

nection with Granville street bridge, the tender of Martin & Kelley, at \$7,400, has been accepted.

KOONLINA, B. C. Addition to general hospital. Toye & Gardiner, general contractors, plumbing, Lawrence Hardware Co.; contract for heating not yet let.

STRATFORD, ONT.—Cement walks: Guelph Pavement Co., contractors.—Sewage disposal works. E. A. Cawsey, successful tenderer, \$4,225.10. Grant & Co., Toronto, tendered at \$4,413.95.

GUELPH, ONT.—Two storey brick residence for A. Murchy: Carpenter work, F. W. Darby; mason work, Shaw & Dunbar; plastering, J. J. Mahoney; tinsmithing, D. E. Rudd; painting, W. Scriven.

BROCKVILLE, ONT.—G. T. Fulford's residence: Plumbing, Brown & Semple; roofing, Deegan & Co.; metal work, R. H. Smart.—St. Johns Presbyterian church at this place will be heated by two No. 24 "Kelsey" warm air generators, now being installed by the James Smart Mfg. Co.

WINNIPEG, MAN.—Improvements to St. Paul's Indian school: J. & J. McDermott, contractors.—S. Hopper & Son, architects, have just let the contract for a large stone and brick warehouse for Jobin & Mance, on Market street east, to be four storeys, 50 x 120 feet.—New Gimli docks: J. J. Vopin, this city, contractor.

WILLOWDALE, ONT.—For superstructure of 100-foot steel bridge over forks of river Don, in township York, tenders were submitted as follows: Hamilton Bridge Company, \$1,200 (accepted); Dominion Bridge Company, \$1,385; Dixon Bros., \$1,390; Stratford Bridge & Iron Works, \$1,400; King Bridge Company, Cleveland, \$1,411; Imperial Bridge & Iron Works, Montreal, \$1,425.

OTTAWA, ONT.—Separate school, corner Eccles and Le Breton streets: W. J. Sims, successful tenderer, \$4,155.—The contract for building the Ottawa street railway to Britannia has been let to Heney & Smith, at a price about \$40,000, the railway company furnishing the rails, poles and ties. A pier about 600 feet in length will be built at Britannia.—Girl's school for Separate School Board: Oscar Beaudry, successful tenderer, \$6,990. Other tenderers: J. A. Desriviers, \$7,495.99; Joseph Fauteux, \$7,850; Danis & Dufresne, \$7,253; J. Bourque, Hull, \$7,000.

QUEBEC, QUE.—For the construction of the proposed Quebec bridge tenders were submitted by the following firms. The Carnegie Steel Company; Keystone Bridge Works, Pittsburg, Pa., for cantilever superstructure; Dominion Bridge Company, Montreal, for superstructure of both cantilever and suspension system; William Davis & Sons, Cardinal, Ont., for foundations of both cantilever and suspension systems; Engineering Contract Company, New York, for foundation of both cantilever and suspension systems; Union Bridge Company, New York, for a rigid suspended truss bridge. The New Jersey Steel and Iron Company handed in an incomplete set of plans without tender, and asked for more time. The above tenders have been submitted to Theodore Cooper, consulting engineer, of New York, for a report.

BIDS.

SMITH'S FALLS, ONT.—Only two tenders were received for construction of granolithic walks. Mr. McIlvenny tendered at 18 cents and the Guelph Paving Co. at 16½ cents per square foot. The contract may be awarded this week.



AN OMISSION.

In order to find space for a report of the Municipal Convention held in Hamilton last week, it has been necessary to omit from this number Mr. Campbell's paper on "Highway Culverts and Bridges." Next week the paper will be continued.

MUNICIPAL CONVENTION IN HAMILTON.

The first annual convention of municipal authorities opened in the city of Hamilton on September 5th. Mayor Teetzel presided.

After preliminary work, Assessment Commissioner Pratt, of Ottawa, moved the following resolution: "That the law as it now stands in assessing personal property or income is unjust, impracticable and impossible of equalization; that no basis is given to the assessor upon which his judgment can be brought to bear as in the assessing of real property; that each person to be assessed for personal property or income should be required to make an annual return of personality or income to the assessment department, as is required in Great Britain and the United States: that all incorporated companies, including banks, should be assessed as other individuals or partnership; that the revenue of persons from Dominion, provincial or municipal bonds should be assessed as other personal property or income."

After considerable discussion the resolution was seconded by City Solicitor Mackelcan, of Hamilton, and carried unanimously. Mr. Mackelcan brought

up the subject of seizures on personal property for taxes before coming on the real estate, showing clearly that a change in the law was necessary.

On motion of Solicitor Mackelcan the following resolution was passed: That no sale of lands for taxes in any city shall be invalid by reason of there having been goods or chattels within the county belonging to, or in the possession of, the person assessed for the lands, or goods or chattels upon such lands liable to seizure for taxes, and of no levy by distress having been made upon such goods or chattels for the payment of taxes due in respect of said lands.

The following resolution was passed, on motion of Auditor Cluff, of Ottawa, and Mayor Radford, of Galt: That in the opinion of this convention the clause in

(Continued on page 6).

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