the assessment act by which the property in each ward in a municipality has to be separately assessed, should be amended so that companies should have the whole amount of the property belonging to them assessed against the companies as a whole at the head office, or principal places of business within the municipality, as going

The following committee was appointed to put the first resolution that was passed by the convention into shape to be presented before the legislature, also to draft other resolutions on the subject of assessment for consideration by the convention and for presentation to the legislature : Mayor Johnson, Belleville ; Mayor Radford, Galt : Assessment Commission-er Pratt, Ottawa : Assessor Dolson, St. Catharines; Auditor Cluff, Ottawa; Mayor Walters, Lindsay; Mayor Keating, St. Catharines; City Solicitor Mac-Kelcan, Hamilton.

A paper was then read by Mr. I. A. Culham, on "Municipal Reform in the United States." In connection with the discussion on this paper, Mayor Keating and Ald. Robertson, of St. Catharines, moved that the legislature be requested to amend the Municipal Act by giving municipalities the privilege of extending the terms of service of its representatives making the mayoralty term two years and the aldermanic or councillor term three years, one-half or one-third of the number to be elected annually, as decided by bywas carried.

Following the paper came a report from the special committee on resolutions. This report was made by Frank Mackelcan, Q.C., and in some respects the resolutions were changed. The report was as follows:

1. That, in the opinion of this convention, the Assessment Act should be so amended as to distribute the burden of taxation more equally, and, with this end in view, the assessment of personal property should be made without regard to the debts owing on account of it.

- 2. Provision should be made in the Assessment Act that real property belonging to or in the possession of any person or incorporated company, and extending over more than one ward in any city or town, may be assessed together as a going concern in any one of such wards at the option of the assessor, or that the assessment of the property as a going concern may be apportioned amongst two or more of such wards in such manner as he may deem convenient, and that in either case the property shall be valued as a going concern or as forming part of a going concern.
- The personal property of incorporated companies, other than chartered banks, should be liable to assessment to the same extent as that of any private individual or partnership, and sub-section 2 of section 39 of the Assessment Act should be amended accordingly.

The resolution re the sale of land for taxes was presented as passed, and the whole report was passed by the conven-

At this stage a discussion took place on Mr. Culham's paper, and the Belleville delegates gave an interesting account of the working of municipal reform in that The aldermanic representation had been greatly reduced at the last election, and the aldermen elected at large. alderman in Belleville is a member of every committee, and all committees meet on the same night. There is also an Executive Committee. The changes made in Belleville have resulted in a great improvement in the personnel of the council board, and while more work and better work was being done, there was less expense to the city. It was found that by electing aldermen at large the undesirable class of aldermen were shut

The general trouble, as voiced by the delegates, was that under the statute, as it is at present, it was impossible for the wards to be abolished and the number of aldermen reduced, as it leaves to the councils the power to introduce the reform, which they would not do. It was more desirable to have the reform question dealt with directly by the ratepayers.

The following resolution was passed:
Moved by Mayor Keating, of St.
Cathaines, seconded by Ald. Robertson, of St. Catharines, that the legislature be asked to amend the Municipal Act as to provide that mayors of cities and towns may be elected for a term of two years, and aldermen and councillors for two or three years, one-half or one-third of the number to be elected annually, as decided by by-law to be carried by the rate-

On motion of S. H. Kent, seconded by Ald. Graham, of London, the following important resolution relating to the voters' lists was passed:

That, in the opinion of this convention, the polling sub-divisions made by councils of cities and towns in which the Manhood Suffrage Registration Act is in force should be for municipal purposes only. That the number of voters for municipal elections in a sub-division should be increased from 200 to 300, and that an election should not be void or voidable for the reason that a polling sub-division which contains more than 300 voters has not been divided; provided it does not contain more than 400 voters. That the Board of Registrars should define the polling sub-divisions for elections to the Legislative Assembly, and that those not on the list should register with the Board of Registrars under the Manhood Suffrage Registration Act.

City Solicitor Mackelcan introduced a motion dealing with the frontage assessment for local improvement rates, and the rebates thereon. It was seconded by Aid. Graham, of London, and carried.

as follows:
That sub-section 1 of section 680 of the Municipal Act be amended by inserting

after the word "council," in the third line, the words "upon the value of the land only, and not on the improvements there on," and by adding at the end of the soul and by adding at the end of the said sub-section the words "and the value per foot of frontage of the land to be so exempted from any general rate or assessment for the like purpose shall be estimate ed for the purpose of such exemption, and shall be stated in the notice of assess. ment provided for in sub-section 2 of section 671, and such valuation shall be subject to appeal under sub-section 5 of said sub-section."

On motion of Mayor Graham, of London, and ex-Ald. Cluff, of Ottawa, the following resolution was adopted: That power should be given cities having a population of more than 15,000 to provide for the election of aldermen by a general vote instead of by wards, if such mode of election be desired by a majority of the electors, and that the question of its adoption should be submitted by the Council to the vote of the ratepayers at the next muni-cipal elections, if desired by petition of at least 300 ratepayers, and if decided by such vote in the affirmative, the aldermen at all future annual elections shall be elected by a general vote.

A number of resolutions respecting the water power privileges for cities, local improvements and industrial schools were adopted.

It was decided to form the Ontario Municipal Association, to consist of the mayors of cities and towns and other representatives, to meet once, a year, the Executive Committee to meet prior to the meeting of the Legislature.

The following officers were elected:
Mayor of Hamilton, president; Mayors of St. Catharines and Guelph, vice-presidents; S. H. Kent, Hamilton, secretary; John T. Hall, Hamilton, assistant secretary: tary; executive committee, Robert Fleming (Toronto), ex-Ald. Cluff(Ottawa), and the Mayors of London, Port Hope and and Belleville. The convention concluded its business and adjourned to meet in London next year, during the second week of the fair.



"BEAVER" PORTLAND CEMENT

A HIGH GRADE PORTLAND CEMENT Manufactured by

THE BEAVER PORTLAND CEMENT CO., LIMITED - WORKS: MARLBANK, ONT.

COMMERCIAL WOOD & CEMENT COMPANY

Canada Life Building, Montreal. Largest Works in Canada,

Write for Prices.

BELLHOUSE, DILLON & CO., 30.51. Francis Xapier St., Montreal Sole Agents for the Compagnie Generale des Asphaltes de France (Rock Asphalt).

Paving and Pire Brick a Specialty

HORTE'S "COURSOR" BRAND AWARDED FIRST PRIZE AND GOLD MEDAL AT THE ANTWERP EXHIBITION



BRAND

HIGHEST CLASS PORTLAND CEMENT

McGILL UNIVERSITY TESTS, 1898:

UNIVERSITY TES13, 1090.
Fineness:—residue on 100 sieve, 4.45%.
Tensile strength: neat: 7 days, 629 lb.
28 " 773 lb.

OF ALL FIRST CLASS DEALERS.



BRAND

THE BEST LONDON PORTLAND CEMENT

As used for the following work: Keewatin Power Co.'s dam at Lake of the Woods; Canada Paper Co.'s dam at Windsor Mills: Government Breakwate, Buffalo; Dry Docks, Brooklyn and League Island; Hudson River Tunnd; and a vast amount of railway work, and mileage of Street Paving throughost Canada and the States.

OF ALL FIRST CLASS DRALERS.