

municipalities, who through force of habit, or as a matter of principal, will appeal against any assessment, even if it were made by the angel Gabriel. This has to be done in order to protect the more liberal minded tax payer, who is willing to pay upon a fair assessment.

The ideal assessor must of necessity be exceedingly discreet, as in the pursuance of his business, he will learn a great deal of the private business of individuals and corporations with whom he comes in contact. Probably, I cannot illustrate this better than by a remark that was addressed to the writer by a rate payer; "From your conversation, it seems that you consider it an assessor's business to know everybody's else's business," the answer being, "You are quite right; but it is not his business to tell everybody."

The assessor must also be a man of strong will-power and have perfect control of his temper, as upon many occasions he will be made the subject of intimidation, and threatened by powerful interests and corporations, that unless he follows the course mapped out by them, he will have to be on the lookout for another situation; and upon the other hand, he must be exceedingly careful not to allow sentiment of any nature to warp his judgement. Rich and poor should be used alike, without any distinction being made. At the same time he should treat all parties with whom he comes in contact in a kind and courteous manner, resisting strongly any bull-doing tactics by which means many rate-payers vainly imagine they can obtain the object which they have in view, at the same time maintaining his own self respect and having due regard to the self respect of others.

POINTED PARAGRAPHS FOR THE ASSESSOR.

Procuring information about anything that exists is not impossible. It is only a question of Brains, Work, Time and Money. Brains lessen and make the work easy. Money shortens the time in accomplishing your object.

Study human nature. Know your man. You can wheedle out of one information that in another, you will have to use a corkscrew or a club to extract.

Get all the people into your confidence, but never divulge the source of your knowledge, unless the importance of the case demands it, and then only with the consent of the party from whom you received it. Unless you are able to procure this, retract or apologize. Never do anything that will interfere with your private information system.

Your entire life is a school, and you are learning new lessons every day from the cradle to the grave.

You may be a University graduate, even a gold medalist, but the chimney sweep, or the man digging in the sewer knows something that you do not. Do not ignore them as teachers.

English City Government.

If in English cities municipal matters are better than they are in the great cities on this continent it is partly, at least, because the social structure of those communities is different, the influence of leading men is greater, and they take more part in civic life.—Independent, New York.

The Telephone Circular.

Quite a number of municipalities have sent in replies to the official circular contained in last month's Journal, and the information is very interesting. The difference in the rates charged by the Bell Co. is very marked, and appears to be governed by the figures that could be got. The same thing applies to the annual contribution to the public funds, which in many cases is absolutely nothing, although the Co. has the right, by that regrettable and unjust Federal legislation, to go through the streets and put up its ornamental (?) poles anywhere.

The last question in the circular, "Is your Municipality interested in telephone questions? Is so, why?" throws a very great amount of light upon the feelings of the municipalities, and we give below some of the most interesting.

CARBERRY, MAN.—"We think that municipal ownership is best; as we cannot have this, then Government ownership will suffice. The present company's (that is the Bell) rights are too arbitrary; our assessment laws exempting."

NORTH SYDNEY, N.S.—"We have a most unsatisfactory service." (The Eastern T.C. is controlled by the Bell.)

GODERICH, ONT.—"Our municipality prides itself in its beautiful streets, and desires particularly to control the mutilation of same."

NORTH BAY, ONT.—"The Board of Trade is at present agitating the question, as it is felt that existing arrangements are unfair to the town." (Bell Co.)

TRENTON, ONT.—"We pay too much for telephones, for the service rendered." (Bell Co.)

MEAFORD, ONT.—"We believe that they should be much cheaper, and a great many more would be used."

SARNIA, ONT.—"We want cheaper 'phones, and are waiting for Sir William Mulock's Bill."

CHILLIWACK, B.C.—"We want cheaper and better connections with the different sections."

MERRITON, ONT.—"We think charges are too high." (Bell Co. rates, \$20 and \$40.)

HINTONBURG, ONT.—"The Council considers the rates are too high." (The Bell Co. charges \$25 and \$45, and \$5 extra for every quarter of a mile distant from Ottawa.)

WESTVILLE, N.S.—"We think the annual charges are too high." (The N.S.T. Co. is controlled by the Bell Co.)

CORNWALL, ONT.—"Think there should not be a monopoly in such matters."

PETERBOROUGH, ONT.—"We want to secure better control of our streets. To keep prices at proper figures. To secure for independent companies trunk line facilities, and with a view to local municipal systems in accordance with the principles of municipal and Government control of public utilities."

KINGSTON, ONT.—"We believe in municipal ownership of public utilities."

WOODSTOCK, ONT.—"Present system (Bell) unsatisfactory."

RICHMOND, QUE.—"We would like to have the People's Co. 'phones in the railway station, but the Bell Co. controls the situation."

PARIS, ONT.—"We would like cheaper rates." (Bell Co. charges \$20.)

EMERSON, MAN.—"Like most other municipalities, we believe this is a 'public utility' which the municipality should own and operate for its own benefit."

WINNIPEG, MAN.—"A special committee was appointed last year to take up the matter of a municipal system; Ald. J. C. Gibson is chairman."

GANANOQUE, ONT.—"The Bell Co. is too exacting. We are in favor of main lines being owned and operated by the Dominion Government, and free competition in local municipalities."