

BUDGET IN NOVEMBER—TAX RATE IN JANUARY.

To-day the city's budget is presented annually about May, when a great deal of the year's work has already been planned for and a great deal of money already expended in anticipation of the final grant being made. **The budget should rather be presented and provisionally considered in advance of the work and also at a time when the public has its attention more particularly directed towards civic affairs, which is in the Autumn.**

Moreover, in the Spring, usually about one-third of the Council are new men, and their views cannot be as helpful as they would be after a season's service in the Council. Again with civic revenues estimated, not by the Board of Control, but by the City Treasurer, as is recommended, and with the Provincial Government insisting on the observance of the Municipal Act as to overdrafts, the public would be more likely to get a run for its money.

ARBITRATION AND ASSESSMENT VALUES.

A costly obstacle to many civic undertakings is the difficulty met with in expropriating lands and buildings. Should we not be empowered to relate the price for expropriated property to its assessed value? This is being tried out to-day in a voluntary way in Philadelphia. Assessed value is the Assessor's sworn judgment of the market value. If a property owner consents to an assessment below the market value, he is a party to a fraud. Some compensation should be undoubtedly given for the inconvenience of expropriation and the suggestion has been made that a working arrangement be legally recognized that **for municipal purposes real property might be expropriated on the basis of assessment plus twenty-five per cent.**

Incidental damages open up another question and leave wide room for differences of opinion; but of late years the situation has become so serious that the whole matter should be carefully considered. It may be that public opinion is not sufficiently aroused as to the epidemic of extravagant claims for damages made on the City Treasury; it may be that the machinery for arbitration is defective. It does seem strange, however, that final arbitration costs are usually so far in excess of any previous forecast. For example, **the land damages in connection with the Queen Street high level bridge were estimated at only \$43,500. Up to the end of June we had already paid out \$347,362.16, with outstanding obligations estimated not to exceed a further \$6,000.** To proceed with work before such values are determined, leaves the city exposed to unforeseen liabilities. With a definite basis as suggested for determining the cost of land and buildings, it would seem as if it should be possible to proceed with civic undertakings with due regard for the interests of everybody concerned.

A CITY-PLAN A DIVIDEND PAYER.

Certainly if the city acted as one would expect any intelligent private establishment to, and worked out a city-plan, large sums spent on street openings, extensions, widenings, etc., after property had been built on and values advanced, would be saved. With a city-plan in existence it would hardly have been possible to close Queen Street at Sunnyside for two years and then after suit for damages was entered, to proceed hurriedly with opening it into High Park. With a city-plan it would hardly have been possible to leave to the costly future