

THE TORONTO WORLD

NO. 33 YONGE-STREET, TORONTO.

One Cent Morning Paper.

SUBSCRIPTIONS.

Daily (without Sunday) by the year \$3.00

Daily (without Sunday) by the month .25

Sunday Edition, by the year .200

Daily (Sunday included) by the year .500

Daily (Sunday included) by the month .45

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THE MUNICIPAL ACT.

It is to be hoped the present session

of the Legislature will not come to an

end before a few substantial reforms are

made in the Municipal Act, principally

in that part of it relating to

municipal assessments. Our assessment

system is full of anomalies. Even without

the aid of a commission Sir Oliver Mowat

ought to be able to discern the glaring

inequalities that exist in the practical

working of the Assessment Act. We un-

derstand Mr. Haycock to give his dis-

tinguished attention to this matter dur-

ing the session, and that he will intro-

duce a bill making it optional with any

municipality to abolish all

taxes on building improvements, machi-

nery, plant, personality and income; or,

it may abolish the taxes upon any of

these things or raise its revenue by

taxation of land values only. Whether

or not it would be advisable to introduce

such a sweeping change, as here out-

lined there can be no question that the

public generally would favor the aboli-

tion of taxation on personality and in-

come. While the theory of taxing one's

personal property and income may be

sound, yet we know its practical work-

ing is simply infamous. As far as the

city of Toronto is concerned the income

tax is a farce. Both it and the person-

ality tax cannot be too soon wiped off

the statute book.

Something ought to be done during the

present session to prevent any municip-

ality from offering bonuses or other in-

centives to manufacturing concerns as

a consideration for their locating in a

particular municipality. The principle

of works nothing but injustice and mis-

chief. It is unfair to other manufacturers

that one in particular should be singled

out and granted special privileges in the

way of exemption from taxation. Water

rates and so on. If for no other

reason than this the present system of

allowing manufacturing establishments to

receive favors of this kind should be

abolished. Many successful manufac-

turers have given up the municipalities

for the purpose of securing concessions,

when they have no intention of remain-

ing in the business longer than such con-

cessions will prove profitable to them.

They work the bonus racket to benefit

themselves, at the expense of the com-

munity.

We have had many instances of the

evil following the bonus system in the

neighborhood of Toronto. We see its

pernicious effects in New Toronto, To-

ronto Junction and other places in the

vicinity. The bonus principle is to a

large extent responsible for the disas-

ter that has overtaken New Toronto,

and not a little trouble at the Junction

must be attributed to the same cause.

The whole system ought to be stopped,

and the sooner the better.

It is proposed by Mr. Davis to intro-

duce a better system of auditing the

municipal accounts, and also to have

uniformity of bookkeeping among the

various municipal offices. We have had

instances in several municipalities in the

vicinity of Toronto, where the system

of bookkeeping has been so bad that

it has been necessary to employ an

auditor to audit the accounts. It would

be a good idea if such books as we have

admirable idea if such books as we have

returned to be kept in the hands of

all municipal officials. Some method

of inspecting municipal officials is also

needed. We think worthy of consideration.

The Township of York, which is the most

important township municipality in the

province, found itself in a mess of trou-

ble a year or two ago through the

slovenly habits of the council and offi-

cials. Such trouble as this might, by

a large extent, be prevented if proper

instruction, inspection and systematic

bookkeeping were insisted upon.

Another municipal reform that should

be insisted upon is the abolition of church

exemptions. We understood the Patrons

were to assist in giving everyone a fair

and square deal, but they display no

anxiety to make good their promises.

THE COPYRIGHT QUESTION.

The Copyright Association of Canada

has just issued a circular setting out

the contention of the association in re-

gard to the Copyright Act of 1889. The

circular is intended for circulation in

England. It is a full, yet concise, state-

ment of the Canadian position, and it

ought to have no little effect in caus-

ing the English authors to recognize the

justness of our contention. The circular

contends that copyright is analogous to

the patent laws; that as the patent act

requires manufacture in Canada, so our

Copyright Act should necessitate print-

ing and publication in this country. When

the United States publisher buys from

the British author the copyright for the

United States, Canada is generally in-

cluded in the bargain. The association

resents this sale as the acquisition of a

right on the other subjects entrusted to

Parliament under the B.N.A. Act of

1867. It is shown that the Canadians

are about a unit in favor of the act

of 1889. While the British and United

States Acts permit the piracy of authors

works, it is pointed out that the Cana-

dian Act does not; that the British author

has the exclusive right to the Canadian

market under certain conditions; and

even if he does not avail himself of the

privileges of copyright he is certain of

a royalty of ten per cent. on every copy

sold. This royalty will be secured to

the author through the machinery of the

Inland Revenue Department.

Further it is shown that the Canadian

Act is more favorable to authors than

the United States Copyright Act. To

INSPECTION OF CITY PROPERTY.

The Committee on Works and Buildings

met on Tuesday afternoon.

On the principle that the managers of

an establishment should be familiar with

the works, the Board of Works yester-

day spent several hours in inspecting

the works of the City of Toronto. This

was done on the initiative of Ald. Leslie, who

told Chairman Lamb that new members

of the committee could not vote intelli-

gently on matters with which they were

not familiar.

Under the guidance of Engineer Keat-

ing and Chairman Lamb the committee,

accompanied by Street Commissioner

Jones, first visited the city yards and

then the foot of Frederick-street. Here

were seen the stores of lumber and

cedar, the latter being cut in paving

blocks by machinery. Wagons and carts

in process of construction and repair

were inspected and the complete equip-

ment of the blacksmiths and other shops.

The Water Front.

The improvements in progress and con-

templated here were described. Some of

the members were surprised at learning

that a great part of the water-side park

is now under water. The Harbor-avenue

yard, it was explained, already 20

feet below the level of the water, and

the pumping station of the water-works

is in the middle of a great

water. The Harbor-avenue, it was

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THE FINANCIAL WORLD.

Western Assurance is the feature

showing an advance yesterday of 2 1/2

per cent., and nearly 12 per cent. in

two weeks.

The bullish sentiment in Assurance

stocks is likely to carry British As-

surance higher.

The exceptionally strong market for

Canadian miscellaneous shares the past

few weeks is due chiefly to the low rates

for money.

The note circulation of chartered banks

shows a reduction of \$101,842 during

February.

There is a big decrease in deposits,

those payable on demand having fallen

off \$2,045,716, and those on time having

increased \$813,845.

The discount line of the banks im-

proved in February, the increase being

\$1,867,261.

Wall-street was somewhat irregular

yesterday, the closing being lower

than on Tuesday. The Coal

stocks are strong, some favorable action

being anticipated at today's meeting of

coal presidents in New York.

National Educational Association.

This very comprehensive body, which

has a dozen sections for consideration of

economic, social, literary and education-

al subjects, is confident that in Toron-

to next year, its visit, with its 10,000

members, is dependent on the council's