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THE MACHINERY TAX IN MONTREAL.

It may be remembered that when, a year or two ago, a new charter for the city of Montreal was being framed, a provision was inserted, with the object of increasing the city's revenue, to the effect that certain machinery placed in factories would be assessable as real estate. This has been strenuously objected to by manufacturers of every kind. And when the assessors proceeded to make their assessments, in accordance with the new law, appeal upon appeal was made from their decisions. Not only were the assessments made on a varying basis in different cases, but the amounts levied generally were felt to be unduly onerous. Deputation after deputation, consisting of manufacturers, merchants, and financial men, had opposed the clause even before the assessments were made, and one employer, of labor after another refused to pay the tax.

At last a case has been brought before the Recorder's Court, which it is intended shall be a test case. It is that of Alexander Ramsey & Son, paint manufacturers, who appealed against the tax. Witnesses have been examined and arguments have been heard. What seems to be the main point at issue is to determine what constitutes fixed machinery, and what is portable machinery, for only the former is intended to be assessed. The city authorities have appointed experts in machinery to inspect the premises of appellants. Messrs. Ramsay & Son contend, as do other Montreal manufacturers, that the machinery sought to be taxed is largely portable machinery, and that much of it belongs to tenants, and is liable to removal. One of the experts characterizes as immovable—immeuble is the French term—machinery and therefore taxable, such machinery as cannot be removed from a building without causing the latter injury, and he gave the following items as taxable machinery:

Tubular boilers, with full furnace fronts, foundation and brick work; steam fittings and connections to engine, pumps, and heater; wrought iron flue to chimney; Worthington steam pump; Webster heater and separator; Brown automatic engine, cylinder, rope wheel, and fly wheel, set up on foundation; engine C. shaft, with rope, wheel and pillow blocks; power hoist and connection; sprinklers with all water pipe connections, valves and fittings; steam heating pipes, with valves and fittings; wrought iron water tank; wood water tank; electric motor; hoist power attachment; steam heating pipes and fittings; Corliss engine; Laurie engine; dry house fixtures.

This is a formidable list, and it will be interesting to see how far it may be reduced by the testimony of other experts than those employed by the city. Meanwhile, the case has been taken "en delibere" by Recorder Poirier.

WORK has been commenced on the foundations for Quebec's new 1,000,000 bushel grain elevator.

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