FIRE COMPANIES' CONTRIBUTIONS TO FIRE BRIGADES.

"A Committee of the Bombay Corporation," says the Calcutta financial journal, Capital "has had under consideration the question of taxing the Fire Insurance Companies established here in order to meet the growing expenses of the Fire Brigade. The Municipal Commissioner is of opinion, and the Committee agree with him, that if any taxation is required on the Insurance Companies, it must be in the direction of the levy of a rate on the amount of movable property insured, since the owners of movable property get the benefit of the Fire Brigade while the expense of the latter is borne by the owners of immovable property. But if insured movable property is thus taxed, it will be necessary to give the Commissioner power to levy a contribution on uninsured movable property which has been in the proximity of any fire for the suppression of which the Fire Brigade has been called. Although this would cause much trouble if generally applied, it would be the fairest system. The Committee, however, do not consider it worth while to ask for an amendment of the Municipal Act to enforce it. Neither do they consider it advisable to levy a license fee from the Insurance Companies. License fees under the Municipal Act are levied on account of the need or possibility of Municipal supervision. In connection with the Insurance Companies these fees would seem to be altogether out of place. For these reasons the Committee are not in favour of levying any special contribution from the Insurance Companies towards the maintenance of the Fire Brigade."

This account of recent doings in an Indian city, for which we are indebted to Mr. W. B. Meikle, the managing director of the Western Assurance Company, expresses clearly the arguments which may be used against the system of contributions by the fire companies towards the support of fire brigades. Some of our Canadian city fathers, in their zeal for raising new revenue that is easily collectable, from time to time come forward with schemes of this kind, backing them up with the assertion that the fire companies are those who benefit most from fire department activities. The Bombay committee saw clearly that this assertion is not merely untrue, but that, in fact, if a tax of this character is to be fairly imposed, it must get at some classes of the community, the owners of movable and of uninsured property, who, in Canadian schemes of this kind, are usually entirely forgotten. In this matter, Canada has a good deal to learn from the clear thinking of Bombay.

WESTERN UNION FIRE.

Proceedings have been commenced by the liquidator of the Western Union Fire Insurance Company, of Vancouver, a defunct British Columbia provincial concern, against some 700 shareholders of the company, seeking to obtain a declaration that these shareholders are liable as contributors. The claims, it is said, are made against shareholders residing practically all over Canada, the total amount represented being more than \$600,000. It is understood, however, that power is only sought to obtain such sums as are necessary to pay all claims against the Company in full and the liquidation charges.

CANADIAN FIRE RECORD

Specially compiled by The Chronich

HEAVY LOSS AT VANCOUVER.

The plant of the New England Fish Company and the Alberta-Pacific grain elevator at Vancouver were destroyed on May 29th through a fire of incendiary origin. Insurance loss is total and aggregates over \$230,000 as follows:—

ON CONTENTS WAREHOUSE. (BUILDING OWNED BY DO-MINION EXTRESS Co.)

Royal	\$10,000	Nova	Scotia	\$5,000
N. W. National Springfield				\$25,000
	Loss,	total.		

ELEVATOR, SCHEDULE COVERING BUILDING, MACHINERY
AND CONTENTS.
Clobe & Privacy Section 1 Company and Contents.

Globe & Rutgers	\$7.000	Commercial Union	32,000
Phœnix of London	5,000	Phil. Underwriters	2,000
Fidelity-Phenix	5,000	Yorkshire	2,000
Mich. Commercial	4.000	Western	2,000
Aetna	3,500	Glens Falls	3,000
Lon. & Lancashire	3,000	London Wutual	2,000
Westchester	3,000	National of Paris	3,500
Connecticut	2,500		
Royal	2,500		\$52,000
	Loss,	total.	

COLD STORAGE, BUILDING AND MACHINERY.

Palatine \$35,000	
Connecticut	\$95,000
Loss	total.

COLD STORAGE CONTENTS.

Johnson &	Higgins,	of	N.	Y.,	(Companies	not	****
known)						\$50,000
			Lo	ss, t	otal.		

BROCKVILLE, ONT.—Fulford Block, corner Court House Avenue and King Street, owned by Senator Fulford Estate, damaged to estimated extent of \$50,000, June 2. Loss to tenants as follows: F. R. Curry, drug store, loss \$25,000 with small insurance; loss to Dr. Williams Medicine Co., Lindsay Piano Store, Brockville Business College, Brockville Loan and Savings Co., and offices occupied by Hutcheson & Driver, K. A. Page, A. C. Hardy, Grand Trunk Railway, G.N.W. Telegraph Co., Canadian Express Co., and others, about \$25,000. Origin, spontaneous combustion rear of drug store.

FLESHERTON, ONT.—Barn of William Humberson destroyed with live stock, farm implements and quantity of grain, May 29. Insurance on buildings, \$1,000. Origin, lightning.

SWIFT CURRENT, SASK.—Saskatchewan & Western Elevator Company's elevator at Pambrun destroyed with 15,000 bushels of grain. Loss heavy.

MERRICKVILLE, ONT.—Summer residence of Howard Putmann on banks of Rideau River damaged to extent of \$2,000, June 2. Loss covered by insurance.

Kelsey, Alta.:—North Star Elevator destroyed May 30 with 17,000 bushels of oats and 10,000 bushels of wheat. Origin, unknown.

Pangman, Sask.—Hotel, two stores, tin shop, and post office wiped out, May 31, with loss of . \$20,000. Origin, unknown.

ROTHESAY, N. B.—House of Andrew Dobbin destroyed with contents, May 21. Loss, \$3,000.

KINCARDINE, ONT.—Two barns of A. Stewart destroyed, May 28. Origin, lightning.