CIHM Microfiche Series (Monographs)

ICMH
Collection de microfiches (monographies)



Cenadien Institute for Historical Microreproductions / Institut cenadien de microreproductions historiques

(C) 1996

### Technical and Bibliographic Notes / Notes technique et bibliographiques

The Institute has attempted to obtain the best original L'Institut a microfilme le meilleur examplaire qu'il lui a copy available for filming. Features of this copy which été possible de se procurer. Les détails de cet exemmay be bibliographically unique, which may alter any of plaire qui sont peut-être uniques du point de vue biblithe images in the reproduction, or which may ographique, qui peuvent modifier une image reproduite, significantly change the usual method of filming are ou qui peuvent exiger une modifications dans la méthchecked below. ode normale de filmage sont indiqués ci-dessous. Coloured covers / Coloured pages / Pages de couleur Couverture de couleur Pages damaged / Pages endommagées Covers damaged / Couverture endommagée Pages restored and/or laminated / Pages restaurées et/ou pelliculées Covers restored and/or laminated / Couverture restaurée et/ou pelliculée Pages discoloured, stained or toxed / Pages décolorées, tachetées ou piquées Cover title missing / Le titre de couverture manque Pages detached / Pages détachées Coloured maps / Cartes géographiques en couleur Showthrough / Transparence Coloured ink (i.e. other than blue or black) / Encre de couleur (i.e. autre que bleue ou noire) Quality of print varies / Qualité inégale de l'impression Coloured plates and/or illustrations / Planches et/ou illustrations en couleur Includes supplementary material / Comprend du matériel supplémentaire Bound with other material / Relié avec d'autres documents Pages wholly or partially obscured by errata slips, tissues, etc., have been refilmed to Only edition available / ensure the best possible image / Les pages Seule edition disponible totalement ou partiellement obscurcies par un feuillet d'errata, une pelure, etc., ont été filmées Tight binding may cause shadows or distortion à nouveau de façon à obtenir la meilleure along interior margin / La reliure serrée peut image possible. causer de l'ombre ou de la distorsion le long de la marge inténeure. Opposing pages with varying colouration or discolourations are filmed twice to ensure the Blank leaves added during restorations may appear best possible image / Les pages s'opposant within the text. Whenever possible, these have ayant des colorations variables ou des décolbeen omitted from filming / Il se peut que certaines orations sont tilmées deux fois atin d'obtenir la pages blanches ajoutées lors d'une restauration meilleur image possible. apparaissent dans le texte, mais, lorsque cela était possible, ces pages n'ont pas été filmées. Additional comments / Commentaires supplémentaires: This item is filmed at the reduction ratio checked below/ Ce document est filmé au taux de réduction indiqué ci-dessous. 10 X 14 X 18 Y 22 X 26X 30 X

24 X

28 X

12X

16 X

The copy filmed here has been reproduced thenks to the generosity of:

National Library of Canada

The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

Onginel copies in printed paper covers are filmed beginning with the front cover and ending on the lest page with a printed or illustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impression, and ending on the last page with a printed or illustrated impression.

The lest recorded freme on each microfiche shell contain the symbol ——— (meaning "CONTINUED"), or the symbol  $\nabla$  (meaning "END"), whichever applies.

Maps, pletes, charts, etc., may be filmed et different reduction ratios. Those too lerge to be entirely included in one exposure ere filmed beginning in the upper left hand corner, left to right end top to bottom, as many fremes es required. The following diegrams illustrate the method:

L'exempleire filmé fut raproduit grâce à la générosité de:

Bibliothèque nationale du Canada

Les images suiventes ont été reproduites avec le plus grend soin, compte tenu de le condition et de le netteté de l'exemplaire filmé, et en conformité evec les conditions du contret de filmege.

Les exempleires origineux dont le couverture en pepier est imprimée sont filmés en commençent per le premier plet et en terminent soit per la dernière pege qui comporte une empreinte d'impression ou d'illustretion, soit per le second plet, selon le ces. Tous les autres exempleires origineux sont filmés en commençent par le première pege qui comporte une empreinte d'Impression ou d'illustretion et en terminent par le dernière pege qui comporte une telle empreinte.

Un des symboles suivents sppereitre sur la dernière image de chaque microfiche, selon le ces: le symbole — signifie "A SUIVRE", le symbole V signifie "FIN".

Les certes, planches, tebleeux, etc., peuvent êtra filmés à des teux de réduction différents. Lorsque le document est trop grend pour être reproduit en un seul cliché, il est filmé à partir de l'angle supérieur gauche, de gauche à droite, et de haut en bas, en prenant le nombre d'imeges nécesseire. Les diagrammes suivents illustrent le méthode.

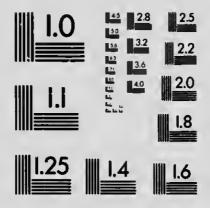
	2	3
1	2	

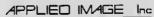
1	
2	
3	

1	2	3
4	5	6

#### MICROCOPY RESOLUTION TEST CHART

(ANSI and ISO TEST CHART No. 2)







.653 East Main Street Rochester, New York 14609 USA (716) 482 - 0300 - Phone

(716) 288 - 5989 - Fax

Drouin Administration rendering accounts to Ratepayers, 1910-14.



ag beg qu

the wh tha

gro the

have to be two

wo aft tha

cip a la col

ma

# To the Ratepayers of the City of Quebec.

When large popular delegations called on me a few days ago to offer me the mayoralty candidature for a new term, I begged the delegates to allow me some time to consider the question. If I only consulted my personal interests and those of my private affairs, I would have only to thank those who do me such honour, because it will be readily admitted that the government of such a city as the Ancient Capital, growing as it is in area, population and value, imposes on those in charge more and more strenuous work.

It seemed to me that I had done my citizen's share after having served four years as Mayor of Quebec. I had reason to hope that the people would give me credit for having honestly and conscienciously fulfilled my official duties during those two terms, and that the majority at least of my fellow citizens would say: Drouin has done things for his town, he leaves after him some substantial, practical achievements. Not that I claim exclusively for myself the merit of all the minicipal improvements accomplished during the last four years, a large quota of which is due to the loya! cooperation of my colleagues the Aldermen; and whenever in the following remarks the Drouin administration is mentioned, I wish it to be

understood that it extends to the devoted colleagues who shared in the good work for the city of Quebec.

h

fo

be

in

as

ŀу

ca

to

T1

pre

bee

In fact, before taking a final decision, I have met the Aldermen in caucus and asked them as a favor to select some one among them to run for the mayoralty, but the offer was unanimously refused.

It is quite a different thing now when I am coolly invited from other quarters to step out as a prevaricator. As any man of honour would do in my place, I positively refuse to get out in the garb of a wrongdoer. No specific charges are proffered, for the excellent reason that none can be ; but in that campaign of vague innuendo and subdued suspicion concerning the administration of civic affairs and how the various street paving and lighting, and bridge works were carried out, and especially with regard to the laying of the 40 inch main, there is enough to make it a strict duty for me to ask the ratepayers' leave to remain at my post until the completion of all those improvements. It is well known that the laying of the new water main has been completed within the contract time limit, which is a remarkable occurrence in the history of contracts of such importance; but it is not yet accepted, and the contractor's liability survives for two years after such acceptance. It is also notorious that the new water works is one of the great things that the Drouin administration can claim credit for ; this is the reason why I beg the electors to allow me to complete it, because as Mayor I consider myself fully responsible for it.

Ratepayers of the City of Quebec! I have therefore the honour to again solicit your votes for election as Mayor. To

d

e

d

y

ŧ

e

11

d

h k - e e e e r s n o

help you in forming your judgment, I have collected in the following pages a few documents some of which have already been communicated to the press, and which contain precise information on the municipal operations for the last four years, as they are official reports wherein cold facts are stated plainly, without comment, without exaggeration and without any captious ar fice.

