

## Municipal Economy vs. Municipal Waste.

Municipal waste is much more apt to result from spending more than is necessary for a needed improvement than from the inauguration of unnecessary improvements. It is very seldom that the city starts improvements which are not needed. Municipal economy is not in stopping improvements, but in seeing that the city gets a dollar's worth for each dollar it spends and in not giving away the city's revenue and assets. If our franchises are given away, and through the failure of the municipal authorities to protect the citizens, railroad fares are placed at five cents instead of two or three cents, the people pay a pretty big contribution on account of poor city government. If gas is \$1.25 a thousand when it might be but 50 or 60 cents, if proper municipal foresight had been exercised by our officials, the people pay a pretty big contribution there. If the Board of Health does not do its duty, or is inefficient, or does not get a sufficient appropriation on account of the large amounts of money spent elsewhere, our lives and our children's lives are endangered and the increased sickness and death becomes a great drain upon the people and swallows up their savings.

If the people realized that whenever the Board of Aldermen grants a franchise for less than it is worth, the city has so much less money to spend for needed improvement; that whenever the legislature passes an act to vacate assessments for benefit which are part of the costs of a new park it makes a present to some property owners and deprives the people of the means of establishing a park at some other place; that whenever an office is run in an extravagant manner it deprives the people of something which would make life better worth living, then we should have good government.

The city's purse can be protected only through the election of honest and efficient public officers. The city's money is to be saved in the small details of administration. But even honest and efficient public servants are the better if their masters, the people, take an intelligent interest in the way they perform their work. If the people are sovereign they must occupy themselves with their domain, or see it distributed among their courtiers who bow the knee to their masters only for the opportunities which managing the estates of a careless sovereign afford.—From "The City's Purse," by Henry De Forest Baldwin, in June *Municipal Affairs*.

While the pioneers knew the necessity of good roads and performed their work zealously, there is a sentiment beginning to prevail in certain sections, and among the rising generations, adverse to performing work on the public roads.

"Do you consider your wife your better half, Wormly?"

"Not much! She's the whole thing."

## Taxation of Telephone Poles.

In an appeal from the decision of the Court of Revision, Judge Ardagh, of Barrie, decided that the poles and wires of the Bell Telephone Co. were assessable, and liable to taxation by the town. This is regarded as a somewhat important case. The Bell Telephone Company appealed against the assessment of their property in the Town of Barrie for \$3,000. The case was argued on July 27th, H. H. Strathy for the town, and F. E. P. Pepler for the company. Mr. Pepler's main contention was that the wires and poles being attached to the streets could not be at all assessable, being part of the said street. His Honor held that even if the poles and wires did form part of the streets they were not servants of the town, and were, therefore, assessable in any case as occupying so much of the town's property. Therefore he dismissed the appeal. Three years ago His Honor gave judgment sustaining a somewhat similar appeal by the company, but he took as his authority in this case the more recent case of the Gas Company vs. City of Toronto rather than the former judgment of Fleming vs. Toronto Street Railway Company.

## Equalization Appeal.

The town of Blenheim appealed against the equalization of the County of Kent for 1897. The county judge to whom the matter was referred adjusted the assessment of real property, and disposed of the personal property and income as follows:

"So far as the assessment of personal property is concerned, I find that all the township assessors have apparently supposed that the personal property of farmers was exempt from taxation. Briefly stated, it is only farmers' stock that is exempt, and every farmer should be assessed for the machinery on his farm, his vehicles, etc., less the amount for which he owes for the same. He should also be assessed for the produce he has on hand at the time of the assessment. The evidence is to the amount of personal property which has thus escaped assessment in the various rural municipalities, and was very vague and inconclusive, but sufficient evidence was given to show that the amount was large, possibly exceeding one million dollars. It will, I believe, be conceded that the average personal property of each ratepayer in the various townships liable to assessment is at least equal to that of each ratepayer in the towns and villages. Yet I find that under this head the latter have been assessed for much more than the former. This is an injustice, and for the purpose of equalization I strike off all the assessment made on personal property or income."

The county council of Simcoe received thirty-nine offers of property suitable for House of Industry purposes and the committee in charge have been inspecting the best locations and will report at the November session of the council.

## Disfranchised by Technicality.

A peculiar case has arisen in connection with the Voters' List of the township of Pembroke, and one which might trouble the lawyers to straighten out. The clerk of the municipality posted up his list on the 7th of July last. By statute any voter may take objection to the list by notifying the clerk within thirty days of the posting of the list, and in case of a vacancy in the office of the clerk, by reason of death, resignation or any other cause, the notice may be served on the head of the municipality. The list was found not to contain several names which should have been on, and notice was left with the reeve of the municipality on the evening of the twenty-ninth day after the posting of the lists. This step was taken because of the absence of the clerk, whose residence and place of business were both closed up and he away camping where he could not be reached. On his return he notified the appellant that as he had not been served with the notice within thirty days he would take no action in the matter. The gentleman appealing takes the ground that the absence of the clerk, with both his residence and place of business closed up, constituted a virtual vacation of office, and the only reasonable and sensible course was to serve the reeve, and I am informed it is the intention to fight the matter out. Whatever the technicalities of the law may permit officials to do or not to do in a case such as this, the feeling here is that some twenty men, if they are otherwise qualified to vote, should not be disfranchised on what is at least a legal technicality, and if the law says they should be disfranchised the sooner the law is broadened the better.

NOTE.—The above is taken from the *Ottawa Journal*, supplied by its correspondent here, and no doubt states the case with substantial correctness. If so, it is hardly the kind of action the people of this town would have expected from the clerk of the township of Pembroke, who has heretofore not been looked on as one likely to encourage such Yankee sharpness. Doubtless, however, the matter will receive fair adjudication when brought formally before the county judge, as it now will be. Meantime, it is well that the affair should have the widest possible publicity.—*Pembroke Observer*.

We think that the appeals were properly served on the head of the municipality in the absence of the clerk, under section 18 of the Voters' List Act, 1889.

## Tax Exemption Convention.

A municipal tax convention will be held at Toronto on the 9th and 10th of September in the council chamber of the city hall. A number of municipalities principally towns and cities have appointed delegates. The principal question to be considered is "the abolition of tax exemptions." The convention has been arranged by a committee of the Toronto City Council, and the circular of invitation states that duly authorized delegates should present a certificate from the clerk of the council appointing them; all delegates will be supplied with badges, and full information regarding the business of the convention at the opening meeting; delegates are invited to prepare papers to be read during the convention, and notice of any delegate's intention to read a paper should be forwarded to the city clerk in advance, in order that provision may be made therefor in the programme.