THIS IS THE LAST DAY

Continued from Page One.

eligible for this class, as he was awarded first prize in class 11, under the name of Topsman, and should have been entered in the hunters' class. The prize winners of the day were:

—Class 11, General Purpose Horses—

Sec. 1, mare or gelding, 4 years—W. Hendrie's (Hamilton) Topsman 1, A. G. Clark's (Alloa) Texas 2, J. A. Fuller's (Alloa) Tom Reed.

Sec. 2, filly or gelding, 3 years—A. G. Clark's (Alloa) Fontine 1, J. T. Hill's (Napanee) Mack 2, J. A. Fuller's (Alloa) Force 3.

Sec. 3, filly or gelding, 2 years—J. Ferguson's (Brampton) Queen Buckley 1, M. Harrison's (Brampton) Maud 2, Henry Welsh's (Weston) Belle 3.

Sec. 5, brood mare with foal of same breed—A. G. Clark's (Alloa) Bella 1, A. G. Clark's (Alloa) Bessie 2, T. Holland's (Dereham Centre) Duke of York 3.

Sec. 6, foal of 1897—A. G. Clark's (Alloa) Mat Buckles 1, A. G. Clark's (Alloa) Mat Buckles 2, T. Holland's (Dereham Centre) Ditto 3.

Sec. 7, matched teams, geldings or mares—J. H. Ferguson's (Brampton) Kate and Nell 1, Walter Robson's (Ayr) — 2, J. A. Fuller's (Alloa) Fred and Tony 3.

Sec. 8, best mare or gelding, any age—T. F. Holland's (Dereham Centre) Duke of York 1.

—Class 13, Saddle Horses and Hunters—

Sec. 2, heavy weight hunters, up to 15 stone—Dr. Smith's (Toronto) Golden 1, A. Beck's (London) Lady Rosebery 2, A. Beck's (London) Argyle 3.

Sec. 7, high jumpers—A. Beck's (London) Lady Rosebery, 6 ft. 3 in., 1; A. Curzon's (Guelph) Victoria, 6 ft. 2 in., 2; F. D. Ponson's (Guelph) Guelph Boy, 6 ft. 2 in., third.

—Class 19, Best Appointed Gents' Pair—

Sec. 1, pair mares or geldings, 15 hands—Thomas Crow's (Toronto) — 1, J. Ross Robertson's (Toronto) — 2, Toronto Horse Exchange's (Toronto) — 3.

Dog Show.

The cup presented by Joseph Seagram for best kennel of Irish setters was won by Messrs. Coulson & Wood, the following being the four dogs: McGinty, St. Elmo, Kitty and Widow Malone.

The Day's Sports.

There were only three running races in the ring in front of the stand yesterday, an open handicap, a breeder's stock race and a race between two guideless horses. The handicap was ridden off first, in two heats, Master Fred winning both in a romp, with Mallard second both times. Then came the breeders' stock race, which was won by Disturbance, with Metre a good second and Bond Head third.

After this came the race between Josephine and Dick French. The horses were turned loose on the track without sulky or driver, and traveled the mile in 2.20¼, unguided, Josephine winning, as she is older at the game than Dick French, this only being his second attempt. This race was about the most interesting attraction in front of the stand, and was greeted with great applause.

Breeders' Stake; purse $150, 1¼ miles—Disturbance J., Sulin (dockwood)..... 1
Metre, J. Davies (Toronto)..... 2
Bond Head, Mason Bros. (Toronto)..... 3
St. George, Wood (Guelph)..... 4
Iconoclast, Carter (Guelph)..... 5
Time 2.17¼.

Open Handicap race, ¾ mile; best 2 in 3; purse $140—
Master Fred, Jones (Peterboro)..... 1 1
Mallard, Paisley (Toronto)..... 2 2
Agnes Deemster, Strong (Oakville)..... 3 4
Alex Furnace, Muir (Toronto)..... 4 3
Time 1.21.

A Wonderful Performance.

Yesterday morning the pacer Acorn, owned by W. Doherty of the Doherty Organ Company, paced the fastest mile ever paced in Canada, paced by a running pony, doing the half in 1.02½, and the mile in 2.09¼. If the pony could have kept the pace the mare could have made better time. This is only the second time she has been turned loose on the track. In the morning she was taken from the stable by the groom and turned loose to make a mark, which she did. The mare is Mr. Doherty's family driver, and has not paced for some time on a track.

A Breeders' Monthly Bulletin.

The executive officers and directors of the Dominion Cattle, Sheep and Swine Breeders' association met last night in the tent of the Superintendent of Farmers' Institutes on the Fair Grounds and discussed the advisability of issuing a monthly bulletin containing a list of animals which each member has for sale, a copy of said bulletin to be sent monthly to each publisher in the Province, the secretary of each Farmers' Institute and the secretary of each Fair Association, to probable buyers in the United States and in the different provinces, also to the South American Republics.

