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BONDS BOUGHT FROM:**MUNICIPALITIES****A. P. LESPERANCE, Manager**City and District Savings Bank
MONTREAL**Road-making Machinery for Sale**The City of Enderby, B. C. offers for
sale twelve-ton Waterous Steam Road
Roller, with Rock Crusher, elevator,
screen and belt. Purchased in 1911
from Waterous Engine Co. Used
about two months only, and now in
first-class condition, good as new.
Price, \$4,000.00 cash.**Apply—CITY CLERK, ENDERBY, B. C.****PRACTICAL ASSESSING.**

The work of the Assessor is the most difficult one in the whole round of municipal activities, and therefore any new idea to make it light and successful is very valuable.

For, after all, the valuation of property is very largely a matter of opinion, as is proved when an assessment case is tried by a Court.

The average proprietor has very different ideas as to the actual value of his property when he discusses the assessment, and when he is talking to a possible purchaser. "It is nought, it is nought," when he talks to the Assessor; but when he tries to show its real value to the man who is nibbling as to buying it, his ideas of figures are very different.

Accordingly, the lot of the Assessor, "is not a happy one," for he has to please his Council by putting high valuations on all the property, except that owned by the members of the Council; and is the proper object of criticism of all the proprietors.

One Assessor has shown a very interesting plan which he has adopted, and which, he claims, saves him a great deal of work, while it so simplifies the roll that it makes for efficiency.

Mr. Eugene St. Jean, City Assessor of Hull, P.Q., uses a loose leaf book, and on each page has a space for a simple plan of the lot, which any house or building that may be on it. This plan shows the street or streets, and how the building is situated with regard to the street line.

Then, in separate sections, he writes such information about the property that seems essential to be tabulated. Thus the kind of house; the number of stories; the material used in construction; the number of rooms; and similar details, are all written down. Then the valuation of land and buildings is put in, as well as other information which Mr. St. Jean prefers to have, even the amount of insurance carried being taken down.

On the back of the page is the information for the census, full particulars of the inmates being recorded.

This tabulated information is thus easily at the disposal of anyone who wishes to look up their own, or their neighbors' property; while it simplifies the comparison of one with another.

The assessment of the City of Hull has one feature that is not common, if it is not unique.

Quite a large number of lots, some five thousand or thereabouts, are let on short terms to people who build houses on them. The landlord is merely holding his land for a rise. But meantime, he lets the site to some one for five or ten years, the conditions being that if the landlord does not offer a price for the house which the owner thinks reasonable, the house may be removed from the lot at the termination of the lease.

Of course, this is something after the English system of "ground rents," some examples of which can be found in Montreal. But under the English system, the lease is usually for 99 years, or for a long term, and all the buildings and improvements made by the tenants automatically become the property of the landlord when the lease falls in.

It may be interesting to add that since Mr. St. Jean was appointed, the total valuation of Hull has been doubled. This is due largely to a systematic attempt to secure a true valuation of all the property. Formerly, land on the business streets was valued at the same price as land on the outskirts of the city. The change to equal valuation provoked some criticism, of course; but now that the citizens see that the values are properly and fairly estimated, it is all right.

Far too many places allow their assessors to swear falsely when they take an oath to give a true market value. And yet it is to the interest of both municipality and individual proprietor to have a true market value on all the property in the place—HARRY BRAGG.

EX M.P. BECOMES INDUSTRIAL COMMISSIONER.

The City Council of Welland has appointed Mr. W. H. German, ex-M.P. for the city as Industrial Commissioner at a salary of \$5,000