It is in o.der for administrations, when going out of office, to render an account of their management to their constituents. The ratepayers of Quebec will find in the following pages pretty full particulars on the manner in which their money has been spent.

NAP. DROUIN.

### Answer to Alarmists.

#### MAYOR'S OFFICE

Quebec, Nov. 10, 1913.

Jo er ga

R w w

pa

m

re

fir

**S**a

in

þų

re

th

in

fir

ra ur

To the Editor of Chronicle,

Quebee.

Dear Sir,—On my return to Quebec my attention was drawn to an article which appeared in your paper on the 7th inst., under the heading, "Quebec Taxpayers are Alarmed Over Big Expenditures."

In that article you make an exposition of the loans to the amount of nearly \$3,000.000. You also make allusion to the reimbursement to the city of the sum of \$300.000 which had previously been subscribed to the Quebec Bridge Company, and also to another sum of \$200.000, the proceeds of the sale of different properties.

This article is of a nature to alarm the public if you do not make it known how and why this money was spent. I believe that it is only just to the mayor and to the members of the council that you should place in opposition to the expense account a comparative statement of what this city was four years ago, and the aspect which it presents to day from the points of view of amelioration and revenue.

First of all there is the expenditure which was made on the wharf at the Levis Ferry landing, which was considerable, and of which the interest is paid by the annual revenue of this property.

#### PAVING IMPROVEMENTS.

There is, moreover, the paving of the streets and sidewalks, which work was done in St. Louis, Montcalm, Palais and St. John Wards during the past four years. I believe I do not exaggerate when I say that in these wards the property has gained value by 25 to 50 per cent, and even more than that in certain places.

In the Lower Town words, that is to say, St. Peter's, St. Roch's, Jacques-Cartier, ... Sauveur, and St. Valier, work was done all through them in improving the streets and sidewalks. Again the practical effect of the improvements in this part of the city was the increase in the value of property by 25 and 50 per cent.

#### LIMOTLOU WAY

In Limoilon, a new ward of the city, we have spent the sum of \$350,000 in permanent works. Four years ago, with Limoilon was annexed, its revenue was \$12,000. This per the revenue is \$53,000, despite the fact that the new ward is still enjoying the stationary tax concession which was granted for five years as one of the conditions of annexation, that is the same rate of taxation as prevailed before annexation or sixty cents per hundred dollars valuation. The property doubled in value, and even in certain cases it trebled, which shows and permits us to hope that when the five years tax privilege has expired, this new ward will become a source of considerable revenue for Quebec.

### THE FIRE BRIGADE.

It will be interesting for the taxpayers to remind them of the condition of the fire brigade four years ago, when the insurance companies notified us to ameliorate our system of fire protection if we wished to avoid an increase in the insurance rates. I believe I am able to assert with certitude that our organization is now of a standing to undergo a favorable comparison against any other organization of the same kind, the most important cities of Canada. But this was only accomplished at the cost of a large sum of money.

#### NEW WATERWORKS.

The new administration in order to acceed to the wish, which was generally expressed, undertook to improve the waterworks. In a few days the new 40-inch pipe will be completed, and, moreover, all the connections to unite the 40-inch pipe to the 30-inch will be made with a view to giving a stronger pressure, especially in the upper portion of the city. The four and six inch pipes were replaced by eight inch pipes and larger ones. This urgent improvement will cost more than one million dollars.

### BPIDGES ON THE ST. CHARLES.

The city also took from the sums borrowed the amount of \$300,000 for the construction of two bridges on the St. Charles river, one of which is finished and the other is under construction.

To replace the Champlain market, sold to the Transcontinental Commission, we have purchased land in St. Roch's to lay out a new market which will be ready next spring.

An examination of this site will readily convince one of the importance of this property and the value it will be to the city once the locks are in operation on the St. Charles river, and the Federal Government has completed the works already commenced in the port of Quebec.

Mr. Editor, I know and I admit that you have the right to criticise the administration, and moreover, the public have also the right to know how their money is disposed of. But since you dealt with this question of civic loans, and have treated it in a manner to disquiet the taxpayers, I resolved to ask you to be good enough to make known to your readers all the details which I have just given you, and let them see that, if on the one hand, the expenses may seem considerable, on the other

hand, the improvements of all kinds were also relatively important.

Does is not seem to you that at the beginning of our administration an act of courage and energy was necessary on the part of the taxpayers to place the city in a position to profit by the wave of progress which prevailed throughout the Dominion and which promised so much for the future of Quebec? Are not these expenses justified by the commercial and industrial impetus which they brought about and the national undertakings which they favored and brought in their wake?

NAP. DROUIN.

### The City's Finances.

Quebec, Dec. 11, 1913.

To the Editor of the Quebec Chronicle.

Dear Sir:—Just now when the question of municipal reformation is being agitated among the public, I think it is of the utmost importance to place before the public an exact statement of the City's financial position. Therefore, I send you a copy of the City Treasurer's report, showing a statement of the increasing debt, since four years, as well as a statement giving the increased municipal revenues.

I wish to remark, dear sir, that a large part of the increased revenue is the immediate result of the change in our system of taxation, a change which gave us occasion to collect revenues from vacant lots, which the law did not allow us then to reach and also from the prominent companies, which, like va-

cant lots, were under cover of the law, and this considerably increased our revenues.

Here are a few figures in support of what I state. This is a comparative statement of the taxes paid by the undermentioned companies in 1910-11 and 1913-14.

	1910-11	1913-14
CAN. PACIFIC RAILWAY	\$25.819.62	\$61.247.08
ALLAN Co	1.689.87	4.214.50
RICHELIEU Co	3.228.94	8.327.75
CAN. NORTHERN Railway Co.	4.980.65	11.305.50
O. R. L. & P. Co	9.070.66	17.104.00
Renaud Estate (2 lots, St. Roch St.	247.07	1.864.5
Baby Estate (1 lot St. Roch St	634.97	3.488.80
LA CIE PAQUET Ltd		
HUNT ESTATE	3.308.04	5.947.00
P. T. LEGARE, Ltd	539.50	2.346.00
Dominion Fish & Fruit Co., Ltd .	1.049.40	3.520.00
NATIONAL Breweries, Ltd	4.328.98	
I wish also to remark that the es	stimates for 19	913-14 are as
follows:		
The appropriations for 1913-14.		\$1,200,000.00
Revenue, according to the valua	ation role	1,280,000.85
This statement shows that the ta	axes cannot be	e lowered but
that on the other hand, there is n	o danger that	they will be
increased, even with the annexation	n of Montcalu	nville and the

Little River.

I also consider it my duty to publish a statement from our building inspector, which shows the increase in the construction of property, an increase which is considerable and satisfactory enough and the first effect of the important improvements accomplished during the past few years.

I have the honor to be, sir, Yours truly,

NAP. DROUIN,

Mayor of Quebec.

### STATEMENT OF THE CITY'S DEBT.

30	Apri	1 1910
44	44	1911 8,495.795.18
66	66	1912 (including loan of \$1,050.000) 9,318.614.97
+6	46	1913, (including loan of \$1,950,000) 11,449,408.27

### REVENUE.

Ord.	Revenue	e, 1910-11 \$ 884,281. <b>27</b>
	6.6	1910-11
	46	1911-12
64	46	1912-13
Speci	al reven	ues, Champlain market, 1910-11\$100,000.00
Reve	nue — r	eimburse Quebec Bridge, 1911-12300,000.00
Reve	nue, Sale	e No. 5 Fire Station, 1912-13 30,000.00
Reve	nue recei	ved on sale Jac. Cartier Hall, 1913-14. 33,969.43

### LOANS.

1911-12\$1,050.000.00
1912-131,950,000.00
A large portion of the following debentures were paid when

A large portion of the following debentures were paid when due, from the above loans:

	(New debentures will have to be issued for renewal).
1	July, 1909
1	July, 1911
1	January, 1912
1	January, 1913 37,000.00
P	ermanent stock from 1909 to 1912

\$261,100.00

(Signed) C. J. L. LAFRANCE,

City Treasurer.

