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K. W. MCKAY, EDITOR.

A. W. CAMPBELL, C. E. J. M. GLENN, K.C., LL. B.
Associate Editors.

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OFFICES—334 Talbot Street, St. Thomas. Phone 189.

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ST. THOMAS, ONTARIO, MAY 2, 1904.

Mr. Edward W. Brown has succeeded Mr. T. A. Agar as clerk of the village of Woodbridge.

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The council of the township of Colchester South, at its meeting last month, passed a by-law abolishing statute labor in that township.

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Notwithstanding an effort to curtail amendments, the municipal legislation of the present session is as voluminous as usual. We expect to publish all amendments of importance, with explanations, in our next issue.

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The recent destruction of the wholesale business section of Toronto shows that there is a limit to municipal protection services. The owners of the properties burned have contributed a large proportion of the municipal revenue and were entitled to protection from fire. A business tax should be a payment for protection services rendered by the municipality and the proportion of benefit is the real estate value of land and buildings irrespective of the nature of the business. The rate of business taxation in the new Assessment Law requires wholesale businesses to pay a higher rate than retailers. The reason for this has never been very well defined and can only be attributed to a desire to increase the municipal revenues at the expense of the wholesale men.

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The town of Port Arthur owns and operates the electric street railway in the municipalities of Port Arthur and Fort William, the electric lighting of the town of Port Arthur and the municipal telephone plant. Owing to the publication some time ago, in the *Ottawa Free Press*, of what appeared to be an impartial criticism of the results of the operation of these public utilities, the town has, in reply, published an official statement in reference thereto, showing the town to be in a sound financial condition and well satisfied with their experience in public ownership and operation of its electrical franchises. The criticism is attributed to the opposition of the Bell Telephone Company.

ASSESSMENT OF RAILWAYS

A Provincial Commission will Report on that and other Municipal Questions.

The taxation of railways will be increased for the purposes of supplementary Provincial revenue. All suggestions for the further assessment of railways for municipal purposes have been disposed of by the adoption of the following report of a special committee of the Legislature :

Your committee are of the opinion that the railways of the Province of Ontario could bear additional taxation without interfering with their efficiency, and without imposing upon them burdens disproportionate to those imposed under the Assessment Act on real estate generally or upon other corporations.

Your committee has observed that, under the Assessment Act now before your Honourable House, municipal corporations have been authorized to tax certain portions of railway property heretofore exempt. Your committee has also noticed that under a Bill introduced by the Provincial treasurer, the Provincial tax upon railways has been greatly increased, and, as your committee are advised, will yield a revenue of about \$200,000 per annum as against \$35,000 received under the old rate of Provincial taxation. So far, however, no legislation has been suggested, except in this measure, which would tax, either by the municipalities or by the Province, foreign railways with running powers over Ontario railways, or the great railway car loaning corporations, or other corporations owning their own cars which your committee believes use the Ontario railway system for the transportation of freight along Canadian railways easterly and westerly. In regard to these latter, your committee is of the opinion that legislation should be provided whereby car loaning corporations aforesaid, and other corporations not coming within the purview of other legislation should be made to contribute to the Provincial revenue, and to that end, if practicable, legislation might be introduced this session.

As to the methods to be adopted in the early future, for the purpose of taxing all railway corporations, your committee is of the opinion that instead of now appointing a commission specially for that purpose, the matter of railway taxation might be entrusted to a Provincial commission, that would take into consideration such questions as to bonding powers and capitalization of companies concerned in the operation of public utilities, the investigation of questions arising in connection with the floating of debts and application by municipalities for legislation consolidating debenture debts, and possibly the approval of all by-laws by municipalities purporting to confer monopolistic rights on public utilities; such commission to have the power to advise upon the terms of such by-laws and generally for matters, similar to certain State commissioners of the United States or the local government board of enquiry of the mother country. It would be the duty of such commission, among other matters, to make all necessary enquiries regarding corporations that are subject to municipal and provincial taxation, and particularly the basis of the taxation of railways.

Your committee would therefore recommend that, in the meantime, a commission consisting of three persons be appointed to collect information on the various phases of railway legislation in force in the United States and also statistics as to the value of railway property owned and operated or used in this Province in order that the Legislature may be informed whether any other basis than that which now prevails in the Province of Ontario might not be more equitable, so far as the railways are concerned, and might not yield a more generous revenue to the Province.