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ST. THOMAS SEPTEMBER 1, 1901.

Mr. Ezra W. Lane, who a few months ago was appointed to succeed Mr. James B. White, as clerk of the town of Prescott, was drowned on the 12th of August last, with two companions, in the Gallops Rapids of the River St. Lawrence. The capsizing of a steam launch was the cause of the regrettable disaster.

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Mr. T. G. Meredith, solicitor for the city of London, recently gave the council of that city an opinion to the effect that it could not legally pass a by-law pursuant to section 6 of chapter 26 of the Ontario Statutes, 1901, abolishing the use of trading stamps within the limits of the municipality, until after the first day of January, 1902.

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The people of Paris are protesting against the rates charged by municipality for electric light. The town manages and owns the electric light plant and has issued a new schedule of rates which it is claimed are twice as high as those of the old private company who made twenty per cent. profit. Municipal ownership in this case appears to come high.—*Dundas Star*.

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The change in the Assessment Act by the Ontario Government at the last session of the legislature has added to the assessment of five companies in Toronto \$2,446,069, which with a rate of 19 mills on the dollar would add \$46,475 to the city's revenue. The increases are as follows:—Toronto Railway Co., \$1,156,060; Consumers' Gas Co., \$550,000; Telephone Co., \$475,000; Electric Light Co., \$100,000; Incandescent Light Co., \$165,000; total, \$2,446,069. Whether or not the Assessment Amendment Act adopted at the last session of the legislature really ended the

Act, or whether the "scrap iron" interpretation till holds good, will probably be decided before long in Toronto. Assessed as "scrap" the Toronto Street Railway Company's property was valued at \$90,000; this year the civic assessment department raises the valuation to about \$1,506,000. The property has been assessed in only one ward, and, as the new Act, provides, "valued as a whole."

Assessment Appeals.

We are indebted to Mr. Geo. G. Albany, clerk of the town of Meaford, for the following report of the decision of the county judge on two interesting questions of assessment, heard by him recently on appeal from the Court of Revision of the town:

A court for hearing appeals from the court of revision, was held by His Honor Judge Creaser, last Saturday forenoon at 9.30 a. m., at the town hall. Mr. John Findlay had appealed against the provisions of by-law No. 20, passed under authority of section 8 (2) of the Assessment Act, on the ground that the by-law did not exempt his lands from taxation for waterworks, street lighting and sidewalks, although he had on 31st of May notified the council, claiming exemption in respect of the improvements mentioned. At the time of passing the by-law the notice given by Mr. Findlay was considered as being filed too late, and not within one month from the date fixed for the return of the assessment roll, namely 30th April. The council, however, subsequently, and before the hearing of the appeal ascertained that the notice was in time and passed a by-law partially exempting the appellant's lands on Montgomery street from taxation incurred for the improvements above mentioned. The second by-law was satisfactory to the appellant and satisfied the appeal which accordingly lapsed. There was room for some nice points of law in the computation of the time for giving the notice to the council, which was involved in this appeal.

Considerable interest was shown in the appeal of Mr. M. A. Pigott against the assessment of his dredging and railway plant, which is assessed at \$5,000. The town court of revision on Mr. Pigot's appeal in the first instance confirmed the assessment and dismissed the appeal, and Mr. Pigott subsequently appealed to the county judge from court of revision. His grounds of appeal were (1) that personal property so assessed is not assessable, or in the alternative (2) that the dredging plant is not his property and is not assessable as against him and (3) that if assessable at all is not assessable at Meaford, his office being at Hamilton. Mr. J. S. Wilson appeared for the town and Mr. Tyrville appeared for Mr. Pigot. After arguments by the counsel, section 7 of the Assessment Act, which exempts steamboats, sailing vessels, tow barges and tugs from taxation, was held not to

include the dredges, scows, etc., assessed in this case. Evidence was tendered as to value of the plant and to the effect that the remainder of the plant without the dredge was worth at least \$5,000. His Honor accordingly fixed the assessment of the plant including "steam dredge No. 7 and steam shovel, scows, derricks, scrapers, wagons, engines and other appliances on harbour and railway works" at \$5,000. This assessment will mean about \$125 in taxes for the town treasury.

The "Scrap-Iron" Assessment Again.

Two decisions have recently been given involving the construction and effect of the amendment to the Assessment Act, passed at the last session of the local legislature. One was delivered by Judge Morgan, one of the judges of the County of York, in an appeal of the Metropolitan Railway Company against an assessment of \$4,500 in the town of Aurora. In reducing this assessment to \$1,500, His Honor made the point that the amendment of last session, intended to do away with the "scrap-iron" mode of assessment, is of little effect in the case of railways operating in a number of municipalities, because railways so operating cannot be assessed in any one of them as a going concern, in the same way that the Toronto Street Railway or a similar road confined in its operation to one city, can be assessed. This judgment in effect, means that while the larger cities will be able to get a reasonable amount of taxation from street railways, within their limits, the smaller places must still suffer from the injustice of the "scrap-iron" system, under which the plant is valued, not at what it is worth to the company as a concern in active operation, but at what it would bring if torn apart and sold to a junk dealer.

The other one, was handed down by Judge Liddell, one of the judges of the united counties of Stormont, Dundas, and Glengarry, in an appeal by the Bell Telephone Company against the assessment of its poles, wires and other property in the township of Winchester. The township Court of Revision had assessed the property of the company at its face value as a going concern, and against this the company appealed on the ground that the amendment to the Assessment Act above referred to, although very wide in its language, is still not effective to render nugatory the decisions of the Ontario courts, which previous to its passage had held that these properties must be assessed on what is known as the "scrap-iron" basis. His Honor, after going fully into the matter, comes to the conclusion that the contention of the company is quite correct, and that the language of the recent amendment cannot be said to have overridden the Ontario decisions on the question, and he therefore directed the property to be assessed at its value as "scrap-iron".