### BUILDING PERMITS ISSUED 1912 and 1913.

. 1	\$ 8,400.00	7	\$11,100.00
. 9	110,500.00	7	39,200.00
.11	28,900.00	13	25,650.00
.28	146,775.00	<b>3</b> 0	88,950.00
48	143,605.00	54	400,000.00
.40	104,405.00	42	466,250.00
.23	42,350.00	39	155,309.00
.36	136,920.00	33	88,628.00
.27	105,785.00	39	290,858.00
.19	81,250.00	40	253,135.00
. 4	14,712.00	15	39,510.00
_		_	
246	\$923,602.00	319	\$1,868.590.00
	. 9 .11 .28 .48 .40 .23 .36 .27 .19	. 9 110,500.00 .11 28,900.00 .28 146,775.00 48 143,605.00 .40 104,405.00 .23 42,350.00 .36 136,920.00 .27 105,785.00 .19 81,250.00 .4 14,712.00	. 9 110,500.00 7 .11 28,900.00 13 .28 146,775.00 30 48 143,605.00 54 .40 104,405.00 42 .23 42,350.00 39 .36 136,920.00 33 .27 105,785.00 39 .19 81,250.00 40 .4 14,712.00 15

It is to be noted that the above amounts do not include the various construction works now under way for the Federal Government, such as the Post Office, the grain Elevator, the Harbor Commissioner's Offices, the Transcontinental Workshops, etc.

J. L. PINSONNAULT,

Inspector of buildings.

### The Water Works Betterments

City Hall, Mayor's Office,

Quebec, December 22d., 1913.

Mr Editor,

A few days ago, I have taken the liberty to furnish you with a financial statement of the City, concerning the increase of the debt as well as the increase of revenue, and the divers loans made since I have the honour to be at the head of the civic administration.

I think it will be interesting for the public to know what improvement have been made with his money. Therefore, I send you a report of the works executed by the Waterworks Departments during the four last years. I beg of you, Mr. Editor, to be kind enough to publish it in the interest of the public.

In a few days, I shall hand you a report of the operations of the Road and Municipal Buildings department, and of the Fire Brigade.

I have the honour to be, Sir,

Your obedient servant,

NAP. DROUIN.

Mayor of Quebec.

# STATEMENT OF WORK EXECUTED BY THE WATERWORKS DEPARTMENT DURING YEARS 1910, 1911 1912, 1913.

### CITY WATER SUPPLY.

### CAST IRON METAL PIPES.

3,380 feet of	waterworks	pipe, 4	ins.
6,105	44	" 6	66
30,477	44	<b>"</b> 8	64
3,751	44	" 12	"
12,290	+6	" 14	44
5,559	"	" 18	"
2,100	44	" 24	"

63,662, or 12.06 miles.

### DRAINAGE PIPES IN VIRIFIED CLAY

500	feet	$\mathbf{of}$	pipe	2, 6	ins.			
10,910	"		66	9	44			
3,022	66		64	12	"			
1,119	44		46	15	44			
1,021	44		"	18	66			
1,038	+4		66	in	brick,	4' >	ζ 2'	8

Total 17,110

### STOP-COCKS.

24 co	cks of	4 ins.
27	"	6 "
74	**	8 "
4	66	12 "
- 4	66	14 "
3	66	18 "
2	46	24 "
142	66	4 " on hydrants

#### 80 brick wells (man holes) 7'0 x 3'.6'

#### NEW FIRE HYDRANTS.

142 hydrants of 2 jets.

4 " 3 "

Total 146

NEW MAINS FOR HOUSES.

650 mains of 1-2 inch.

11 " 4 " for fire purposes 10 " 6 "

Total

### WATERWORKS, Limoilou.

714

Water cast iron pipes.

106 feet of water pipe of 4 ins.

15078 " 6 " 11899 " 8 " 15000 " 14 "

42083

### DRAINAGE PIPES IN VITRIFIED CLAY.

2640 feet of drainage pipe of 6 feet 8570 6576 12 46 15 " 2666 " 66 66 278 18 " 24 3541 44 27 597 828 drainage of ... 42

#### STOP-COCKS.

66 Sockets of 4 ins.

22 " 6 '

26 " 8 "

21 " 4 " on hydrants.

18 brick wells, (man holes) dimension, 7"0" x 3".6"

### NEW HYDRANTS FOR FIRE.

70 new hydrants of two jets. 237 new ½" mains for residences.

### NEW WATERWORKS.

41,500 feet of 40" pipe which will be ready for operation in a few days.

22nd December, 1913.

J. GALLAGHER,

Waterworks Engineer.

### Reorganization of the Fire Brigade

Quebec, December 30th, 1913.

Dear Sir:—In view of the loans made during the past four years, for the improvement of the Fire Department, I feel that it is my duty to put before the public a comparative statement of what the Department was four years ago, and what it is to-day.

I invite the insurance companies to publish a statement of the losses by fire in the City of Quebec, during the past two years, and a statement of the losses for the two years prior to the re-organization of the Fire Department, allowing always for the growth of the population and the increase in size of our territory.

It is not everything to know how the money was spent. The most important thing is to know if it was usefully or uselessly spent, and whether it brought any profit to the ratepayers. Within a few weeks it will be time to call on the insurance companies to keep their promises to the city in regard to the reduction of insurance rates, and by that time our organization will be in perfect order, and the 40-inch main will be in operation.

Since all, rich and poor, carry insurance, this betterment of conditions will be of universal interest and benefit.

I have the honor to be, dear Sir,

Your very obedient servant.

(Signed) NAP. DROUIN,

Mayor of Quebec.

## COMPARATIVE STATEMENT OF THE QUEBEC FIRE DEPARTMENT.

### No. 1 STATION, CITY HALL.

March, 1910.

11 men, 7 horses, 1 "Dorval" ladder truck, 1 hose-wagon (2 horses), 1 deputy chief's buggy (1 horse).

December, 1913.

21 men, 1 chief's auto (50 11. P.), with chemical extinguisher (2,685.00), 1 deputy chief's auto (50 1I, 1'.), with chemical extinguisher (2, 465.00), 1 auto hose-wagon (80 11. P.) with two 35 gallon chemical reservoirs, 250 feet of 1½ inch hose, 1,000 feet of 2½ inch hose, 12 waterproof sheets, 1 aerial ladder truck, (75 feet) with auto-tractor (80 11. P.), and jumping net (\$13,250.00).

N.-B.—There are no more horses at the City Hall station. The stable has been converted into a hall for the firemen. The bad odo, has disappeared from the City Hall.

### No. 2 STATION, RICHELIEU STREET.

1910.

12 men, 4 horses, 1 hose-wagon, 1 (Quebec) ladder truck, with "Seagrave" extension ladders, 1 chief's buggy.

1913.

12 men, 6 horses, 1 hose-wagon (1 horse), 500 feet of 2½ inch hose, with two chemical extinguishers, I "Seagrave" ladder-truck, with jumping net, 1 chief's buggy (1 horse).

### No. 3 STATION, DORCHESTER STREET.

1910.

11 men, 5 horses, 1 "Dorval" ladder-truck (3 horses), 1 deputy chief's buggy.

1913.

18 men, I deputy chief's auto (50 H. P.) with portable chemical extinguisher (2,465.00), I auto hose-wagon (80 H. P.) with two 35 gallon chemical reservoirs, 250 feet of  $1\frac{1}{2}$  inch hose, 1.000 feet of  $2\frac{1}{2}$  inch hose (\$7,280.00), 13 waterproof sheets, I aerial ladder-truck, (75 feet) with auto tractor (80 H. P.) and jumping net (\$13,400.00).

