

MINIMUM BUSINESS ASSESSMENT OF \$250.

Insurance Men Fail to Get a Reduction—Assessors to be Sworn to Secrecy Regarding Private Businesses.

The Municipal Taxation Committee yesterday dealt with a number of ragged ends in various parts of the proposed new assessment act.

Mayor Morden of Hamilton appeared before the committee to object to the exemption of plant and machinery from school rates. The assessment on machinery in his city at the present time amounted to three quarters of a million dollars. An injustice would be done if manufacturers were exempted from school rates.

Ald. Maine and Ald. Ten Eyck contended that the manufacturers were the most flourishing class of the community and could well afford to contribute to the support of the schools.

The Chairman, Hon. J. M. Gibson, asked whether it would not be better to raise the school taxes in some other way than by a special levy.

Ald. Stewart, a Hamilton manufacturer, said many of the manufacturing industries in Hamilton were to-day veritable gold mines, and he saw no reason why they should be relieved at the expense of others.

It was decided to deal with the matter some time when more members of the committee were present.

A Minimum Assessment.

Mr. Preston said all classes of office men should be under the same classification, and the minimum assessment of these, in cities at least, should be placed at \$250, instead of \$100. The subtenants or desk tenants of offices should be made to pay. Everyone engaged in business should come under the business tax without exception. They should all pay at least \$5.

Assessor Hutton argued that everybody in business should pay a business tax on a basis of 25 per cent. on the value of the premises occupied, and in addition a tax on income in excess of the business assessment and the statutory exemption.

The Chairman—You would be just restoring that complex provision that was so much objected to by the lawyers.

The committee adopted Mr. Preston's suggestion, the minimum business assessment in all municipalities being placed at \$250.

Insurance Men Must Pay

Mr. Leighton McCarthy, on behalf of the insurance men, objected to their business assessment being 75 per cent. of their real estate, as it meant an increase of 100 to 200 per cent. in taxes. Mr. Gibson said he thought the insurance people were well able to pay. No change therefore was made.

The clause relating to employers giving the names and salaries of all employers was altered so as to make it refer to employees who receive over \$1,000. Some discussion arose as to the wisdom of requiring people to make written oaths of the correctness of the returns made.

"This is a crucial point of the bill," said the Chairman. "It is where we are going to make taxes for the municipalities."

The committee did not seem, however, to have their minds made up upon the question, and the subject was passed over for a time.

The income exemption was made to refer only to personal earnings, on which the exemption is \$1,000. The exemption of \$400 on other earnings was struck out. A new clause was introduced to swear assessors to secrecy regarding the private business of individuals.

Hon. Mr. Gibson referred to what he termed the Foy-Pyne-Gibson amendment to cure the scrap iron assessment, saying that the bill was doing nothing to injure the effectiveness of this measure, which had been recognized as a complete cure.

CONTRARY TO CONMEE ACT

PERTH'S BILL OPPOSED BY CANADIAN ELECTRIC CO.

Wanted to Purchase the Perth Electric Company—Postponed Till To-morrow — Peterboro's Bill Taken Up.

The bill of the town of Perth was taken up by the Private Bills Committee yesterday and evoked a vigorous fight. It asked the Legislature to confirm the purchase of the plant of the Perth Electric Light Company for \$12,000. Mr. D'Arcy Scott, of Ottawa, was present to oppose the bill on behalf of the Canadian Electric Company, which operated in Perth and had done some street lighting. They had two lights in the town, which were discontinued in 1900, and claimed therefore that the purchase would be contrary to the terms of the Conmee act, inasmuch as the town was endeavoring to do a commercial business in competition with the Canadian Company. There was a motion coming up at Osgoode Hall on Wednesday next to quash the by-law. When the Canadian Company learned of the by-law they offered to sell out their electric light and waterworks plants at \$115,000, and nothing came of it.

The Town Solicitor, Mr. Allan, claimed that the Canadian Company based its argument only on the two discontinued lights. They had no choice to buy the Canadian Company's electric light plant alone, as the company would sell only the electric light and waterworks plants together. They could not buy the electric light plant alone because its power was obtained from the waterworks. The company was trying to hold up the town to purchase at its own price.

Hon. Mr. Gibson suggested that the bill have a clause to the effect that the town would not go in for the supply of incandescent lights.

Mr. Allan thought the town should not be held down in this way, as it would injure its ability to float debentures.

Mr. Scott said his company would not be content with a prohibition of the town from doing incandescent lighting. It objected to commercial lighting. The Perth Company obtained \$500 a year from commercial lighting. The Bank of Ottawa, which held most of the bonds, was opposed to the measure because it would reduce the value of its securities.

Hon. Mr. Gibson said the question was whether the measure meant ruination to the other company or not. If it did and they were going to permit it, they should do so with their eyes open.

Mr. Lee asked whether the Perth Company was willing to sell out at \$10,000. Mr. Pringle, representing some of the bondholders, said he believed that the company had offered to sell out at less than the cost, rather than have any trouble over the matter. The bill was allowed to stand over until to-day for a conference between the parties.

Peterboro's Bill.

Peterboro's bill was taken up. It provided for transferring the property of the town of Ashburnham, now a part of Peterboro', to Peterboro'. The town also wanted to spend \$15,000 for an isolation hospital without the approval of the ratepayers; to alter the system of election, and to reconstruct the Court of Revision.

Mr. Crawford complained that Toronto's request to be allowed to spend money upon public buildings had been refused, and that all places should be given the same class of treatment.

The Chairman pointed out that the hospital expenditure was an emergency case, and that Toronto had been allowed to build its isolation hospital in the same way.

The bill also sought for power to grant to the Peterboro' Lock Com-

pany a block of 1 3-4 acres of land, and to fix the company's assessment at \$12,000 for ten years. Hon. Mr. Stratton, President of the lock company, explained that the company occupied an acre in the heart of the town, which they would be content to have assessed by the town. They would spend \$25,000 in buildings and increase the number of their employees from 150 to 200. This part of the bill was not printed, and the subject will be taken up this morning, when the clause will be printed.

A bill fixing the assessment of R. J. Graham of Belleville at \$10,300 for ten years from June 27, 1898, was taken up. Mr. Graham and the City Solicitor of Belleville, W. C. Mikel, were present. The committee adjourned until this morning.