

assessment in 1876 was \$2,150—the assessment for 1881 cost only \$1,840, being \$310 less than under the old system, with the additional satisfaction of having the work done within the legal time. Ottawa derives a large revenue from the assessment as it is now made, which heretofore was lost to the city. I find this from comparison of the rolls of 1875 and 1876 with those of the following years. The extra assessment of some real and personal property (which was formerly lost to the city) of not more than a dozen ratepayers, contributes at present, and for the past two years, the entire cost of the Assessment Department. This being the case, the Assessment of the city is costing the ratepayers virtually nothing, but, on the contrary has eventuated in a large source of revenue. Formerly, thousands of dollars were annually lost to the city, whilst at the same time, owing to the unequalized assessment, one portion of the ratepayers were paying the taxes of those who were not properly assessed; this, of course, was not the fault of the assessors, but was entirely due to the lax system of assessing, no measurements or other data being then in vogue. The amendments to the assessment law by the Legislature of Ontario, at its session of 1880, have not proved of much service so far as this city is concerned. Section 15-43 Victoria, enacts as follows: "Every corporation whose dividends are liable to taxation as against shareholders, shall at the *written request* of the Assessor of any municipality in which there is or are any person or persons liable to be assessed for income derived from stock in such corporation (such written request to be communicated by delivering the same to the principal officer of the corporation in this province), &c., &c." Now, this corporation cannot possibly control the principal officers outside its own boundries; and even if it could the penalty for refusing or neglecting to comply with the law is far too small, being only \$100. Many of the institutions here took advantage of the smallness of the fine, and said, "We will pay rather than give the information required, as by doing so we will save ourselves." This amount, to be of any service, should be increased to \$500 or \$1,000. It would certainly seem that in making amendments to the assessment laws, practical and experienced men are seldom consulted.

#### GENERAL IMPROVEMENTS.

In 1879, about \$16,000 was expended for street improvements, including \$5,700 for stone. In 1880, the following appropriation was made:—

	Appropriation.	Expenditure.
Stone account .....	\$4,500 00	\$3,766 33
Street and sidewalk repairs and street names.....	8,060 00	9,462 95
Bridge and Main Sewer repairs .....	1,750 00	712 86
Major's Park .....	800 00	839 74
Received for work done .....	441 00	441 00

\$15,441 00 \$15,217 88

The Sappers', Dufferin and Chaudiere bridge repairs should have been done last year, but were deferred until 1881, and the remainder of the appropriations