The interior of this station has been repaired. The columns were taken out in order to increase the space, at a cost of \$17,500.00,

### No. 4 STATION, ST. PAUL STREET.

1910.

9 men, 3 horses, 1 hose-wagon, 1 "Seagrave" extension ladder, 1 chemical pump in reserve for water supply. 1913.

12 men, 3 horses, 1 hose-wagon (1 horse), 500 feet of 2/2 inch hose, two-3 gallon chemical extinguishers, 1 "Sengrave" ladder-truck, (2 horses), with jumping net.

N.-B.—In rear of this station are the sheds for the storing of the winter and summer vehicles.

### No. 5 STATION, LOUISE WHARF,

1910. (Louise Wharf).

8 men, 3 horses, 1 "Shand and Mason" steam engine (bought in 1872), 1 hose-wagon. This station is now removed to Dalhousic street.

1913.

This station replaces the one on the Louise Wharf, and cost \$46,823.00 to build, with \$55,000.00 for the site, making a total of \$101,823.00

18 men, 6 horses, 1 hose-wagon, (2 horses), 1,000 feet of hose, 1 chemical pump with 140-gallon reservoir, 250 feet of 1½ inch hose, 1 aerial ladder truct (75 feet) with auto tractor (80 H. P.) and jumping \$\times 50.00\$), 1 "Waterous" steam engine—800 gallons \$\times 1.00\$ inimite—with auto

tractor (80 H. P.) (\$13,450.00). The "Shand and Mason" pump bought in 1872 is in use in this station (2 horses).

### No. 6 STATION, CHAMPLAIN STREET.

This station was rebuilt in 1912 at a cost of \$11,148.00 1910.

4 men, 1 horse, 1 old reel.

1913.

6 men, 3 horses, 1 hose-wagon, 500 feet of hose, with 3 chemical extinguishers, 1 ladder-truck (1 horse), 1 new wagon (Quebec) with 40 gallon chemical tank, and 150 feet of 1½ inch hose (\$400.00).

### No. 7 STATION, BOISSEAU STREET.

1910.

9 men, 3 horses, 2 hose-wagons, 1 ladder-truck (1 horse).

1913.
13 men, 4 horses, 2 hose-wagons, (1 horse) with 500 feet of hose, 1 "Seagrave" ladder (2 horses) with jumping net. N.-B.—This station was thoroughly overhauled at a cost of \$900.00.

### No. 8 STATION, MASSUE STREET.

1910.

1 horse, 4 men, 1 hose-wagon.

1913.

A new wing was added to the station at a cost of \$25,-575.00.

4 horses, 8 men, 1 hose-wagon, 500 feet of  $2\frac{1}{2}$  inch hose, 1 "American Lafrance" ladder-truck, with 2 chemical extinguishers, and 1 jumping net (\$2,375.00), 1 hose-wagon (1 horse), one 40-gallon chemical tank, 150 feet of  $1\frac{1}{2}$  inch hose (\$400.00).

#### No. 9 STATION, ST. AMABLE STREET.

1910.

30 men, 4 borses, 1 hose-wagon, 1 "Clapp and Jones" steam pump, 1 hose-wagon.

1913.

12 men, 6 horses, 1 hose-wagon, (1 horse), 500 feet of 2½ hose, 2 extinguishers, 1 "American Lafrance" ladder truck, 2 chemical extinguishers, and jumping net. The "Clapp and Jones" steam pump (2 horses)—350 gallons per minute.

### No. 10 STATION, LIMOILOU. (Built 1912.)

1910.

4 men, 2 horses, 1 hose-wagon, 1 ladder truck, 1913.

7 men, 4 horses, 1 hose-wagor (1 horse), 500 feet of  $2\frac{1}{2}$  inch hose, and 2 chemical extinguishers, 1 ladder-truck (2 horses), 1 net, 1 chemical tank wagon 40 gallons (1 horse), and 150 feet of  $1\frac{1}{2}$  inch hose (\$400.00).

### No. 11 STATION, STADACONA.

1910.

6 men, 3 horses, 1 hose-wagon, 1 ladder-truck. 1913.

6 men, 6 horses, 1 hose-wagon (horse), 500 feet of  $2\frac{1}{2}$  inch hose, 1 ladder-truck (1 horse), 2 chemical extinguishers, 1 chemical wagon, with 40 gallon reservoir, carrying 150 feet of  $1\frac{1}{2}$  inch hose (\$400.00).

#### BELVEDERE WARD.

A new fire station it to be built in this ward, and equipped with modern apparatus.

There is at present 1 fire station with 6 men.

The fire alarm telegraph system will be extended to the Belvedere ward, with 10 fire alarm boxes.

P. HAMEL, Chief of Fire Department.

### Report of the Road Department

City Hall, Mayor's Office,

Quebec, January 2, 1914.

Mr. Editor :

Now that the public are called to pronounce judgment upon the present civic administration, I deem it opportune to publish a report of the work done by the Road Department, and permanent street pavements and sidewalks in the several wards of the city. This report also deals with the new market at the foot of Crown street, compared as to extent with the old Champlain market. This new market will offer great advantages for shipping when the damming of the river St. Charles shall have been completed, and will amply replace unamplain and Jacques Cartier markets.

I also submit a statement concerning the lighting system and the increased number of hydrants placed during the last four

years.

I have the honor to be,

Your obedient servant,

NAP. DROUIN,

Mayor of Quebec.

City Hall, City Engineer's Office, Quebec, January, 1914. Street paving. Number of yards of pavement in the streets of the different wards during the years 1910, 1911, 1912, and 1913.

Wards.	Asphaltum.	Asphalt Blocks.	òranite.	Concrete	Scoriae Bricks.	Iron Bricks.	Total.
St. Louis	10370	3166	5152	0000	2083	0000	20771
St. Peter				0000		0000	36218
Palais	6723		2161	0000	1693	42	12968
St. John	13140				2613	228	22846
Montcalm	9239		9817		658	256	24748
St. Roch					19002	000	37863
lac. Cartier					13585	000	21418
S. Sauveur &						0.00	
St. Valier	<b>2</b> 4489	0000	0000	0000	13622	000	38111
Total	89780	6043.3	1516	4250	82828	526	214943
HUGH OT				W. D.	BAIL		
A	sst. City	: Engi	neer.			City	Egineer.
Quebec, Janua Permanent sie during the years Ward. St. Louis Montealm St. John Jacques Cartier St. Roch Du Palais St. Peter St. Sauveur	lewalks 1910 :	made:	e in s	severa	1 ward		
Total HUGH OU	 Donne						33184
111 12 12 12	1 1 1 7 7		Asst.	City E	Enginee	r.	
W. D. BAH	J.ATR(	OB,	City	Eng	ineer.		

### CHAMPLAIN MARKET.

The superficies of the Champlain Market is 130,884 square feet.

The length of the wharf of the Champlain Market is 462

feet frontage.

### NEW MARKET.

The superficies of the new market at the foot of Crown street is 299,499 square feet.

The length of the new wharf facing the new market is 1,030 feet fronting the river St. Charles, with an extension of 475 feet, making a total line of wharves 1,500 feet.

### HUGH O'DONNELL,

Asst. City Engineer.

### W. D. BAILLAIRGE,

City Engineer.

## ELECTRIC LIGHTING OF THE CITY.—ORNAMENTAL POSTS.

We have a system of ornamental posts, each bearing a cluster of five lights, placed at a distance of 75 feet between on the principal streets of the city:

Grande Allée and St. Louis
De Salaberry
D'Auteuil
Dufferin Terrace
Du Fort and Buade
Fabrique
Pabrique
Garden
St. John
Mountain Hill

Ramparts
Total
OTHER LIGHTS IN THE CITY STREETS.
1910.
Arc lamps
1913.
Arc lamps
LIGHTING OF THE CITY PARKS
1910.
Arc lamps
1913.
Arc lamps
LIGHTING IN LIMOILOU.
1910—Incandescent lamps, 103. 1913, Incandescent lamps, 123. Arc lamps, 7.

