

Moved by Mayor Richardson, seconded by Alderman Hubley and carried.

"That in the opinion of this Union it is desirable that the best system of accounting should be adopted by all municipalities and that the Executive be requested to make enquiries and report at the next meeting."

Moved by Mayor Robb, Amherst, seconded by Ald. Hubley, Halifax, and carried.

"That the principle laid down in Mayor Hood's paper respecting the desirability of establishing reformatories be and it is hereby approved by this Union."

Moved by County Clerk MacKenzie, Truro, seconded by Mayor Richardson, Sydney, and carried.

"That in the opinion of this Union, municipal franchises, rights and privileges should not be alienated by the Legislature without consulting the municipality or municipalities affected."

Coun. Archibald, Truro, stated that in his opinion the Towns' Incorporation Act and the Municipal Act should be amended to some extent, particularly the Towns' Incorporation Act, where it says the Town Council has no authority whatever to permit any person, company or corporation to dig up the streets or erect poles or anything of that sort without applying to the Legislature. The whole principle he tried to endorse in that paper (already read) is that the streets are the property of the town and the Legislature has no business to say one way or another how the streets are to be controlled unless in the case of arbitrary action on the part of the municipality; but that would be an exception. Under ordinary prevailing conditions the Council should be supreme and amendments should be made to that effect.

Hon. Sec.-Treas. Doane. "In Halifax such legislation as that would be opposed. They have no more privilege

in that respect in the City of Halifax than they have in the town of Truro; they have to have special legislation for the erection of poles along the streets or anything of that kind. The principal reason why we do not want that kind of legislation in Halifax, is that people come asking to be allowed to erect hitching-posts, awning posts and other similar obstructions and we have no authority to grant them such permission; whereas if the Council or City Officials had the power to permit the construction of these things, the streets would become badly defaced and obstructed. In cities like Boston and New York and other large American cities they have these obstructions on the streets and can't get rid of them and Halifax would oppose such legislation."

Mayor Hood, Yarmouth. "The local authorities are the best ones to judge of what they want on the streets and those intending to make such erections should first make arrangements with the Council and in this way give the town the privilege of getting some concessions for the disarrangement of their streets and the putting up of poles."

Coun. Archibald, Truro. "Corporations get concessions from the Legislature that Town Councils are aware of and can't stop, and it is against these privileges that we would take particular objection as in the case of giving a corporation a great line of poles along the street."

Moved by City Solicitor Roberts, Bridgewater, seconded by Coun. Rogers, Yarmouth,

"That the Executive be instructed to have the Towns' Incorporation Act and the Municipal Act amended so that they will be consistent with the principle affirmed in the resolution which has carried."

Carried.

Councillor Mosher, Truro, read the following paper:

## Bonusing

### Coun. C. J. Mosher, Truro

It is not my intention to attempt an elaborate dissertation on the origin of taxation or the exemption therefrom, but to endeavor to present in a plain manner some reasons why I believe that the practice of indiscriminate bonusing of manufacturing or other enterprises by our municipalities should be discontinued.

It will be conceded by all that industrial enterprises should be planted in congenial soil, some place where all the conditions are favorable to the growth and development of each particular industry; and for a municipality to thoughtlessly and selfishly tempt the location of an enterprise where the conditions are adverse by the offer of a bonus, may exhibit not only a disregard of the rights of others, but a disregard also for the best interests of the Province at large, in that our resources might not be developed along the lines of least resistance but along artificial lines of greater resistance in which "an old man of the sea" would be constantly carried on the back of an enterprise.

Bonusing is liable not only to work injustice to the best interests of the Province in the manner I have stated, but there is the injustice to the tax-payer who is called upon to pay heavier taxes on his own property in order that property of the favoured ones may go free, or he may be called upon to contribute a yearly tax for twenty or thirty years to form a sinking fund for the payment of money borrowed to bonus some doubtful and, to him, unknown enterprise.

In the Council to which I have the honour to belong,

a short time since we had occasion to compare our total assets with our total liabilities, and for every particular liability we found a corresponding valuable asset except in one case; this was a debt of \$30,000.00 for which we are gradually accumulating a sinking fund, and for which we could find no corresponding asset although we "sought it carefully with tears" — it was money borrowed to pay a bonus, or rather the word bribe I think would be a better name. Possibly an expert financier or a politician might have discovered an asset for which we sought in vain.

This unwise idea of one municipality holding out inducements for the location of some industry already established in some other place, has been known, I believe, to have been used by established companies for the purpose of extorting concessions from the municipality in which they were already located. A similar case is reported, but I don't vouch for the accuracy of it, in which a railroad company located their junction with a main line at some distance from a town through which this main line passed. This was not agreeable to the town in question and the company said, "Well, we will locate our junction within your limits if you will pay us say \$20,000.00;" and while the matter was being considered, that town was visited by a disastrous conflagration which made it impossible for them to pay the sum demanded. Then the Company, realizing that the hope of receiving any bonus was destroyed, changed the location of their terminus to within the town limits which was in reality