

poses of municipal taxation ; its value can only be determined by a Provincial authority—having before it the fullest information in reference to the whole railway—and if taxed at all it should be for the purpose of supplementary Provincial revenue.

The scrap value of the structures on a railway right of way is difficult to ascertain. In the State of Michigan in 1901 the present value of over ten thousand miles of railway rails, ties, etc., proposed for assessment in Ontario was ascertained to be \$5,000 per mile, being \$2,000 less than cost.

There are 5,000 miles of railway in the organized counties of Ontario, on which there would appear to be at least \$20,000,000 worth of property values that should be liable for municipal taxation in addition to the land, etc., which is already assessed at an average of \$2,400 per mile.

How Railway Structures, Etc., Should be Assessed.

The difficulties that confront an ordinary assessor in valuing property with which he is not familiar was recognized in the sections relating to the assessment of telegraph and telephone companies by specifying a fixed value per mile of wire mileage in townships. A similar provision for the assessment of property on a railway right of way not including stations or other buildings should meet with approval.

The average municipal tax per mile, paid by railways, is \$45. This is misleading when applied to rural municipalities in which the greatest mileage is situated, as nine-tenths of the total values at present assessed are in the cities, towns and villages. In addition to the municipal tax railways in the organized districts of the Province contribute to the supplementary revenues a sum equal to sixty dollars per mile of single track and twenty dollars for each additional track, a portion of this payable to the municipalities, if any balance remains after deducting a contribution of ten cents per day towards the maintenance of poor patients sent from the municipality to the asylms for the insane.

The railways then pay

for municipal taxation on hand in the organized districts of the Province	\$225,000
for supplementary revenue purposes	300,000

The average value of the land assasged is about \$2,400 per mile of 8 acres, making a total for 5,000 miles of \$12,000,000.

In addition to this the value of property now exempt that should be assessed is \$20,000,000, making a total of \$32,000,000.

The municipal tax on this amount would be double that now paid.

The franchise value of the 5,000 miles of railway in Ontario would be about \$100,000,000. The present provincial taxes are equal to a rate of three mills on this amount.

Municipal councils should urge the equitable taxation of railways in every possible way. With this exception, the system of assessment and taxation in Ontario is a most satisfactory one.

The Municipal Machinery business of W. H. C. MUSSEN & Co., of Montreal, has been incorporated as MUSSENS LIMITED. The firm has branches in different parts of the Dominion and deals largely in: Austin Gyrotory and Jaw Crushers, Carson Trench Machines, Smith Concrete Mixers, Austin Street Sweepers, Street Sprinklers, Road Machines, New Era Graders, Ideal Cement Block Machines, Wheel and Drag Scrapers, Plows.

A MUNICIPAL DEMOCRACY

In modern life one hears a great deal about the problems of the Twentieth Century city and the apparent hopelessness of solving them. But in an article, "London: A Municipal Democracy," Mr. Frederick C. Howe explains to the readers of Scribner's Magazine how the greatest city in the world is making progress towards cleanliness and comfort. We are reminded in the first place: "London is not a city—London is a place—a place where the world-wide empire of Great Britain and, in a sense, all mankind converge. Men live in closer association here than anywhere else in the world. It is not a city in the eyes of the law. It is a county. And its governing body is called a county council."

The powers of the council are thus defined: "The Council has control of the main sewerage; the protection of the community from fires; the building and maintenance of bridges and ferries; the control of the means of transit on the streets; the street improvements; asylums; housing; parks and open spaces. It has large control over education, and enjoys many lesser powers. It is the County Council that is making of London a city.

"It is the London County Council that inspires the affection of the Londoner. There are some men who are beginning to love Loudon. Not as Lamb, Johnson and Goldsmith loved London, not as the world which gathers there loves it, but as the burghers of the free cities of old Germany, or people of Florence in the days of her greatness loved their cities. It is a big body, is the Council. It contains 118 men."

"The Council knows no politics—at least its politics bear no national names. The Progressive program included the clearing away of disease-breeding slums and the erection of fine model dwellings owned by the Council and rented to the occupants at a reasonable charge. It included the ownership and operation of the tramways and their extension into a splendid system, as well as a new municipal steamboat system on the Thames. The taxation of land values is the next step in the Council's policy. The improvement of the port of London, the municipalisation of the water-supply, the widening of many thoroughfares, the completion of a main drainage scheme, the opening up of small parks and open spaces, the promotion of temperance and of education, the betterment of the condition of municipal employees and the development of the Works Department, for the doing of all public work without the intervention of the contractor, are some of the other things the Council is doing."

"The Council itself bids up on all work, and if its proposal is the lowest, it secures the job as would any other contractor. It has shortened the hours of labor and pays the trade-union rate of wages."

In the matter of transit much is being accomplished. "To the south of the Thames forty-six miles of track have been laid which converge on the river about the heart of the city. Forty-eight miles are also owned to the north of the Thames."

The Canadian reader of modern investigation turns eagerly to such information as this: "There is only one way to kill graft, and that is to absorb within the sphere of municipal ownership these public franchises that are a fruitful source of jobbery and robbery. There is no incentive to making money out of a franchise when the public itself owns the public utility."

This article after reciting what the Council has done, justifiably concludes with the statement— "The London of to-morrow is as full of hope as the London of today is full of misery."