By this means the association hopes to extend the trade in Canada and the South American Republics.

Mr. F. W. Hodgson, the secretary, was instructed to proceed with the work on the above lines.

The meeting was well attended and the greatest enthusiasm evinced in the scheme proposed.

Again: Amalgamation.

The Canadian Kennel Club met on the grounds yesterday morning to discuss the agreement recently entered into with the American Kennel Club to amalgamate the two organizations. The vice-president, George P. Sweetnam, of Toronto, presided in the absence of President Bedlington. After two hours' discussion the agreement was cancelled on the ground that it was a complete surrender of all the Canadian Club's contentions. The motion cancelling the agreement was moved by R. Gibson, of Delaware, Ont., and seconded by W. Bennett, of Toronto. Messrs. Douglas and H. A. Charlesworth, of Toronto, also took a strong stand against the agreement. The makers of it did not turn up to defend the arrangement. The attendance was not large as a number of members have resigned on account of the Canadian Club's surrender. Certain charges against the judges of the present show were introduced, but ruled out of order as the meeting was called with a special object.

The Royal Electric Light Co.

The Royal Electric Company have a well displayed and well finished exhibit of electrical machinery and of general electrical supplies in Machinery Hall. It is gracefully festooned with swags of incandescent electric lights, from the centre of which hangs an illuminated portrait of Her Most Gracious Majesty, surmounted with a crown composed of 145 colored incandescent lamps. Over the main entrance to the building is a Union Jack, also made with incandescent lamps, and tails takes some 450. All the supplies are strong, durable, highly finished and made expressly to stand hard work. There is a 50 K. W. S. K. C. machine, in the space reserved for their generating station, which delivers currents to 900 incandescent lamps, 16-candle power; also to 6 Helios arc lamps of 2000-candle power each, and to two Zander's arc lamps of 2000-candle power. The special feature with this machine is that it delivers its current at a pressure of 2000 volts; this 2000 volts is carried into a step-up transformer, and is there changed into 10,000 volts. From this transformer the current is carried at that pressure to a high voltage switchboard, and then on to No. 10 bare copper wires, attached to special insulators made to withstand this great pressure. From this line it is transmitted to another high voltage switchboard, and from there to a step-down transformer, being there reduced to its original voltage. The object of this is to show that it is quite feasible to transmit current for light and power for many miles. The S. K. C. system is the one where the dynamos have no commutators or wire upon the revolving parts or any brushes or collectors. The machines which have been sold during the Exhibition are many, as the following list will show: 75 K. W., Kingsville Electric Light Company; 50 K.W., Berlin Gas Company, Berlin; 25 K.W., Penman Manufacturing Company, Paris, Ont.; 5 horse-power S.K.C. motor, Courier Printing Company, Brantford. Others on exhibition are: 50 K.W., 50 H.P. S.K.C. motor, 30 H.P. S. K. C. motor, 15 H.P. S. K. C. motor; 7 H.P. S. K. C. motor, 10 K. W. direct current generator, 5 K. W. direct current generator, 1½ K. W. direct current generator, two 50 H.P. electric car motors, two 50 Royal arc machines, which deliver current to 100 lamps throughout the buildings and grounds. They have a splendid line of Stanley transformers, that should be visited by all who take an interest in electric appliances.

Christie, Brown & Co.'s Exhibit.

The name of the above firm is so familiar in the homes of Canadians that the fine exhibit in the Main Building has been the source of much attraction since the Fair opened, where a large display of the biscuits made by this firm have been on view. Their display consists of over 800 glass boxes arranged in hexagonal form, containing biscuits of all sorts, shapes and flavors, showing a variety seldom equalled in number at any exhibition in the world. Here is to be seen every form of biscuit, from the smallest knicknack to the hard-faring sea biscuit or kennel food; biscuits after the style of a miniature Noah's Ark, others as black as charcoal; sugar-coated biscuits in all the colors of the rainbow, and in shapes most wonderful and tantalizing. Even the Jubilee is not forgotten, and something new in the biscuit line is shown in the case under this name. Fruit biscuits, in the square, oval and diamond, make a pretty display, and the cracknells, gingerbread and marble gems all go to make up the variety of the collection. For the children there are the nursery biscuits, each one different and covered with sugar, illustrating scenes from the fairy tales of Little Bo Peep, Sing a Song of Sixpence, Little Jack Horner, Humpty Dumpty, and other rhymes. Christie, Brown & Co. have not forgotten the patriots. Under the name of "Leaflets" the Irishman can partake of the Shamrock, the Canadian the Maple and the Briton the Oak. All these, and many others of the familiar leaves, are pressed into biscuit form and shown under this designation. The invalid, the tourist, the sportsman, are all provided with biscuits suitable to their constitution or exercise, and to enumerate one half the different kinds here shown would occupy a column. Christie's Infants' Food, which has more than a Dominion reputation, is shown in this beside the exhibit, and their ginger wafers and rusks are also sold in this. Altogether, Christie & Brown have an excellent exhibit of their goods, which is well worth noticing in passing by the many attractions in the Main Building, and should not be missed by the visitor.

