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The disastrous results frequently overtaking bonused industries are illustrated in the cases of Glencoe and Watford. These places gave large bonuses to enterprises that were supposed to promote the growth and prosperity of the towns, but after a few months' operation the shops were compelled to close. These towns, like all others, must meet their obligations and have on their hands empty buildings where the hum of industry was but of short duration.

Thus far Philadelphia's \$10,000,000 city hall has cost the taxpayers \$25,000,000. It is a costly toy, as yet unfinished. The appurtenant scheme of a magnificent parkway leading from the city hall across lots to Fairmont Park is now in its blushing infancy. Before it shall be completed it will probably be as expensive as the city hall, says *The Record*. The possibilities of auriferous grafting in the Parkway in the next twenty-five years make the contractors' mouths water.

The Berlin *News-Record*, referring to the county councils efforts to have a system of county roads established, says: "Not even the prospect of obtaining one-third of the cost of such roadways from the Legislature is sufficient inducement for the representatives to act. In the rural municipalities there is a deep-seated aversion to the automobile. They reason that if good roads are constructed, it will be providing run-ways for pleasure machines, and they do not wish to encourage the horseless carriages, being willing to put up with inconveniences themselves in the meantime. But good roads are bound to come. All will soon see the necessity of good roadbeds and the profit in them. The antipathy to automobiles arises from the indiscretion of the few who delight in scorching, without thought for those they meet or pass on the highway. The legislature will deal with the matter at its next session and regulate their speeds. The automobile has come to stay but will have to conform to well defined regulations. The antipathy to them will then pass away and the friskiest horse will forget to try and climb a telegraph pole at the sight of one."

ADVANTAGES OF THE WARD SYSTEM

St. Catharines decided in January last to do away with the "at large" system of electing aldermen, and return to the ward system. Dealing with the subject, the *St. Catharines Standard* said the other day:

The electing of aldermen by the at-large system failed to justify itself in this city, and the electors so expressed themselves in January last. There may be a prejudice in the minds of some of the electors against the ward system in the belief that it produces the "ward healer," and ward appropriations and fails to take into consideration the needs of the city as a whole, but that is more imaginary than real.

One of the most important advantages of the ward system is the division and concentration of the responsibility of selecting good men as candidates. That may seem to be a paradox, but it is not so. What is everybody's business is nobody's business.

That is a trite old maxim. When it was the business of the whole city to choose candidates it soon became nobody's. Now the responsibility is divided and the rate-payers of the three wards must be responsible for the calibre and the character of the men who will represent them.

An even greater objection to the "at large" system than either of those mentioned under it the temptation to form party slates is increased and the evil of party politics in municipal affairs becomes accentuated. For a city like Brantford, the *Expositor* has steadily expressed a preference for a combination of the two systems—a council composed of ten men, one-half to be returned from the city as a whole and one member from each of the five wards.

MUNICIPALITIES SHOULD ASSESS INCOME FROM MINES, OIL WELLS, ETC.,

The appeal of the Coniagas and Buffalo Mines Companies against assessment of \$100,000, fixed by the Town of Cobalt for the purpose of the levying of a tax on income, has been dismissed by the Ontario Railway and Municipal Board in a judgment given recently. A similar fate met the plea of the Buffalo Mines Company against their assessment for the same amount. The board held that to admit the claim of the companies that no tax should be levied on income until the concern's capital expenditure has been realized would be to frustrate the evident intention of the statutes applicable to the case.

At the outset the judgment says: "Not only the language of sub-section 3 of section 36 of The Assessment Act, but also section 15 of The Supplementary Revenue Act of 1907, makes it clear that the Legislature intended that the income, that is, the annual profit or gain derived from a mine, should be subject to taxation. The board is of the opinion that the Legislature has effected that purpose by sufficiently apt and unmistakable language. The judgment explains the intention of the Act." The lands and the building, that is, all the property visible, shall be valued as agricultural land. The hidden increase, when raised from the mine, becomes income, gain or profit, and then subject to taxation in the same manner as other incomes under the Act.