

# The Municipal World

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In the interests of every department of the Municipal Institutions of Ontario.

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ST. THOMAS SEPTEMBER 1, 1900.

We will be pleased to receive from readers of the WORLD opinions in reference to changes that should be made in the Assessment Act. The Commission recently appointed will soon commence its duties and all communications received will be considered.

That defects are to be found in the present laws, every one will admit, and municipal councillors and officers of the Province who are administering these laws, are in the best position to offer practical suggestions that will remedy the defects and assist the commission in reporting an equitable system of assessment and taxation.

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The council of the township of Augusta have evidenced their patriotism by ordering the purchase of a flag pole and flag, the latter to be hoisted on national and patriotic occasions and during all meetings of the council.

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The Ontario Municipal Association, formed at the municipal conference, which convened in the city of Hamilton, in September last, will hold its first annual meeting in London, on the 11th and 12th of the present month.

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A certain municipality in Ontario is experimenting with a new system of performing statute labor. The office of path-master or road overseer has been abolished and the superintendence of the performance of statute labor is entrusted to four commissioners appointed by the council. Time will show whether the change will have any beneficial or profitable results.

## The Assessment Commission.

The commission to inquire into matters connected with the system of assessment has been issued by the Ontario government. The personnel of the commission is as follows: Mr. Justice MacLennan, of the Court of Appeal; Mr. Justice McMahon of the Queen's Bench Division of the High Court; K. W. MacKay, of St. Thomas, editor of THE MUNICIPAL WORLD; D. R. Wilkie, General Manager of the Imperial Bank; Thos. H. Macpherson; M. P., Hamilton, senior member of the firm of Macpherson & Glassco, wholesale grocers; Abraham Pratt, Assessment Commissioner, Ottawa; Major M. D. Butler, Napanee, civil engineer.

Mr. C. R. W. Biggar, Q. C., of Toronto, is the Secretary.

As to the scope of the labors of the commission the *Globe* in its issue of the 22nd August last, says: The points that the Commissioners will have to consider, are not matters regarding which the general farming community are much interested. The difficult and irritating questions relating to assessment are those which result from all those new classes of corporations that have come into existence since the old Assessment law was passed, and which its provisions were not framed to meet or provide for.

Among these corporations are the electric companies and the street railways, telephone companies, etc. The public in the centres of population have been paying a great deal of attention to the question. Some of the companies pay large annual sums for the franchises which they possess, yet it is held by not a few that they should be assessed as if they were not paying anything in the shape of annual license fees to the municipalities. On the other hand, in the case of some of these companies, it may be that there are large revenues and excessive dividends being paid to the municipalities for the franchise, and it has been contended, and perhaps contended with much force, that to assess the property of these companies, as the law now requires it to be assessed, namely, on what is called the scrap-iron basis, is an injustice to the municipality. In reality there are, it is reported, only three or four street railways in the province at most which are burdened with much, if any, revenue over and above the operating expenses. As to these the Ottawa Street Railway Company has made its bargain with the city of Ottawa, paying a certain amount in lieu of taxes, while in the cities of Toronto and Hamilton the companies pay a certain amount, and claim the amount so agreed to be paid was on the basis of the law relating to the taxation of their property as it then stood, and that it would be manifestly unfair to make any radical change in the basis of their assessment. The municipalities, on the other hand, advance the opposite contention, and claim that the bargain made for the rental of the road was subject to any

change that might be made in the general law, the same as is the case with any other property that is leased. As do most of the other street railways in the province, it is doubtful how far, after all, any of them are earning dividends.

The same remarks apply to the telephone companies which have made different bargains with different municipalities. One very important matter that has been urged upon the legislature from year to year is the assessment of merchant's stocks, there being in the provincial law an exemption from assessment of so much of the value of the stock as is owing thereon, and it has been contended that a merchant's stock of goods should be assessed for its value irrespective of whether it has been paid for in full or otherwise.

The vexed question of the assessment of departmental stores, general exemptions from taxation and other points will no doubt all have the very careful consideration of the commissioners.

The property-owners of Brockville recently decided, by a majority of 404, to purchase the gas and electric plant in that town, and by a majority of 468, to manage the municipal light plant by five commissioners. The *Times* thus editorially comments on the result:

"The people of Brockville are to be congratulated upon their good judgment in securing control of their gas and electric light plant, as they did recently, by a very decided majority. They have taken a large stride forward by the adoption of this modern principle of municipal ownership, and their decision will be applauded from all quarters of the country and encourage others to take a similar step." The village of East Toronto has also passed a by-law providing for the lighting of the village by electricity.

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A correspondent writes as follows: In the MUNICIPAL WORLD for July, "G. W." asks in question 299, "How this difficulty could be overcome by a judge? Had he stated the facts you perhaps could have enlightened him. The township of Roseberry does not equal one square mile in area and is all settled, there is no prospect of its having 50 inhabitants in the near future except a village springs up. The first election was called by the Judge who appointed a returning officer though perhaps the judge's name does not appear on the notice."

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Dr. Playter, superintendent of the Highfield sanitarium for consumptives, has been fined \$200 (or in default fourteen days in jail) for maintaining a nuisance. The prosecutors were the corporation of the township of York. The magistrate decided that, as conducted, the sanitarium was a menace to the public health, and that, in refusing to obey the order of the Board of health to remove it, the doctor had magnified his offence.