D. W. Karn & Co.'s Grand Exhibit.

The Karn Piano is particularly rich in tone, sympathetic in touch, rapid in action and the cases show that they have been executed with artistic skill and ability by master mechanics. It attracts the attention of all musicians, as being an instrument worthy a place in any home where a good piano at a reasonable price is needed. Any one who wishes an A No. 1 piano that will give satisfaction cannot fail in making a personal inspection of this exhibit, as every piano manufactured by D. W. Karn & Co. is guaranteed.

The firm also manufactures superb pipe organs that are equalled by few and excelled by none. The actions of all the Karn Pianos are manufactured by this firm and made specially for them by the acknowledged action makers of the world, Messrs. Wessel, Nickel & Gross, New York.

The Toronto Conservatory of Music has studied the appreciation of the merits of the Karn Organ by ordering one of their latest three-manual electric pipe organs, made by this prosperous firm. Their instruments are without peers in the Dominion, and equal to any made in foreign countries. No one who visits the Fair should fail to see them, as they speak for themselves, being endless in variety and finish. Karn & Co., are to be congratulated for bringing their productions to such a high state of perfection. They have also demonstrated what Canadian enterprise can accomplish.

The Doherty Organs.

One of the finest exhibits of organs ever made is that of the Doherty Organ Co., in the Music Pavilion, comprising something over 20 instruments. The Doherty organ appeals so strongly to good judges that the entire exhibit has been sold to the Williams Co., to be used in their different agencies. The sales made during the Exhibition are the largest in the history of the firm, and the demands have been so great that from six to eight salesmen have been constantly in attendance.

The Doherty Organ is an instrument that stands the test of time, which is its best recommendation.

Bargain Day With the Ferris Wheel.

To-day being Friday, and the last day of the Show, Mr. Richardson, the proprietor of the great Ferris wheel, will make it a bargain day, and will reduce the charge to 5 cents. A trip on this wonderful contrivance is full of interest as it allows of the patrons getting a bird's-eye view of the grounds, and a beautiful view of the lake, with its myriads of small craft, which cannot be obtained from any other point. To-day, only 5 cents.

A Record Breaker.

Clegg has made a name for himself during Exhibition week as a caterer for large crowds that will stand him in good stead in future years. The providing of cooked meals in one day is a record which few caterers have to their credit. Clegg has been giving the best 25 cent meal ever provided on the Exhibition Grounds, which, together with the quality, accounts for the large business which he is doing.

The Jubilee Procession.

The Jubilee procession at the Exhibition continues to increase in favor if one might judge by the enthusiasm with which it is received. The grand procession of Messrs. Hand & Teale have provided will be presented to-night for the last time, and the indications are that the Grand Stand will be a continuation of the record breakers of the past few days.

Immediately on the close of the Fair Messrs. Hand & Teale will go to Ottawa and thence to Halifax. At each of these places they are going to put on one of their big spectacular and fireworks productions. They take with them, as heads of departments, some of the best known people in the pyro-spectacular business, including such men as John Henderson, stage manager; Mr. Walter Teale, chief pyrotechnist; Mr. S. R. G. Penson, scenic artist; Mr. Burroughs Raymond, master machinist, etc. Messrs. Hand & Teale employ about 30 people all winter, making preparations for their summer shows, and they are greatly encouraged by find their work is appreciated, not alone in Canada, but also in the United States, where productions of the kind are in request.

A Perfect Ladder.

The virtues of the Waggoner Extension Ladder—and they are numerous—have been ably set before the public during the Exhibition by Mr. George Pickhardt, the general representative of the Montreal Woodenware Company, the manufacturers of this extension ladder. Early and late Mr. Pickhardt has been kept busy making sales, and showing the simplicity and strength of this extension ladder, which has been pronounced the best article of the kind ever introduced. That this assertion is correct is borne out by the fact that it is the only extension ladder ever awarded a diploma at a fair.

Mr. Pickhardt, among his many sales, made one to the Massey-Harris Implement Department, besides several to prominent builders, painters and farmers.

R. S. Williams & Sons Co. Exhibit.

The World visited the Music Pavilion yesterday, just as President Withrow and a number of the directors stopped at the exhibit of R. S. Williams & Sons Co.

"Let's listen to this grand music," said the president as the boy phenomenon, Master Darwin Wood, commenced to electrify the large audience with the beautiful strains which he can draw only from the instruments of the Messrs. Williams.

The distinguished visitors stood spellbound until the young lad had finished, when the president and directors sought Mr. J. C. Ward, the general representative of the firm, and expressed their unbounded praise at the magnificent display, and the high-class music furnished the Exhibition visitors.

"I suppose Friday will be the last day Master Wood will be heard in public this year, Mr. Ward?" said the president.

