

the value of such land. Some assessors are in the habit of assessing all of the lots in sub-divided lot as so many acres. This is not correct. The valuation of each separate lot is necessary not only for the purpose of sale by the county treasurer, but to enable the statute labor to be properly charged.

Occupied Returns.

County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The treasurers of cities and separated towns and township treasurers in districts have this duty to perform. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots that their property is liable to be sold for taxes. He must also examine the description of the lots entered with

list and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessor's entries thereon must be verified under oath by the assessor.

Personal Property Statements.

Section 47 of The Assessment Act authorizes assessors to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment at "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as section 50 provides a penalty for so doing.

Assessment of Public Service Companies Using the Highways

The assessment of telegraph and telephone and other public service companies is an important consideration. The law has been amended and improved and has passed the scrutiny of the courts. The sections of the Act, as amended in 1903, are as follows :

18. Except as hereinafter provided for, land shall be assessed in the municipality in which the same lies, and in case of cities and towns in the ward in which the property lies, and where any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated and against the person in possession or charge thereof as well as against the owner.

(2) The property by sub-section 3 of this section declared to be "land" within the meaning of this Act, owned by companies supplying water, heat, light and power to municipalities and the inhabitants thereof, telephone companies, telegraph companies and companies operating street railways and electric railways shall, in a municipality divided into wards, be assessed in the ward where the head office of such company is situated; if such head office is situated in such municipality, but if the head office of such company is not in such municipality then the assessment may be in any ward thereof.

(3) The rails, ties, poles, wires, gas and other pipes, mains, conduits, substructures and superstructures upon the streets, roads, highways, lanes and other public places of the municipality belonging to such companies shall be "land" within the meaning of The Assessment Act, and shall, when and so long as in actual use, be assessed at their actual cash value as the same would be appraised

upon a sale to another company possessing similar powers, rights and franchises in and from the municipality and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting their value, including the non-user of any of such property, provided that the plant, poles and wires which are used exclusively in running trains or for any other purposes of a steam railway and not for commercial purposes, shall be, as heretofore, exempt from municipal assessment or taxation.

(3a) Land belonging to any of the companies mentioned in sub-section 2 of this section, and not situate upon any street, road, highway, lane or other public place, shall likewise be assessed at its actual cash value, as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises.

(4) The rolling stock of any street railway company or electric railway company shall not be "land" within the meaning of this Act and shall not be assessable.

(5) In the case of any bridge belonging to or in possession of any person or incorporated company, which crosses any river forming the boundary between the Province of Ontario and any other country or province, which is liable to assessment, the part of such structure within Ontario shall be valued as an integral part of the whole, and on the basis of the valuation of the whole, and at their actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises, and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in sub-section (3) hereof. Any bridge belonging to or in possession of any person or company between two municipalities in the Province shall also be valued as an integral part of the whole, and on the basis of the valuation of the whole.

MUNICIPAL OWNERSHIP IN CAMPBELLFORD.

The Renfrew *Mercury*, in a recent edition, exhibited the working of municipal ownership in the Town of Campbellford. This town seems to be a pioneer in municipal ownership, having acquired its waterworks and light plant fourteen years ago. Naturally enough, therefore, they made a number of mistakes. They began on too small a scale, did the work too cheaply, and installed a limited service, supplying water merely for fire protection, street watering and kindred uses, not for drinking. They also encumbered themselves with an unsatisfactory system of administration by commission instead of direct by the municipal council. About \$45,000 has been spent on the waterworks and lighting plant. If the fire protection is valued at \$25 per hydrant, a loss is shown on the waterworks. If it be valued at \$40 a hydrant—as is charged by a private company in Perth—a profit would appear. The electric light plant makes a good showing, the receipts being nearly \$4,300 and the expenditure rather more than \$3,800. The total expenditure on the two is \$5,286, and the total revenue is \$5,372, of which \$3,182 is in actual cash and \$2,190 in municipal services. The lessons to be drawn are the advisability of avoiding a penurious policy at the outset, and of trusting to direct

control by the municipal authorities. Notwithstanding the mistakes at the commencement the experiment has been satisfactory.

LIGHTING PLANTS PAYING.

Owen Sound's lighting plants, which are owned by the municipality are paying concerns. The treasurer's statement of receipts and expenditures for November shows that the balance on hand in the gas department from October was \$1,431.48, light rates \$798.15, interest \$8.25, making a total of \$2,237.88. The expenditure for manufacturing gas, making extensions, maintenance and salaries totalled \$1,129.87, leaving a balance on hand of \$1,108.01. In the electric light department there was a balance on hand at November 1st of \$1,222, light rates for the month \$290, interest \$16.13, stock \$190.62, making a total of receipts from electric light of \$1,718.75. The expenditure for maintenance, extension, stock, interest and salaries amounted to \$617.86, leaving a balance on hand of \$1,100.89. While there are months in which expenses are higher than in others and November was one of these, yet the balance on hand in each of these departments shows a substantial gain ever since they were purchased by the town.—*Bulletin*.