

advisory. The secretary of the Bureau of Industries for statistical purposes receives annually reports in reference to assessment, taxation and financial transactions of every municipality. The Railway Committee of the Executive Council of Ontario may consider municipal by-laws relating to location of electric railways, etc. The report of the Provincial Assessment Commission includes a recommendation for the appointment of a Provincial Board of Assessment Commissioners, to assess the lands of railway companies and companies using the highways and to report annually in reference to the manner in which the assessment laws are enforced. The suggestion recalls the State Boards of Equalization of the United States. The Commission also refers to the necessity for a local government board as follows :

"Municipalities would seem to be already too inclined to undertake without adequate technical knowledge local works and enterprises in the nature of permanent improvements, in the over-

DRAINAGE ACT AMENDMENTS.

The Drainage Act Amendments enacted last year provide :

1. That the council of any municipality, at its first meeting of each year, may appoint two residents of said municipality to be called drainage viewers, whose duty it shall be to accompany the engineer in laying out any drainage work and assist him in assessing the cost on the various properties benefited. At least one of the drainage viewers must agree with the engineer as to any matter required to be done or reported. The appointment of competent viewers will not only assist the Engineer and council, but will be a source of information to ratepayers interested in proposed works.

2. The second amendment refers to accounts for services of engineers or surveyors appointed by municipal councils to perform any work under the provisions of the Act. The enactment requires engineers to make oath to all accounts rendered, which must contain detailed information as to number of hours occupied in each day in connection with drainage works, plans and reports. It is also necessary to specify where the work was done and whether an assistant was employed or not. Provision is made for an audit of the account by the County Judge at the request of the council or any ratepayer interested.

This is a remarkable piece of legislation. It is paternal and inquisitorial in its character, and should be repealed. An engineer should be appointed the same as any other official. The council should assume the responsibility for their appointee. His accounts should be rendered in the ordinary way. It is sufficient to require a verification under oath when the Judge is called on to settle any dispute that may arise. This is the ordinary procedure provided by law.

A NECESSARY AMENDMENT.—When a drainage work is finished the engineer in charge should issue to the council a *certificate of completion*, showing all authorized expenditures. The council should be required to consider the certificate at the first session after it is received and determine the deficiency or surplus, if any, in connection with the work, and pass amending by-laws as required by section 66 of the Act.

TAXING CHURCH PROPERTY.

Mr. Duane Mowry, a writer in the well-known lawyers' magazine, the *Green Bag*, published in Boston, gives the following five reasons why church property should be taxed :

"First, because the church performs no public office

sanguine hope that increasing prosperity may cause the debts incurred for such enterprise to bear lightly on the taxpayer. Immediate liquidation of debts for matters not in the nature of permanent improvement should, at all events, be a rule in municipal administration, but it may be doubted whether that is a rule at all generally followed. On the contrary, it is to be feared that the debenture debt of many municipalities, if examined, would be found to include sums which should not have been carried over to swell the tax of future years.

"Some governmental supervision of contemplated permanent improvements might with public advantage be provided (as under the Local Government Acts in England) so as to require, as a condition precedent to the undertaking of such enterprises, the previous approval of a properly constituted Governmental Board."

The work of such a Board would be largely supervisory and educational, though certain powers of control would necessarily be conferred subject to legislative revision. Its benefits ought to be many. The co-opting tendencies in Ontario municipalities would thus find legitimate and helpful expression.

or function known to the laws of the land which entitles it to immunity therefrom.

"Second, because the policy of exemption from taxation of church property involves a union of church and state at variance with the fundamental principles of our Government.

"Third, because such exemptions are inequitable in that they favor a portion of the community, statistics showing that about one-third of the population are church members or communicants, only, at the expense of others not interested.

"Fourth, because the policy of exemption of church property from taxation involves a liability to the accumulation of great wealth, to be held in mortmain by never-dying corporations, independent of the state.

"Fifth, because the exemption of church property from taxation is wholly inconsistent with and totally opposed to the cardinal idea of the church, viz., that all means contributed for its support as well as all efforts in its behalf, shall be given freely and voluntarily, a tax imposed by Government never being given, voluntarily, in the sense in which church offerings are contributed.

A GARDEN CITY

It is no small tribute to the power of the wave of thought started by Edward Bellamy that one ripple from it should have the credit of starting another very notable movement here in England within the past three years, says a London correspondent of the *Boston Transcript*. Yet such is the case. With an array of more than 100 men and women of national and even international repute as vice-presidents, and backed by some of the most successful business men as well as by a membership that showed their sincerity by subscribing \$100,000 worth of stock in very short order, the Garden City Association can demand a respectful hearing for the proposition they are making, which is no less than to build from the ground up a new sort of city.

In this city there is to be no private landlord, the whole of the land being owned and controlled by the municipality. All the increase in land values is to be used for the further development of the city and the benefits shared by all citizens. This will also allow of the city's being built in a comprehensive systematic plan instead of the hit or miss makeshift plan so generally followed. Another item in their programme is that under no conditions should more than one-sixth of the land be built upon, and that each city should be surrounded by an ample zone of farming land, as well as having in its midst large park spaces, with the houses facing on broad avenues and boulevards.—*Ex.*