"Oh, no, he has expressed a desire to attend the London and Ottawa fairs and play on our instruments, where, no doubt, he will draw the large crowds he has done during the past 10 days, here," said Mr. Ward.

"I am glad of that," the visitors all said with one voice, "as we are all going to attend at least one of these fairs. He is a truly wonderful player, and such beautiful music elicited from your instruments will no doubt redound to your benefit."

The visitors then shook hands with Mr. Ward, leaving very much pleased with their visit.

Mr. R. Williams, the general manager of the R. S. Williams & Sons Co., has been in attendance at the exhibit and reports many sales of the Williams pianos.

Canada's Leading Instrument.

Mr. Gerhard Heintzman and those associated with him in the manufacture of the "Gerhard Heintzman Piano," have shown themselves to be men of exceptional ability by the great success of their undertaking. The Gerhard Heintzman piano is a high-grade piano and to this is largely due the enormous sales it has met with.

During the time the Exhibition has been open this year Mr. Heintzman says he has made more sales than he ever did before. The splendid exhibit made in the Music Pavilion by this company has been daily visited by thousands, many of whom have expressed their appreciation of Canada's leading instrument by purchasing a Gerhard Heintzman.

The instrument is not only beautiful to the view, as its artistic appearance at once appeals to those of refined taste, but its richness of tone at once attracts all lovers of good music. Those who have not yet examined this magnificent piano should delay no longer, and they will at once be convinced of the superior excellence of the Gerhardt Heintzman piano. Retail warerooms, 188 Yonge-street.

Official Program for To-day.

Review Day—The last, but one of the best days of the Exposition. All departments open and intact until 10 o'clock p. m., except live stock, which are allowed to be removed after the grand review in the afternoon. At 10 o'clock a.m., there will be a grand auction sale of horses, cattle, sheep and pigs on the grounds, and will continue during the day. Only the best of stock, which have been on exhibition, will be offered. An excellent opportunity to procure first-class and well-bred animals. Parades of horses and cattle in the rings during the morning. The treasurer will be ready to pay prizes at 10 o'clock a.m.; exhibitors who can make it convenient to do so, are requested to call for their awards before leaving the grounds.

In the afternoon as on other days, the large horse ring and track will be full of attractions. At 2 p.m. all the horses and cattle which have been awarded prizes will be paraded past the Grand Stand, forming a procession over two miles long, and presenting at a glance the finest and most valuable collection of live stock ever seen at one time on the continent, a sight well worth remaining over for or coming a long way to see. Running races, open handicap, half mile and 150 yard heats and half bred race, 1¼ miles. The great entertainment in front of the Grand Stand, embracing all the special performances, the Musical Ride, the great Jubilee Procession, Bicycle Polo Matches, the guideless pacer, "Josephine," and other features. All the special shows will be on view for entire day. Music by the Hungarian Gipsy Band, the Army and Navy Veterans' and the Exhibition bands.

Evening—Grand illumination of the grounds. Great entertainment in front of the Grand Stand, entirely the same as on previous evenings. Military displays by the Royal Hussars and military performances, concluding with the final representation of the great and gorgeous Diamond Jubilee Procession and magnificent display of Fireworks, Band Concerts, Piano Recitals and other entertaining features in the evening.

LORD'S DAY ALLIANCE.

Annual Business Meeting Preparatory to the Provincial Conference in Toronto To-Day.

The general annual meeting of the Ontario Lord's Day Alliance took place in Confederation Hall, Richmond-street, yesterday afternoon, the reason for it being held in September being that it was a more convenient month than April. Mr. J. K. Macdonald, President, occupied the chair. There was a large representative gathering from the different branches throughout the province. Amongst those present were: Rev. Drs. Ross, Brantford; Torrance, Guelph; Dixon, Galt; Shearer, Hamilton; Laughtry, Toronto; and Rev: Messrs. Starr, Kingston; Laing, Kingston; Scanlon, Brockville; F. A. Cassidy, St. Catharines; Thomas Wilson, London; Watson, Hamilton; Young, Hamilton; Rev. Principal Caven, Rev. Mr. Turnbull, Rev. W. G. Wallace, McKinley and W. Frizzell, Mr. Savigny, Miss Wills, Mr. J. R. Arbuthnot, Messrs. F. McMaster, St. Mary's; Ellis, Port Dover; Little, Yeoswatery; Beardsall, London; N. W. Hoyles, Q.C., J. J. Maclaren, Q.C., J. A. Paterson, N. W. Rowell, John Tweed, A. T. Crombie, John Harvie, John Young, Beverley Jones, W. H. Orr, A. Ogden, T. Gibson, Ald. F. S. Spence, T. J. Wilkie, G. M. Macdonnell, Kingston.

Elected Officers.

