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Published Monthly in the Interests of Every Department of the Municipal Institutions of Ontario

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ST. THOMAS, ONTARIO, JUNE 1, 1904.

We are in receipt of a number of questions from anonymous correspondents. We again draw attention to the fact, that we must decline to answer any question that is not accompanied by the name of the sender.

One result of the investigation of election irregularities in Toronto is a suggestion that poll clerks should be appointed by the council the same as deputy-returning officers.

A feature of the recent municipal elections in Milwaukee was the use of patent voting machines, and all reports agree that they are a distinct success. Only one got out of order and it was quickly repaired. The voting was without confusion, the average time consumed being less than a minute. The polls closed at 7 o'clock, the first returns were made seven minutes later and the general results were known throughout the city before eight.

The agitation for tax reform has resulted in the adoption of the most modern ideas in reference to municipal taxation. The legislature did its best in disposing of a complicated question. The administration of the law may reveal defects in some minor details, these can be considered as they arise.

The more important new features are: (1) The business assessment. (2) The reduction of income exemption in the case of those who are not householders, and (3) the introduction of specific values for telegraph and telephone companies in townships, and an assessment based on gross receipts in urban municipalities and police villages.

The taxation of railways will be considered by a commission consisting of H. J. Pettypiece, M. P. P., Judge Bell, of Chatham, and Prof. Shortt, of Queen's University. They will visit a number of the States of the Union and make particular inquiry into local railway rates and taxation.

COMPETITION FOR THE LOCATION OF MANUFACTURING INDUSTRIES.

The value of manufacturing industries to the business of a municipality has induced sharp competition between cities for their location. This has led to the creation of organizations to promise local encouragement to secure new factories. Naturally those cities most deficient in real advantages, are most profuse in their offer of artificial inducements. All sagacious business men know that such inducements are not of an enduring nature, and cannot fill the place of the fundamental requirements for economical manufacturing and distribution.

Offers of free sites and bonuses prevailed for a time and created something akin to a fever among manufacturers for moving to new localities. This came near creating a class of tramp manufacturers who sought to make money out of bonuses when they could not make it out of their business. A business that is not prosperous is not a desirable acquisition for any city. Free sites and bonuses have lost their power to divert solid, wellmanaged enterprises away from locations offering natural advantages and permanently developed facilities. In the close competition of to-day, economic production and distribution are the winning conditions for the manufacturer and the location offering them.—Public Policy.

The Assessment Law of Ontario is worthy of attention wherever an equitable system of municipal taxation is desired.

An interesting school case was disposed of in Port Hope recently, when two trustees of school section No. 9, of the Township of Hope, were fined twenty dollars and costs for neglecting to have the school house. cleaned and kept in proper repair and for failing to furnish the premises with a suitable supply of water. - [Ex.

Mr. M. A. Ball has been appointed clerk of the township of Louth, to succeed Mr. Clark Snure.

The council of the township of Essa, at a recent meeting, passed a by-law, commuting statute labor at the rate of sixty cents per day.

Mr. J. H. Burgar has been appointed Police Magistrate for the Town of Welland to succeed the late Mr. E. R Hellems.

In the recent case of Sellars v. The Village of Dutton, a point of considerable interest to township councils and local boards of health was decided by the Ontario Court of Appeal. The plaintiff brought an action against the village council and the local board of health to recover damages for injuries sustained by him by being quarantined in a tent after supposed exposure to smallpox. The Judge at the trial dismissed the action on the ground that an action for tort was not maintainable against a local board of health, and that the municipal corporation was not liable. The Court of Appeal dismissed the appeal and confirmed the judgment of the trial Judge.