

thing additional for township municipalities to assess. Municipalities having a railroad running along any street will, of course, under sec C. of 41, get some additions, probably \$10,000 per mile, as will also municipalities having siding and terminal freight yards, worth from \$6,000 to \$10,000 per mile, according to construction."

The total increase in provincial taxation was \$155,656, or about \$22 per mile. This would still leave the taxation paid by Canadian companies considerably less than that paid by the American companies, but it was a subject for careful investigation to see if, under the differing conditions which he had already described, it was a fair advance, and as much as could reasonably be taken at this time. In any event, it showed the disposition of the government to tax the companies more fully, and another step forward would be taken as soon as more complete information showed such action to be justifiable.

Telegraph and Telephone Companies.

But the railway companies were not the only corporations which would be reached by the legislation of last session. The telegraph and telephone companies, which now paid \$1,292 and \$6,375, respectively, under the Supplementary Revenues act to the province, and would continue to pay those sums, would pay large additional taxation, of which the municipalities would be the sole beneficiaries. Both classes of business had been indifferently assessed heretofore by the rural municipalities, and would now pay in cities, towns, and villages, including police villages, on 60 per cent. of their gross income and a business tax on the value of the buildings and exchange, and in townships as follows: Telephone companies, \$135 per mile for one wire, and \$7.50 for each additional wire; telegraph companies, \$40 per mile for one wire, and \$5 for each additional wire. Branch lines of 25 miles or under, to be exempt. What this change meant in the cities and towns would be seen from the appended table, which showed the present assessment, and what the assessed value would be at 60 per cent. of the gross receipts, so far as the

Bell Telephone Company is concerned:

	60 p.c. Gross Present Revenue Assess.	
Barrie	\$ 4,114	\$ 2,515
Belleville	6,670	3,300
Berlin	6,528	14,000
Brantford	12,970	5,700
Chatham	9,335	5,000
Galt	7,247	4,900
Guelph	10,657	4,500
Ingersoll	4,536	2,500
Kingston	12,741	16,575
Niagara Falls	6,567	2,000
Orillia	4,090	1,600
Owen Sound	6,276	2,125
Peterboro	11,016	4,000
Sarnia	7,484	3,000
Sault Ste. Marie	6,636	6,000
Stratford	7,387	8,300
St. Catharines	12,255	10,000
St. Thomas	8,028	1,000
Windsor	13,044	4,500
Waterloo	2,653	1,000
Warton	1,971	1,500
Woodstock	6,616	8,000

\$168,821 \$112,015

Increase in 22 places of nearly \$60,000 of assessment, exclusive of business tax on buildings and exchanges.

There would be corresponding increases in the townships. A list of 12 townships which he had in his hand showing an average advance of \$1,869 of assessed value per township.

More interesting, perhaps, would be to see how the new schedule would work out in Brant county. Now the entire taxation outside of the city of Brantford was only \$5.24, of which Burford township got \$2 and Brantford township \$3.24. Under the new bill the village of Burford would be entitled to tax 60 per cent. of a gross revenue which amounted last year to \$459, and the town of Paris 60 per cent. of a gross revenue of \$2,150, as well as to place a business tax on any real property which the Bell Company might have. In the townships the assessment would be as follows:

South Dumfries	\$2,975
Brantford	3,685
Oakland	205
Burford	1,420
	<hr/>
	\$8,285