The following officers and committee for the ensuing year were duly elected: President, John K. Macdonald; vice-presidents—Hon. S. H. Blake, Q.C., Rev. Dr. Ross (Brantford), Rev. J. C. Shearer (Hamilton), Rev. J. E. Starr (Kingston); treasurer, John C. Copp; secretary, A. E. O'Meara; auditor, A. T. Crombie.

Executive Committee: Toronto—Rev. Dr. Caven, Rev. Dr. Langtry, Senator Allan, Messrs. Elias Rogers, D. J. O'Donoghue, John A. Paterson, N. W. Hoyles, Q.C., J. J. Maclaren, Q.C., Robert Kilgour, W. J. Gage, Q. W. Rowell, John Tweed and S. C. Duncan-Clark; Hamilton—Rev. John Young, Rev. W. H. Watson, Messrs. John E. Browne and F. W. Watkins; Ottawa—Rev. Dr. Armstrong; London—Rev. Thomas Wilson and John Beardsall; Kingston—Rev. C. W. King and G. M. Macdonnell, Q.C.; Brantford—W. B. Wood, ex-M.L.A.; St. Catharines—Rev. J. H. Rateliffe; Guelph—Rev. Dr. Torrance; St. Thomas—W. E. Leonard; Belleville—Rev. T. T. Thompson; Brockville—Rev. J. Scanlon; Oshawa—F. L. Fowke; Port Dover—Jonathan Ellis.

The Finances.

The treasurer's statement, from April 22, 1896, showed cash on hand, $309.43; contributions by the Toronto branch, including special subscriptions, $1313.98; Citizens' Anti-Sunday Car Association, $388.53; from provincial branches, $464.35; ticket sales, $242.75; total, $2718.54.

By payments, taxed costs and counsel fees, Sunday car test case, $682.54; salary of secretary and solicitor, $1535; advertising, printing and typewriting, $157.58; traveling expenses, postage and rent of hall, $96.09; balance, cash in hand, $5.29; total $2476.50.

Statement of the Situation.

The report of the Executive Committee recited that, with a view to securing a fuller understanding of the issue now before the people of the province regarding the preservation of the Lord's Day, and to a more widespread, united and determined effort to deal with that issue, that the Day of Rest may be fully maintained, the committee have called a provincial conference to be held in Association Hall, Toronto, to-day. At this conference it is hoped that there will be a thorough discussion of the whole situation.

The report then set out the judgment in the appeal to the Court of Appeal in the case of the Attorney-General v. Hamilton Street Railway Company.

The practical effect of the judgment may be stated as follows:

1. That, except as modified by the legislation of this year, it permits all local passenger traffic.

2. That, except as aforesaid, our Sunday legislation does not apply to corporations.

3. That the Lord's Day Act applies only to the classes of persons named therein.

The steps taken by the Alliance in reference to the judgment and the reply of the Attorney-General were next recited.

The report was discussed at some length, when a further discussion of the same was deferred until an adjourned business meeting, to be held to-day at 4.30 o'clock in Association Hall.

Heavy Exhibition Traffic.

The Union Station was crowded all day yesterday with people going home from visiting the Fair. The trains did a very large business and were all late in arriving. Last night the 8.15 from Hamilton was one hour and a half late, and the 8.40 from the Bridge was about three-quarters of an hour late.

TAX EXEMPTIONS THE TALK.

The Convention Has Opened At the City Hall.

A DIFFERENCE OF OPINION

As to Whether Church Properties Should Be Taxed or Not.

Mayor Shaw Gives the Delegates From the Outside Municipalities a Cordial Welcome—Ald. Carlyle of Toronto Wanted to Go the Whole Hog in the Abolition of Tax Exemptions, but the Convention Objected—After the Civil Servants—Officers Elected.

The representatives of the various municipalities now meeting in the City Hall to consider the question of the abolition of some or all tax exemptions began business yesterday morning. The Tax Exemption Convention is almost entirely composed of the Mayors, Reeves and aldermen from all over the province. It was an aggregation whose very appearance, not to mention their subsequent speech and action, would convey an impression of their shrewd, practical, business-like dispositions.

Those Present.

Those present registered with City Clerk Blevins as follows: Brantford, Mayor Elliott, Ald. Duncan; Belleville, Mayor Johnston and Ald. Loyle; Beaverton, Councillor Proctor; Chatham, F. Marks; Clifford, Sidney Smith; East Toronto, John S. McCulloch; Guelph, Mayor James Hewer, Ald. McLean, Howard and Walker; Galt, Mayor Radford and Reeve McGiverin; Hamilton, Ald. Findlay, McAndrew and Hannaford; Kingston, Mayor Skinner and Ald. McKelvy; London, Ald. Parnell; Lindsay, Mayor Smith, Councillor Southern; North Bay, W. J. Small; North Toronto, Mayor Davis and Reeve Lawson; Owen Sound, Mayor Thompson; Port Hope, J. W. Quinlan; Peterboro, William Yelland and Henry Best; Port Stanley, Reeve Ackland; Streetsville, Reeve Robinson and L. Scrunton; St. Catharines, M. Y. Keating and Donald Robertson; Smith's Falls, Mayor Barnes; St. Thomas, Mayor T. W. Wright; Toronto, Mayor Shaw, Ald. Scott, Leslie and Carlyle; Toronto Junction, Councillor Laughton; Vespra, Reeve Richardson; Belleville, Mayor Reid and Councillor Kerr; Wallaceburg, Charles Chubb and W. Terr Woolison; York Township, Reeve Hill, W. L. Clarke and F. C. Miller.