The above lamps in Limoilou will be replaced after the 31st December, 1913, by 69 are lamps and 12 incandescent lamps.

### HYDRANTS.

St. Roch	80
Jacques Cartier	60
St. Pierre	50
Champlain	8
St. Valier	189
St. Sauveur	90
St. Malo	34
Stadacona	20
Limoilou	50
St. Louis	- 8
Du Palais	12
St. Jean	19
Montealm	<b>2</b> 9

### W. D. BAHLAIRGE,

City Engineer.

### The Provincial Exhibition.

Quebec, 31st Dec. 1913.

Two years ago, the city purchased this property at 4 ½ cents (four and one-half) a foot for the holding of permanent Exhibitions in Quebec.

During the two years, we held exhibitions and everybody agrees in stating that we succeeded pretty well for a start. Last year, the construction of permanent buildings was necessary and to do this the commission decided to discount the future. These old buildings on the grounds must gradually be renewed as they are not permanent buildings, and as a result, cost quite a lot of money every year in repairs.

The increase in the number of exhibitors obliged the commission to erect a building, which, unfortunately, was completed too late to be used during the last exhibition. Notwithstanding the surplus of revenues amounting to between \$17,000 to \$18,000, the commission spent \$36,000 in permanent constructions, over and above this revenue.

The Exhibition Commission asks the city to guarantee a loan of \$150,000 to pay the \$36,000 which they spent in permanent works last year, the balance to be applied to the construction of a permanent grand stand and other improvements on the grounds. This amount of \$150,000 has to be guaranteed by the city; the city will be called upon to give the same guarantee for the Exhibition Commission, as is does today for the Quebec Catholic and Protestant School Commission on loans which they make for the construction of our schools. The city will issue debentures for the Commission, which must pay the interest and sinking fund from its yearly revenues and reimburse to the city the \$36,000 which they spent for works of a permanent nature.

For a long time past, the Exibition Commission has been

studying the question of the construction of a grand stand, as the one now in use has been condemned by three architects and has cost us a few thousand dollars in repairs at every exhibition, and at each performance before the stand, it is necessary for the city to keep a gang of men on hand in case any accident might happen through the falling of the stand. Moreover, at each exhibition, a fire starts in the stand, which necessitates keeping a detachment of firemen there.

In the face of such a state of things, no member of the City Council, nor of the Exhibition Commission, will assume the responsibility of any accident which may happen on that stand.

The question now before the public is the following:

Should we erect a wooden stand, which would probably cost half the price of an iron and concrete stand and which would have to be renewed in 15 or 20 years? Or, should we expend a higher sum for the construction of a permanent stand, suitable to sit 5,000 persons, and constructed in such a way that it can be extended when necessary?

Another question which I would like to ask is: Is it advantageous for the city to continue to hold annual exhibitions? If so, we must erect a stand in wood, or of a permanent nature, in iror, and concrete. Therefore, we would have to reduce the amount of the loan in accordance with the kind of stand to be erected. If the taxpayers do not consider it advantageous to continue an annual exhibition, this is the time to say so before any further expenses are incurred, and we will put up the land for sale for other purposes.

I do not think that I am mistaken when I state that no money was lost in the purchase of this land, as it would be an easy matter to-day to sell the land, en bloc, at 10 to 12 cents a

foot when it only cost us 41/2 cents a foot.

I think this is also a question which should be studied calmly, without being influenced by municipal politicians, who are just now looking for arguments for the next campaign.

NAP, DROUIN

### The New Water Main.

Quebec, 30th January 1914.

To His Worship,

The Mayor of Quebec.

Sir,

We have the honour to hand you enclosed report as per your request of yesterday, as well as copy of specifications in connection with the cast iron pipe and the inspection and testing of same. You will also find here enclosed copy of contract passed with the Inspection Company and the Guarantee Bond for the amount of contract.

Your humble servants
J. GALLAGHER,
Water Works Engineer.

T. A. JARDINE FORRESTER, Consulting Engineer New Water Works.

CITY HALL,

Quebec, January 31st., 1914.

To His Worship the Mayor, Nap. Drouin, Esq., Mayor of Quebec.

Sir.

In accordance with your request, we have the honour to hand you herewith, report of work executed in connection with

the water supply of the City of Quebec, and the ameliorations in connection therewith from 1910 to the present time.

In the City, including Limoilou, the following pipes have been laid.

3446 feet of 4" cast iron pipe. 21183 " 6" " 42376 " 8" " 7751 " 12" " 29290 " 14" " 5589 " 18" " 2100 " 24" "

111735 feet in all.

951 new services from 1/2" to 6" diameter.

216 hydrants.

The above arc entirely independent of the new 44" and 40" diameter cast iron pipe from Lorette to St. John Street, a total length of about 41,500 feet, including all air, relief, scouring and shut off valves, costing \$716,499., and the new building for intake, with valve at the Château d'Eau, Lorette, costing \$7,800., the completion of the whole of which work was accomplished on the 1st. December last, and is now undergoing a thorough and full static test, before final acceptance by the City. The particulars of the contract for same and the details in connection with the carrying out of the work and the testing are as follows:

The contract for the whole work of supplying and laying the new 40" main was awarded to Mr. M. Connolly, contractor, and this contract, apart from the security of two responsible and substantial citizens, provides for a deposit of 5% and a retention of 20% of the whole contract sum, or a policy of guarantee for the construction of same, and for the maintenance of the whole line for a period of two years, from the period of completion and acceptance by the City. The adequacy of this security cannot be questioned.

A contract was also entered into by the City for the thorough inspection and testing of the whole of the pipes, etc., by the Canadian Inspection and Testing Laboratories, Limited, at 12½ cents per ton, or a total of about \$2,000, with a guarantee bond for this amount. A certificate was required from this Company for each pipe, giving results of inspection as to quality of material, and the hydrostatic tests called for in the specification, which was from 150 to 500 pounds per square inch, according to location. The certificates have been received and are on file.

Each pipe was personally inspected on the wharf here, as to condition, quality, dimensions, uniformity, etc., and any found to have been damaged on board ship, were either rejected entirely or cut to the satisfaction of the City's Engineers. A few defective pipes escaped even the minutest inspection, owing to the almost imperceptible cracks in same, and as it was quite impracticable to hydrostatically test each pipe separately here, the only way to discover whether any had escaped, was to put on the heaviest static pressure available. This is now being done, and any defective pipes discovered, are cut out and replaced by the contractor, of course without any expense to the City.

Though there are about 4.000 pipes and joints in the line, even with 188 pounds per square inch pressure (9 pounds below the full hydrostatic pressure available), being 33 pounds more than was registered on the gauge from the 30° main at the time, at the River St. Charles bridge, only nine pipes have been proved defective at varying pressure, and the leaks have been negligible. It must be admitted, that in a work of this magnitude, the percentage of accidents is surprisingly small. We also reported 24-40° pipes on hand for repairs.

Four gangs were employed on the line by the contractor, during the progress of the work, each having a competent inspector, employed by the City, from whom certificates are on file certifying the soundness of each joint and pipe laid.

The whole work of laying the pipe from Lorette to St. John Street was completed on the 1st December 1913, the testing then commenced, and has been continued since, but the wea-

ther and the season being unfavourable for work of this nature, as well as for repairs, the operations have been much retarded, and naturally the test cannot be carried out as ra-

pidly as might be desired.

Many absolutely unfounded statements are being circulated regarding this work, but there is nothing wrong, and when the tests are completed to our satisfaction, and the line accepted, the public may rest assured that they will have a good and lasting job.

