

### Brant County an Illustration.

That much of the taxation now paid is absurdly low is easily shown by the illustration afforded by Brant county in the taxation paid by the Grand Trunk Company to our municipalities, the figures being as follows:

	Assessment	Taxes paid
Brantford township	\$10,000	\$ 71.62
Burford township	3,270	33.03
South Dumfries tp.	13,250	84.16
Onondaga tp.	3,330	30.31
Brantford city	85,800	1647.84
Paris town	22,090	409.86
	<b>\$137,740</b>	<b>2,276.82</b>

The total mileage of the G. T. R., in the county is approximately as follows:

	Miles
Brantford to Harrisburg	7
Paris to Harrisburg	10
Brantford to New Durham	18
Paris to Brantford	7
Brantford to Middleport	10
Brantford city, say	4
	<b>56</b>

The average taxation per mile within the county is consequently only \$39.50, whereas the G. T. R. average throughout the province is \$50, and the average in the townships is but \$4 per mile, whereas the general average is \$6. Some other counties probably make no better showing, a fact which would seem to hint that the assessors are not alive to their opportunities.

### Illustrations of the Present System.

As illustrating the present system of taxation, it may be stated that the Grand Trunk Railway has about 2,650 miles of railway in Ontario, of which, roughly, 150 miles are in cities, towns and villages, and 2,500 in townships. The municipal taxes all told are \$120,359, and the provincial tax, at \$5 per mile, \$13,265—total taxes, \$133,624. In Toronto, Hamilton, London, Stratford and Windsor the taxes paid are \$68,086, while in the other cities, towns and townships the taxes are \$37,273.

The taxes paid are at \$6.00 per mile, \$15,000—total municipal taxes \$120,359. That is, the cities, towns and villages receive to-

gether \$103,359 for 150 miles or less, or at the rate of \$702 per mile; and the townships, for the 2,500 miles, \$15,000, that is \$6 per mile.

### Do the Railways Pay as Much as the Farmer?

It is contended, very properly, that the railways in the municipalities should pay as much taxation as the farmers pay. By some it is contended that they do not, by the companies that they do, and this despite the fact that from some of the largest municipal expenditures, such as those for education and the improvement of highways, they receive little or no benefit. From their point of view the argument is as follows:

"Taking the taxes paid by railways in the townships at \$6 per mile, then since there are eight acres to the mile, this means a tax of 75c per acre, which, at the rate of 10 mills on the dollar, not far from the average (according to the report of the Bureau of Industries, 1902, part 3, Municipal Statistics, page 121), implies an assessment of \$75 per acre, surely a much higher average assessment than that of the surrounding farm lands; this is clear from the fact that the 23,636,178 assessed acres of township lands, less 52,000 acres of lands occupied by the railways, are assessed at \$430,006,064, or an average of less than \$19 per acre, which at a similar rate of 10 mills on the dollar means a tax of 19c per farm acre, against 75c per acre of railway lands.

### What Has Been, and What is to Be.

Mr. Preston next took up the question of what has been done in the past relative to the taxation of railroads, and what is now in contemplation. Whatever ground for complaint there might be that Ontario was not taking sufficient moneys from these corporations, this was the first of the provinces to levy any provincial tax. This had been done in 1899, when it became apparent that if the government was to continue the system of aiding the municipalities by grants for education, agriculture, maintenance of public institutions, improvement of highways, etc., new sources of income would have to be opened up. Hence