The Mayor's Welcome.

In the Council Chamber Mayor Shaw acted as temporary chairman, and welcomed the delegates in the following address:

Gentlemen,—We are always delighted to have delegates meet in Toronto, no matter for what purpose they convene; but the objects this convention have in view are most important, and you are doubly and thrice welcome.

No question has more occupied the attention of the public of Toronto more earnestly than the question of municipal taxation and the exemptions from taxation, which in this city amount to a very large sum, making the burden of those taxed much heavier than it ought properly to be.

We have in Toronto three or four kinds of taxation: Taxation according to value, of foot frontage, taxtion for improvements in front of citizens' property, and something in the way of a poll tax for water takers. Upon what sound principle of economics the property which receives the benefit of police protection, fire protection, the cleaning of streets and lanes, and such other services as are absolutely necessary for the health, comfort and convenience of the citizens, rests, it is impossible to conceive. It will be found upon investigation that it is based upon political exigencies and supported by a theory. It will be your special duty to deal with this question earnestly, so as to make such an impression upon the convention that the representatives of municipalities will be unanimous in declaring it to be unfair and unreasonable; and having done that, a united front will be formed for respectfully approaching the Provincial Legislature and urging with all the strength of numbers and force of reason to have the exemption clauses erased from the statute book.

There are other questions of municipal taxation which will also occupy the attention of this large representative gathering, which, although perhaps of less importance, are still questions with which municipalities are deeply concerned. There is one of special interest to myself and to a large number of the property owners of this city—I mean the question of Mr. Macdonald's taxation for local improvement works and services. It seems to be, in my humble judgment, a most iniquitous tax, and one which ought to be speedily abolished.

I again welcome you to Toronto, and trust your visit will be a pleasant as well as a profitable one. I am sure that with the combined ability of all the Mayors and Reeves of the municipalities in the Province of Ontario, great good will result from this convention.

It will now be your duty to appoint a permanent chairman, and in the selection of that gentleman you will have a abundant material of the best kind to choose from.

Election of Officers.

His Worship's well-chosen remarks were duly applauded, and the convention proceeded to elect a chairman. Mayor Shaw declined the honor, and the choice between Mayor Elliott of Brantford, Mayor Skinner of Kingston and Ald. Scott resulted in the election by a sufficient majority of the Toronto representative. Ald Leslie was elected secretary.

The following committees were chosen:

Credentials—Mayor Johnston, Mayor Skinner, Mayor Elliott and Mayor Barnes.

Resolutions—Mayor Hewer, Ald. McAndrew, Ald. McKelvey, Ald. Duncan, Ald. Carlyle, Mayor Smith, W. A. Clark, Mayor Wright, Mayor Thompson.

Exemption of Street Railway Property.

Councillor McCulloch of East Toronto, who was billed for a paper, but had forgotten his manuscript, spoke upon the exemption of street railway property from taxation. He told how his municipality had successfully imposed a tax on the Scarboro Railway Company in 1895-96, but had been prevented by the courts from doing so this year. He referred to the rail episode and laughed at his own supposed danger. He would tax all street railway property.

The Vital Resolution.

When Ald. Carlyle submitted the vital resolution, seconded by Mr. Small of North Bay, to the Committee on Resolutions, he furnished the convention, when the committee reported, with the topic of a debate which lasted almost throughout the afternoon. He moved as follows:

"That, whereas we believe that in this province the burden of taxation is not equitably distributed, and that this inequality arises principally from the fact that under the Assessment Act a large amount of real estate, personalty and income is wholly or partially exempt from taxation; and whereas we are of the opinion that it is only fair and just that all who partake directly or indirectly in the benefits of municipal government should pay a fair proportion of the expenses thereof; be it resolved, that in the opinion of this convention the Legislature of the Province of Ontario should be memorialized to revise and amend the said Act, embodying as far as practicable the principles set forth in the following clauses:

"That this convention is in favor of the principle of assessing each individual according to his or her actual worth, on real and personal property, without discrimination, and that companies, whether incorporated or not, in this respect shall be treated as individuals.

"That this convention is in favor of the principle of abolishing all tax exemptions."

After Civil Servants.

Another resolution was aimed at the civil servant immunity nuisance. It was moved by Ald. McAndrew and seconded by Ald. Hannaford:

"That a petition be presented to the Dominion Parliament asking that all salaries of officials employed under the Dominion Government be made subject to be taxed by all municipalities in the same manner as the salaries of other persons in such municipalities, and that such salaries be also made liable to the same extent as the salaries of other persons."