In connection with the distribution from the new 40" main, the following are the details of the principal supply pipes laid:

14" pipe, from the 40" pipe on Commissaires Road, east to Lamontagne Avenue, and 18th. street Limoilou to 4th. Avenue, south on 4th. Avenue to 10th. street, and east on 10th. Street to Beauport Road, thence, 12" pipe completed east on Beauport Road for a distance of 4,000 feet.

From the 40" pipe on Vallier Street, a 14" pipe runs east on Vallier Street, Avenue Taschereau to St. Francis Street as far as Boulevard Laugelier, north on the Boulevard to King street, east on King Street to St. Roch Street, then east on St. Paul to Parent Square at St. André Street, connected with all intersecting streets, and also connected by a 14" pipe from St. Vallier Street on St. Sauveur Street to Massue Street 14" pipe off the 30" main.

A 14" connection on the 40" main, west on Boisseau Street to Montmagny Street 14" pipe off the 30" main west is now

almost completed.

A 24" pipe has been laid from the 40" at the intersection of St. John Street and Sherbrooke Street, east to Cartier Avenue, south on Cartier Avenue to Grande Allée, having 18" branch through Lee Street to de Salaberry Street, 18" along Grande Allée to De Salaberry Street, 18" along Grande Allée to De Salaberry Street, an 18" from Grande Allée south on Observatory Road to Laurier Avenue, east on Laurier Avenue to Landsdowne Avenue, and from there, 14" and 12" to Grande Allée at the Skating Ring, thence 12" up Ursule Street to south of Geneviève and having 8" connection east on Geneviève St. to the summit.

8" mains have replaced the 4" in all the streets between St. Roch Street and the Boulevard, and between des Fossés Street and the 14" in King Street, and 8" pipes have replaced the 4" in Charest Street and Notre Dame Street. Similar work has been carried out where deemed necessary in other parts of the City, so as to increase the water pressure available for fire purposes in all parts.

We have the honour to be,

Your obedient servants,

J. GALLAGHER,

Water Works Engineer.

T. A. JARDINE FORRESTER,

Consulting Engineer New Water Works.

## Official facts re Drouin Bridge.

TRANSLATION.

Quebec, 17th November 1913.

N. Drouin, Esq., Mayor of Quebec.

Sir.

I beg to enclose, as a matter of information, copy of plan jointly showing the actual location of the Drouin Bridge and the location of a bridge in line with the extension of Crown Street. The plan speaks for itself, the following features being easily detected.

10 Difference in length between lines A. B. and C. D.

20 Angle formed by piers and abutments as to are centre line of the bridge, such angle being 900 for Drouin Bridge and 1600 for the other site.

30 Difference in width of masonry for a same breadth of bridge according to the piers and abutments being at right or obtuse angle.

40 Inconvenience to ships in their course.

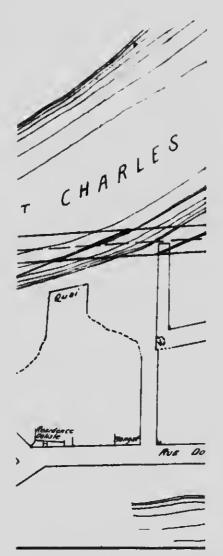
50 The probable cost of a bridge in the line of extension of Crown Street compared to the Drouin Bridge, the axis of the latter being perpendicular to the stream direction.

60 Difference in the area required for the construction of approaches, and consequently increased cost of expropriation, etc. etc.

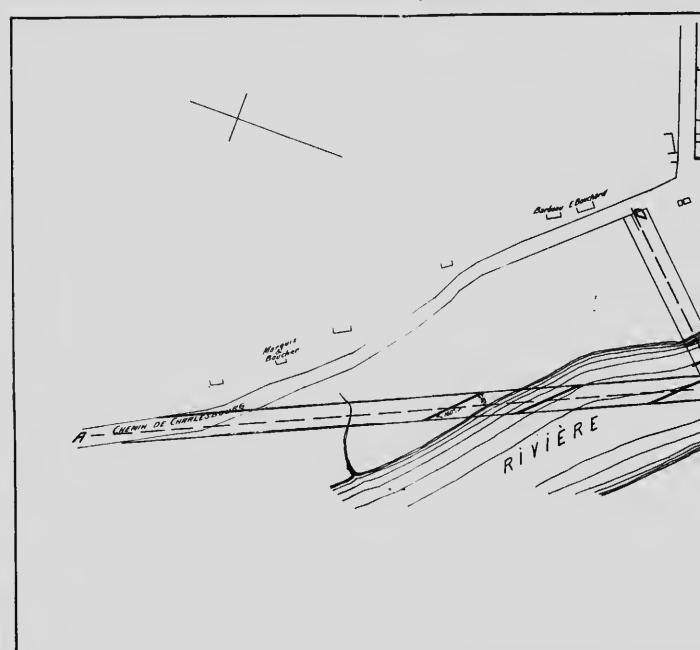
I remain, Sir, Yours very truly,

L. A. VALLEE,

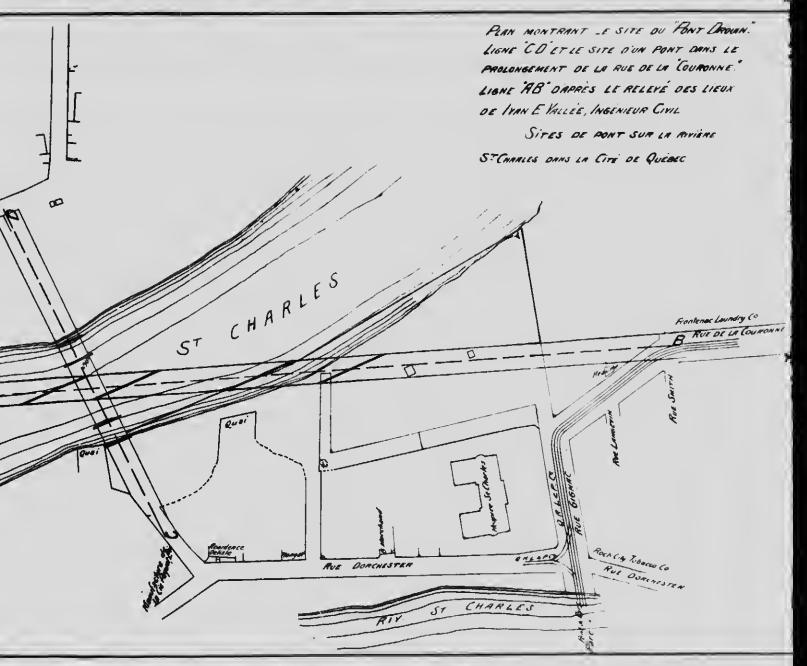
Civil Engineer.



bridge in line with extension



C D line shows actual location of Drouin Bridge -A B line



e-A Bline is for an imaginary bridge in line with extension of Crown Street.



#### TRANSLATION

Quebec, January 31st, 1914.

Mr. Napoleon Drouin,
Mayor,
City of Quebec.

Mr. Mayor:

In conformance with the request you have made, this will confirm the few particulars that we have given to the Road Committee at its meeting on Wednesday night, the 28th January inst., on the different questions asked concerning the location of the "Drouin Bridge".

This location having been made after an inspection of the ground and based on an instrumental survey as you must have verified from the different plans that we have sent you, we were not able to recommend any other site than that on which the bridge carrying your name is erected.

The site of the bridge on the prolongation of Crown Street as proposed by you on our first inspection of the ground is not favourable for the erection of an economical bridge. The principal reasons in justification of this assertion are as follows, viz:—

- 15. The centre line of a bridge on that site not being perpendicular to the direction of the flow of water would necessitate the construction of abutments and piers of great length on account of their obliquity with the longitudinal axis of the bridge, and as the foundations would have to be piled, the cost of such a substructure would be very expensive.
- 20. The superstructure resting on the abutments and piers as described above would be of complicated shop work and

field erection, and therefore would add to the cost of this other part of the construction.

