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THOSE CARPING CRITICS.

It is very evident that this Journal's campaign to place the municipal councils in their proper place in the public machinery of the Dominion has come as a surprise to those who would belittle their efficiency. We have been even charged with "white-washing" the municipalities, particularly in regard to municipal finance. With the charge came a hint that we browbeat the councils into curtailing local expenditure. "Too extravagant," was the term used. In fact, in the minds of some there seems to be the idea that extravagance is the only word that can be used to express the management of Canadian municipal finance. It is true that some municipalities have overstepped all bounds of reasonable expenses, but one would point out that the municipal finance of this country is only on a par with that of its progress. The matter with Canadian municipalities is not so much the apparent extravagance in improvements, but the obtaining of loans has been so easy as to encourage the selling of debentures instead of raising taxes to bring in revenue. To those who would answer that local taxes are high enough already one would refer them to Great Britain, where the rates are considerably higher than in any part of Canada.

If these critics of the municipal financing of this country would investigate a little more before crying out "wolf" they would find that Western municipalities (which seem specially to come under their ban), have well provided against these exceptional times by the reduction of controllable expenditure; in some cases to the extent of 50 per cent, and in every case to the extent necessary to cover current liabilities. It would also be interesting too to study the per capita debt of Western municipalities, which not only compare favourably with the East, but with any other part of the British Empire and the United States. And the tax rate of the West is exceptionally low—too low, if anything—but a god fault, and very easy to remedy

when necessary.

HAMILTON'S ASSESSMENT.

The assessment of the City of Hamilton just completed shows an increase of \$1,327,079 over that of last year, the present taxable assets of the city amounting to \$79,695,212. These figures make good reading when it is considered that the increase has been made in face of general adverse conditions. But Hamilton is blessed with a live council and a smart industrial commissioner, who thoroughly believe in building up business—if only to keep the civic pot boiling. Since the war broke out five large industries have been induced to locate within the city's precincts, and what is specially remarkable about these recent additions to Hamilton's industries is that no special inducements have been held out-such as free sites and exemption from taxes, etc. The great recommendation that the industrial commission relies on is the satisfaction of those manufactures already located in the city. There is a great deal in this, for more than one municipality have lost industries because of the discourtesy of municipal officials who have the bad habit of putting obstacles in the way of manufacturers and others who may be making some enquiries. This, of course, a good commissioner prevents by taking up the burden of adjusting the differences, small in themselves, but wearisome.