Other resolutions were also submitted, and the first order of business in the afternoon was the spirited consideration of Ald. Carlyle's "sweeping" resolution. Its very comprehensiveness proved its ruin. Ald. Scott was in the chair.

Ald. Carlyle's Views

Defending the position he had taken on the first resolution, Ald. Carlyle explained that de desired to put all side issues aside and have every source of wealth taxed by the Government. The right principle was to go to the Government and have everything taxed according to its value. Regarding the exemption of churches, he thought it was all sentiment. He was not opposed to churches, but believed that the privilege and protection they enjoyed should be paid for. Cemeteries were money-making ventures and should also be taxed. Government and municipal buildings were useful to have in our midst, but should be taxed. Replying to a question by Mr. Marks of Chatham, Ald. Carlyle emphatically declared that he would certainly tax the salaries of Government officials.

Straight on Principle.

Ald. McAndrew of Hamilton would not go back to the old system of taxing furniture in houses. He also affirms a principle just as Ald. Carlyle. He was radical enough to believe that the man who worked 312 days per year should not be taxed even though the salary received was up in the thousands. The man who didn't work should be taxed, for he produced nothing. But he desired to protest against the taxation of such personal property as furniture.

Kingston Has Much Church Property.

Mayor Skinner of Kingston held that the churches should not be more strictly taxed than they are now. He believed the whole committee on resolutions were more radical than the council and citizens of Kingston. He thought it would be much better for the convention to tell Parliament exactly what they wanted. He had no objection to any part of the resolution excepting that regarding church property. It was such a radical measure as only extreme radicals could approve.

Ald. Keating of St. Catharines agreed with the previous speaker as to the exemption of churches and did not think it right to tax Government property when other places would be glad to have it. If cemeteries were taxed every tombstone would have to be taxed and it would be a very heavy burden.

Mr. Marks came from Chatham, where 19 per cent. of the property was exempt. In the last 10 years the taxes had increased 110 per cent., while the population had only increased 20 per cent. This was due to the modern improvements the city required. To meet this condition the basis of assessment should be enlarged.

Mayor Johnson of Belleville would come to the conclusion if the resolution passed that the convention were not practical men. As to taxing Government and municipal buildings, the idea would never be adopted. If the city of Toronto taxed the Government Buildings in Queen's Park they would be taxing the whole Province for the benefit of the city of Toronto. The Province would not listen to this. The city of Belleville was the county town of Hastings, and the people thought they were enjoying privileges enough in having the county municipal buildings there without taxing them. He would like to see the convention remedy grievances and not take action on any such resolution as had been introduced.

Mayor Smyth of Lindsay, as member of the committee, explained that the resolution had only been drawn up to get at the opinion of the convention.

Don't Abolish All Exemptions.

Ald. McKelvy of Kingston maintained that the principle of the resolution was to tax every man if he only earned $100 per year. It was against the principle of the income tax which was only intended to reach large incomes. He did not think it would look well to ask the Government to sweep away all exemptions.

Would Assess Churches.

Mayor Radford of Galt agreed with the Mayor of Belleville that Toronto and Ottawa should not receive taxes from the whole Province, nor should county towns tax municipal buildings and thus use the money paid by the county. But he was perfectly willing to see churches assessed. He went to church regularly, but was willing to take his share of the taxes.

Mayor Barnes of Smith's Falls was not in favor of church exemptions. They should pay for the protection and benefits they derived. But he would not have Government and municipal buildings or small incomes affected.

Mayor Thompson of Owen Sound thought the matter was being dealt with in a business way. It was either a principle, or it was not a principle. If a delegation went before the Government it was a certainty that the Government would look after their own property.

Ald. Hannaford understood the reason of the meeting to be the consideration of the point whether or not the Government should deprive municipalities of the power of exempting property. He failed, however, to see why churches should not pay their just share of taxation. It was unfair to ask the non-church-going population to pay extra taxes that churches might be exempt.

Councillor McCulloch of East Toronto was followed by Mayor Johnson of Belleville, who moved in amendment, seconded by Mayor Radford of Galt, that the list of by Mayor Radford of Galt, that the list of exemptions be left over before the convention be considered clause by clause and vote be taken upon each one.

Exemption of Manufacturers.

Ald. Parnell of London brought up the subject of the exemption of manufacturers. If no exemption to them were allowed, the manufacturers would settle where it would be most to their advantage and would not be setting one municipality against another. Continuing, the speaker, with an emphasis born of his own experience, railed against the exemption of ill-paid civil servants from taxation as well as from civil suit.

The chairman having ruled out the previous amendment as out of order, Mayor Smith moved that "This convention approves of the general principle of exemption from taxation."