30. Moreover, the bridge being much longer than that at the site chosen would require the construction of many more spans than those actually composing the Drouin bridge; another factor which would considerably add to the cost.

40. A bridge on the prolongation of Crown street would be in our opinion an obstacle to the navigation due to the course which the boats must take in passing up or down, at that site. We do not believe otherwise than that the Federal Government would have given its approval to a project for a bridge at this place, without obliging the obviating of the obstruction caused by the piers in the river, that means to say it would necessitate the construction of a bridge with very long central span.

The Federal Government favouring the Bascule bridges, the central span which would be necessary at this site would exceed the greatest movable span in the world.

We believe it useless to consider other projects, they being too costly to be undertaken.

50. A bridge on the line of Crown street would have divided in two parts the market that the city is actually completing at that place of which one part would be triangular, all of which can be seen on the plans.

We hope that the few notes above will be satisfactory to you, and we can positively assure you that no persons either directly or indirectly has influenced us in the choice of the site of the Drouin Bridge, we being governed only by the above mentioned reasons and by the technical details of Civil Engineering practice.

Believe us, Mr. Mayor,

Yours very truly,

(Signed) LOUIS A. VALLEE, IVAN E. VALLEE, Civil Engineers.

N.-B.—This letter is only confirming the one addressed to you on the 17th November 1911.

(Signed) L. A. V. I. E. V.

# The New System of Taxation.

To His Worship

Mayor N. Drouin,

Quebec.

Sir,

It is with a feeling of legitimate pride that the Assessors of the City of Quebec have the honour to present you with their report on their Department's operations for the last four years. The results are quite satisfactory and tend to show the efficiency and the growing importance of this department.

#### 1910-11

The prospects at the beginning of that year were rather quiet when in March 1910 the City at last sought territorial enlargement; the annexation of Limoilou and St Malo broke down the time honoured walls of the old city. In that year 1910-11, the taxation system was still based on rental valuation, a system to which our department was adverse, and you noticed the fact from the very beginning of you administration. The experience of many years clearly showed the impracticability of a fair and proportionate taxation of property in the city of Quebec under that antiquated system. The assessors were subjected to all manners of deceit, the big corporations paying little, while small property owners were shouldering the full burden of taxation; in fact, the system was crumbling down under the pressure of just discontent, and the ratepayers were loudly clamouring for a change.

In order to somewhat facilitate the straightening of irrelar taxation under the old system, the Board of assessors was constituted as a tribunal in 1910, to primarily dispose of complaints. We were then receiving every year an average of 350 protests against the valuation roll, and we are justified in saying that the new Board has greatly contributed to improve the situation by its awards, which are very seldom appealed from. But this was not sufficient. Owing to the growing importance and difficulties of the task, the then members of the staff being in insufficient number, you were kind enough to add to the personnel of the Department. The assessors were doing their duty in the full sense of the word, but in spite of all their endeavours, the vicious system still persisted, it had to be remedied, to satisfy public opinion.

#### 1911-12

In April 1911, at your express request, our Department went to work thoroughly studying the different systems of taxation. We opened corrrespondence with the principal cities of Canada. Montreal, Sherbrooke, Toronto, and others willingly answered, and a voluminous correspondence was the result of our inquiries. We also applied to the Western cities with a view to investigate the single tax system. During the course of our inquiry, possibly in view of a change in our local system, you gave us instruction to prepare our valuations with the utmost care. More than 500 sample accounts comparing the Quebec system with that of other cities were then made out and submitted to the Finance Committee, plainly showing the failure of the rental value as basis of taxation in the city of Quebec.

With your earnest support and encouragement, we assiduously pursued our studies, consulting authors on the principles, testing theory and practice, recording results, working out the problem in every form in order to reach some satisfactory solution, before we could submit it to the committee which had been named to settle that important question. For more precise information, the whole staff of city assessors were sent to Montreal to confer with the assessors of that city. Some members of the Board continued to Ottawa, Toronto and other places, always with the same purpose of investigation. At last, a decisive conclusion was arrived at ; in the memorable sitting of 30th November 1911, our Board enjoyed the satisfaction of seeing that they had not worked in vain, when the "Report of the Board of assessors of the city of Quebec" recommending taxation on real value was unanimously adopted by the Committee, the latter thereby kindly acknowledging the worthy efforts that had been made to give satisfaction to the rate-payers of Quebec.

#### 1912-13

The fiscal year 1912-13 therefore opened with the obligation to put into practice the new system of taxation on real value.

t

f

-

e

e

r

S

n

y

1-

s,

d

to

It must be admitted that there was a general feeling of uneasiness among the ratepayers. Some talked of experts. Specialists alone, it was said, could undertake the new valuation! We are grateful to you, Mr Mayor, for having trusted your assessors, whom you had seen at work. You then declared to the citizens of Quebec that the City assessors, on account of their practical experience and their special studies, being more familiar with the real estate quotations than many others, were fully qualified for that special work. Under your personal direction, we therefore hopefully went to work and prepared the necessary organization.

In order to keep track of the property market, you have created in our department a sales record bureau similar to that in existence in Montreal, which is a kind of duplicate registry office. An expert assessor, who had to abandon active service on account of his old age, was put at the head of the new branch, which is not only designed to be of great service to us in our official work, but may also be useful to the citizens of Quebec.

All sales of property now made in the city are recorded in the archives of this department. You have also provided us with special books, so that theory and practice may go hand in hand, such as the "Treatise on the law of taxation," by the Honorable T. M. Cooley, L. L. D., ex-chief justice of the Supreme Court of the State of Michigan, U. S. A., and professor of political economy in the University of same State. Our office also had the benefits of practical information on construction, such as is contained in "The Architect and Builders Pocket book" by M. F. E. Kider, Civil Engineer of New-York, a volume of 1600 pages, dealing with building of all kinds.

The department has also succeeded in getting a publication of Cleveland, Ohio, "The Somers system News", whose object is to secure equitable taxation thought the real value system. "The Canadian Municipal Journal" of Montreal, is another source of information of interest to us.

The City of Montreal, through Mr. J. 11. Perus, chairman of its Board of assessors, has kindly contributed to our instruction by furnishing us with numerous forms to be used by the assessors when making their annual visits. Mr. Ferus, in his valuable letters, has acquainted us with the mode of operation of the system in Montreal.

Owing to the kindness of Mr. Goldman, barrister of New York, a specialist on taxation who has honoured us with a visit, we have received from the city of New-York a little book which is very valuable to us. It is entitled "Factors of value of new building and Explanation of Lands value", and is published by the Department of Taxes and Assessments of the City of New-York. This hand book is of priceless value to assessors, as it shows the various argumentative methods for making equitable and fair valuations.

Thus supplied with information, we prepared the rolls for 1912-13, making a radical change from the past. The job scened rather risky. There were people who predicted a complete failure.

Well, the rolls after all have been prepared by your official valuators, and what was the result?

A perfect triumph (we beg to be excused for the strong word) for the staff of the City Board of assessors. We expected endless complaints about cadastral mistakes, irregular

proceedings, over valuation, etc. However, on a total of 17,000 ratepayers, hardly 360 protests have been filed against that first trial of a new system, and we may at once state that there were but 50 or 60 serious cases on the whole bulk. The other contested entries had only to be explained before the Board sitting as a tribunal, and were immediately settled. The number of awards appealed from was not more than thirty or thereabouts.

And yet the change had been radical, which shows that the main point had been gained and that the working of the new system was more adequate to the assessed values.

While big corporations, large owners of stately houses, vacant lots and speculation property were forced to pay their just share, the small proprietors were pleased to pay theirs.

