flagrant. The only recourse of the more economical portion of the people

is to the Legislature at Quebec, many of whose members are not prepared to deal with questions of the magnitude which Montreal's money affairs assume. There has therefore existed hitherto a free expenditure of money, a large part of which never reached the objects for which it was voted, and a constantly growing civic debt for whose payment no means exist if the city is to be maintained in a habitable condition. The city council is constantly looking for fresh subjects for taxation because the limit of the borrowing power has been already reached on the present assessment. At the last session of the Quebec Legislature the city charter was revised and all machinery was expressly made taxable. This has raised a storm among the owners of plants in Montreal, meetings have been held and most vigorous protests made. Some of the leading manufacturers have spoken very plainly on the subject of their removal to more advantageous locations if the tax is imposed. Those who had the charter amendment in charge explain that the city has always had power to tax machinery under the head of "immovables," and the present clause was framed so as to make taxable the wires, rails, etc., of the electric companies which are at present exempt as not being attached to the property of the assessed.

Montreal's debt is twenty seven millions of dollars. It is made up of \$28,744,401 of consolidated debt and the following items \$1,146,558 of temporary bonds authorized by statute 60 and 61 Victoria, Bank of Montreal advances, \$1,112,000, Harbor balance (of a million dollars), \$652,106, and sundry other floating debts (less cash on hand or unexpended balances of revenue), \$811,695. These items constitute the exact sum of \$27,000,000.

While this explanation shows that the city council has no present intention of placing a tax on manufacturing plants, yet the existence of the clause is a constant menace to the manufacturers at present within the city limits, and a deterrent to others establishing themselves there. It will build up the small towns surrounding the city, and will be an incentive to those bonus offering towns like Sherbrooke, Que., or Belleville, Ont., to grant inducements to secure the taxed industries. A manufacturer who is heavily taxed on his machinery to raise funds for street paving which is not put down (that is the method in Montreal) is apt to look longingly to towns where there are no taxes on machinery and a large cash bonus is available for buying new plant