Ald. Leslie was not in accord with the sweeping nature of the resolution. But there were certain exemptions to which he could not object. It would be a fair question to discuss whether or not the poor man should not be exempted $200 or $400 from taxation. Wealthy men with property worth $100,000 were often assessed for about $40,000. This exemption of the rich was unfair. He appealed for the adoption of the ruled-out amendment.

The chairman repeated his ruling, but it was appealed against by Mayor Johnson of Belleville. The chairman was almost unanimously sustained.

Carlyle's Resolution Knocked Out.

Ald. McKelvy then moved in amendment to the amendment that, although in the opinion of this convention, the practice of exemption from taxation, as now carried on in municipalities, is unjust and unfair, yet at the same time they cannot support the sweeping resolution of Ald. Carlyle.

The amendment to the amendment carried by a substantial majority.

The consideration of the second resolution was deferred.

The third resolution calling upon the Government to abolish exemptions to manufacturers called forth considerable argument.

Ald. McAndrew of Hamilton would have the exemptions to manufacturers made up by individuals whose property was raised in value.

Ald. Emory of Hamilton spoke of the audacity of certain Hamilton manufacturers and was followed by Mayor Johnson of Belleville, who was in favor of the granting of bonuses, but not in favor of exemptions from taxation.

A Crack at Hamilton.

Mayor Radford called attention to the fact that his town was compelled to grant bonuses by reason of the grasping disposition of Hamilton.

Ald. McAndrew: "That shows how easily you are hung up."

Continuing, he said if every municipality dealt with manufacturers as did his own there would be no grasping.

Ald. Parnell failed to see the difference between bonusing and exemption. It wasn't the exemptions which caught the eyes of manufacturers, but they saw that a town suited them and tried to find it the council was soft enough to exempt them from taxes.

The resolution was carried almost unanimously.

The convention arose at 5 o'clock and adjourned to Webb's, where they were the guests of the city at luncheon. Mayor Shaw acted as chairman. After the meal to the Queen the party left for the Exhibition grounds.

The question as to whether the gathering shall be an annual affair will be decided this morning.

THE YELLOW FEVER.

Dr. Guiteras, the Expert, Reports 25 Cases at Ocean Springs—Two Cases at Scranton.

Washington, Sept. 9.—Dr. Guiteras, the yellow fever expert, telegraphs from Ocean Springs to Surgeon-General Wyman as follows: "Have seen to-day 25 cases of Dengue. Will withhold opinion about three other cases. There are 38 sick in town. Three new cases."

New Orleans, La., Sept. 9.—Sheray Seymour died at 1 o'clock this morning at Ocean Springs of the prevailing fever. Dr. Salomon's report as to the existence of two cases of yellow fever at Scranton is considered reliable. Dr. Salonton says the fever is Yellow Jack, but this is of a mild type. Rigid quarantine will be enforced against Scranton. The Government experts probably will be asked to go there, and also to Perkinston, to determine definitely the character of the disease.

LUCKY IRON MOULDERS.

They Win the Two Special Prizes Offered for Competition on Labor Day.

Lieut.-Col. John I. Davidson, Lieut.-Col. J. M. Delamere and Capt. George McMurrich, who were requested by the Labor Day Committee to report on the union making the best general appearance in the street parade, have reported as follows: Iron Moulders first, with 87 points; Pongshoremen and Plasterers, equal seconds, 86 points; stonecutters and bakers, equal thirds, 84. By this award the Iron Moulders' Union have captured both special prizes on Labor Day. They obtained the highest number of points in the athletic sports, thus winning the Firemen's Cup, and now the cup for best appearance on parade.

New Books at the Public Library.

Mason, Mission of St. Augustine to England; Holt-Butterfill, Mechanical and Engineering Drawing; Aurevilly, Of Dandyism and of George Brummell, translated by Douglas Ainslie; Earle, Pot Pourri from a Surrey Garden; Carlyle, Montaigne and Other Essays; Schulz and Hammar, The New Africa; MacDonagh, The Book of Parliament; Chamberlain, Foreign and Colonial Speeches; Mahaffy, Survey of Greek Civilization; Hill, Sources for Greek History, B.C. 478-431; Evans, Ancient Bronze Implements of Great Britain and Ireland; Handbook of Canada, British Association for the Advancement of Science, Toronto Meeting, 1897; Christina Rossetti, New Poems; Seaman, With Double Pipe; Morris, The Earthly Paradise; Hannibal, Soldier, Statesman, Patriot (Heroes of the Nations), by William O'Connor Morris; Hornung, My Lord Duke; Hall Caine, The Christian; Lawson, While the Billy Boils; Ollivet, L'Empire Libéral, vol 2.

The New Holy Blossom Synagog.

The business committee in charge of the arrangements for the dedication of the new Holy Blossom Synagogue held a meeting last evening at the residence of the chairman, Mr. A. D. Benjamin, Sherbourne-street, to allot seats for the opening ceremony and to complete other minor details.

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