#### 1913-14

The same taxation system has been in operation for the present fiscal year, 1913-14, and we believe has given still better satisfaction, judging from the limited number of protests, 168 in all, offering little scope for contestation compared with past experience. At this very time of writing the present report, most of the complaints have been settled.

As a sample of the remarkable displacement that has resulted from the change of system, we take the liberty of submitting a list of some of the ratepayers who have been most affected by it.

	1910-11	1913-14
CAN. PACIFIC RAILWAY	\$25.819.62	\$61.247.08
ALLAN Co	1.689.87	4.214.50
RICHELIEU & ONT. Co	3.228.94	8.327.75
CAN. NORTHERN Quebec Ry.	4.980.65	11,305,50
Q. R. L. & P. Co	9.070.66	17.104.06
Estate Renaud (2 lots St Roch St.	247.07	1.864,50
Estate Baby (1 lot St Roch St .	634.97	3,498,80
LA CIE PAQUET, Ltcc	5.182.25	11,285,50
ESTATE HUNT	3.308.04	5.947.00

P. T. LEGARE, lace	539.50	2,346,00
Dominion Fish & Fruit Co. Ltd	1.049.40	3,520.00
NATIONAL Breweries, Ltd	4,328.98	7,486.50

With your permission, we will cite, in connection with our new tax system, a letter received at our department from a

professor of political economy in Lonvain, Belgium.

That gentleman, who is interested in matters of taxation, having heard of a certain "mémoire" published in the local press on the subject of taxation, wrote to the author for a copy of same, on the receipt of which be sent the following appreciation:

"I have received and read with the utmost interest your honoured letter and your paper on property taxation in Quebec.

"Let me congratulate you on your judicious observations on the subject of taxation, and particularly on the importance you assign to the practical and concrete aspect of the rival systems.

PA system now be theoretically cocellent and the worst in practice, if i.s. (a) action disagrees with the popular customs and leads to excessive complications. Thus in Europe the income tax as practised in England, Italy and France, has given good results in the latter country alone. The character of the other nations is repugnant to the close inspection and inquisitorial measures which are the essentials of such a system.

"It is precisely, so it seems to me, hecause your report took sa justly into account the concrete situation of the City of Quebec and the characteristics which distinguish it from the western cities, that the special committee has so favorably received it, and I am therefore glad for you.

### VALL, FALLON, S. J.,

Professor of Political Economy
St Jean Berchmans College
11 Recollets St, Louvain, Belg.

Louvain, 11th March 1912."

As a sample evidence of the popular approval which our system of taxation is meeting, we may mention the new buildings which are being erected all over the city. Last year the building permits amounted to \$933,000, whereas this year for eleven mouths only the total is close to two millions dollars. Evidently, the people are no more afraid of investing money or construction.

From our own experience, we may claim to enjoy a good system of taxation, and from the best available sources of information, we pay less than the largest cities of Canada.

In confirmation of that statement, we read in "La Patrie" of Montreal, in date of 15th november 1913, in an article headed 'Les impôts et le coin de la vie", that the municipal taxes of Montreal are stated to be \$24 per head of population; whereas were in Quebec, the same municipal taxes only amount to \$16.26 per capita.

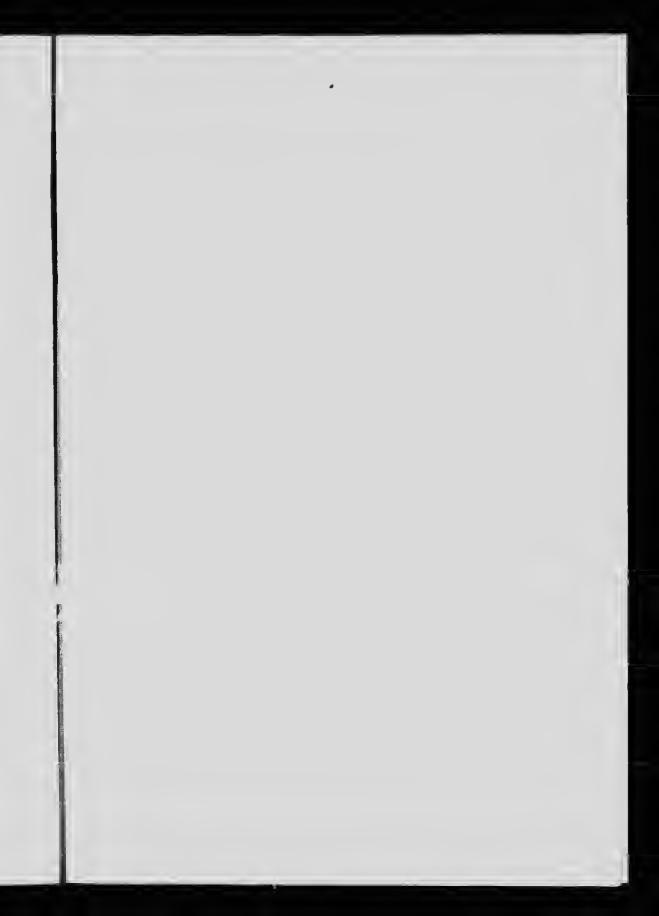
Respectly yours,

JOS. SAVARD. AUG. GARNEAU. M. J. QUINN. GEO. VILLENEUVE. LS. WAGNER. O. N. MATTE.

Assessors of the City of Quebec.

Quebec, 1st December 1913.







# The Drouin administration's work is a nut shell.

ANNEXATION OF LIMOILOU.

ANNENATION OF THE TOWN OF MONTCALM.

CONSTRUCTION OF NEW WATERWORKS.

CHEAPER LIGHTING.

CONSTRUCTION OF DROUIN BRIDGE.

REBUILDING OF DORCHESTER BRIDGE.

ABOLITION OF TOLLRATES ON DORCHESTER BRIDGE.

REORGANIZATION OF THE FIRE BRIGADE.

INCREASED WAGES FOR POLICEMEN AND FIREMEN.

CONTRACT WITH THE GOVERNMENT FOR UNION STATION AND ST MALO WORKSHOPS.

CONTRACT WITH THE GOVERNMENT FOR THE RIVER ST CHARLES' LOCKS.

CREATION OF A CENTRAL PROVISION MARKET IN ST. ROCH'S.

## Programme for the future.

14 DUCTION OF INSURANCE RATES WHEN THE NEW WATER MAIN HAS BEEN ACCEPTED.

#### THE INCLINES.

COMPLETING STREET PAVINGS, ESPECIALLY ON APTRACTING NEW INDUSTRIES IN QUEBEC.

COOPERATION WITH PUBLIC POWERS WITHOUT PARTY DISTINCTION WITH A VIEW TO THE DEVELOPMENT OF THE CITY.

WIDENING OF ABRAHAM & PALACE HILLS.

REBUILDING OF BICKELL BRIDGE AND CONSTRUCTION OF NEW BRIDGES ON RIVER LARRET BETWEEN STADACONA AND LIMOHOU.

ASPHALTING OF CHARLESBOURG ROAD TO CITY LIMITS, AND OF REAUPORT ROAD TO CITY LIMITS AS SOON AS STREET RAHAVAY TRACKS ARE LAID.

DEVELOPING BELYEDERE WARD WITH ALL POS-SIBLE DILIGENCE TO INCREASE REVENUE AS WAS DONE SUCCESSFULIA IN LIMOILOU.

COMPLETING BOULEVARD LANGELIER PROME-NADE, AND CONTRIBUTING TO ERECTION OF JACQUES CARTIER MONUMENT ON SAME.

CONTINUED GOOD ENTENTE WITH BATTLE-FIELDS COMMISSION REGARDING THE CITY'S SHARE IN PARK EMPROVEMENTS.

URGING GOVERNMENT TO REBUILD ST JOHN'S GATE SAME AS KENT GATE.

La Cie d'Imprimerte Comnérciale, Québec,

