tion. They do not therefore check the extravagance and recklessness of the city council, which are flagrant. The only recourse of the more economical portion or 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 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.

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.

AN ALIEN ENGINEER.

St. Mary's, Ont., had been discussing waterworks systems for two years, but little progress had been made until early last month. Committees of the town council and board of trade had collected some information from other towns, and a public meeting had been held at which some of these had been read. A civil engineer from the United States who happened to be passing through (it is reported in the local papers) stopped off for a few hours, drove round the town with the chief officials and was instructed to prepare plans of a water supply system for the town. The engineer in question is of unquestioned ability, and has constructed some very large works in the United States with a great deal of success, but it would seem almost unfair to Canadians that an alien engineer should be employed upon the mere offer of his services without considering the claims of the many successful members of the profession who have done good work in Canada and depend upon Canadians for the substantial recognition of that work which will enable them to remain in Canada and follow their chosen profession.

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The Index for Vol. 6, The Canadian Engineer, is now in course of preparation, and will be mailed to subscribers on application.

ENGINEERING WORKS UNDER GOVERNMENT INSPECTION.

There is a well-grounded prejudice in Canada in favor of the freedom of municipalities in the carrying on of local affairs. We have been accustomed to count our municipal freedom as one of the choicest growths of the freer air of the American continent, and to complain strongly against anything tending to strengthen the central Government at the expense of the outlying centres of authority. But in spite of preconceived notions we must admit that "they do some things better" in Great Britain. We require in Ontario a closer supervision by the Government of public works undertaken by the municipalities.

In Great Britain the Local Government Board has control of all public works such as water supply, sewage disposal works, etc. When a town decides to construct a work the plans are submitted to the Board and are passed upon by engineers whose standing in the profession makes their decisions irreproachable, both morally and scientifically. If the decision is favorable to the proposed work the town is authorized to borrow the necessary funds and carry on the work according to the plans submitted, and the inspectors of the Board see to it that the plans are not departed from nor any work not in accordance with the specifications as passed upon, put in. The consequence of this is that the British local public works are of unrivalled excellence, and the municipal indebtedness is low. In Ontario any clique of aldermen or town councillors who get together may decide upon a public work, talk the citizens into adopting it, hand over its execution to the individual whose arguments appeal most strongly to the aldermanic mind, and so add almost at will to the public debt. It is true that an issue of municipal bonds requires to be approved by the Local Legislature, but it is the issue of bonds that comes in for the criticism of the legislators, not the economical spending of the resulting moneys. Even if the plans were required to be passed by the Private Bills Committee there would be no improvement, for the legislators know very little more engineering than do the aldermen.

A supervisory board of civil and sanitary engineers of the highest standing is needed to act as a check, as does the Local Government Board in Great Britain. We would not then have unsatisfactory works constructed at absurd expense by municipalities unable to carry the resulting debt. This is true in too many cases in Ontario to-day.

SOME INCIDENTAL BENEFITS FROM THE GROWTH OF FORESTS.

Mr. Chairman and Gentlemen-On considering the true meaning of the title of my subject it has occurred to me that what is the main and what the incidental benefits of forest growth to the community depends largely upon the point of view. The guardian of the public health would probably have no doubt that the principal use of forests was to purify the air by absorbing carbonic acid gas and exhaling oxygen and in regulating the temperature. The scientific agriculturist would be inclined to think that the chief function of a forest was to serve as a windbreak and shelter for farm crops, and assist the subterranean irrigation, while the old-fashioned farmer will be equally certain that the only use of trees is to furnish fuel and fencing, and they should only be grown so long as they are cheaper than substitutes, failing in this they should be cleared off to provide pasture or ploughed fields. The engineer will be inclined to regard trees growing in mass to be chiefly valuable as a regulator of stream flow

^{*}From a paper read before the Association of Ontario Land Surveyors.