TELEPHONES, AUDITORS AND TAXATION

SASKATCHEWAN MUNICIPAL CONVENTION TAKE UP MANY SUBJECTS OF INTEREST

Municipal Experts Discuss Government Guarantee of Municipal Bonds—Motion to Abolish Income Tax Fails to Find a Seconder—Premier Scott Sends Address to Convention on the Growth of Interest in Public Affairs—A Speech by Francis Dagger.

From Wednesday's Morning Leader

A message from the Premier and an address by the government telephone expert marked the business of the annual convention of the union of Saskatchewan Municipalities. The city hall was the rendezvous and yesterday morning the first session took place there. Not many delegates attended, but in several letters of apology for absence the writers explained that events at home or other prior engagements kept them away. There were present: P. McAra, Jr., (president), mayor J. W. Smith, W. S. Ball, W. D. Cowan, W. P. Gillespie, L. L. Kramer, L. T. McDonald, F. X. Kusch, W. A. Thomson, and city clerk J. Kelso Hunter, Regina; councillor J. H. Sissons, town clerk W. H. Stewart, Rouleau; mayor R. S. Cook, alderman G. Baker, Prince Albert; mayor J. A. Gregory, North Battleford; alderman H. Bradbrook and town clerk R. H. Lock, Yorkton.

Mayoral Address of Welcome.

After the registration of delegates, mayor Smith delivered the address of civic welcome. He enlarged upon the importance of the work which the Union had set itself to do, in the formative period of a young province. The foundations were being laid, and the future of the country would depend somewhat upon the work of the gathering and of similar gatherings in the future met to deal with civic problems. He was pleased to welcome to the city such a representative body of men, for although owing to the lateness of the trains the members were not large, they were elected by the votes of the people and had come up against the practical side of civic politics and civic government. The mayor expressed regret that the city hall was not yet ready for use, but he added that if the convention met in Regina next year, as the city invited it to do, the building would be in such a condition as would enable them to entertain the delegates much better than on the present occasion. It was fitting that the meeting should be held at the seat of government, since they had to do with legislation regarding civic problems. Because they could be in touch with the government, and on that account deal more satisfactorily with the questions which came before them as well as for other reasons, he extended a hearty invitation to them to meet here again next year.

Those who had not visited the city for two or three years, the mayor continued, could best appreciate the strides the city had made. But they could all understand the character of the buildings which were in course of erection, such as the city and fire halls and the post office. The schools, too, were an evidence of Regina's growth. Last year one was erected at a cost of $65,000, and this year they had to put up another at nearly as great expense. Our public works are the most up-to-date in the country. We have five miles of streets paved, or in course of paving, and these are features in which we are equal to any place in the Dominion of Canada today. We have a splendid water system and an electric light plant of our own. Therefore we welcome you to no mean city after all.

Remarks on Municipal Finance

Mayor Cook, replying, voiced the appreciation of the visiting municipalities at the welcome given them. They were gathered, he said, for their mutual protection and advancement. They were face to face with the question of financing this great country. It required money for development of this country which was not required to develop other countries, and the eastern financiers did not understand the situation. They must try to dispel that wrong impression. They must have cheap money to develop the country, and a standing by which they could reach the financiers of the world. The only solution he saw was that the bonds of the municipality should have some kind of a guarantee by the government up to a certain percentage of the assessment. This would place them on a par with other securities, and they would be able to place them before the financiers of the world, and get the money they required to meet the development going on. If anything should happen to check the development of Regina it would redound on the whole country and be a check to the whole country. Therefore united action was needed on this question.

The Year's Work

The president presented a summary of the work done since the inaugural convention. He remarked that owing to the provincial government having appointed a commission to go into the whole question of municipal government the work of the executive was somewhat limited until such time as the report of the commission had been printed, and an opportunity afforded to study the different recommendations it contained. Whatever assistance possible was rendered possible was rendered by the secretary, Mr. Hunter, and the speaker, who attended the sittings of this commission at Regina.

The executive had been of some assistance to the Canadian Union of Municipalities in connection with details re the Bell Telephone Co., and they had also joined in protest with the same Union in connection with the bill presented at Ottawa for radial railway privileges, because the bill threatened the principle adopted by the Union at its last convention, to the effect that municipalities should have full control of their streets and roads. This joint action resulted in a satisfactory explanation of the bill, and the assurance of the Premier, Sir Wilfrid Laurier, and the Minister of Railways, that in this particular municipalities would be protected.

The executive had dealth with the following matters, which were left with them to deal with. 1. The Canadian Municipal Journal was selected as the official organ. 2. As to the basis on which the Union should affiliate with the Canadian Union, the decision arrived at was that 2c per cent. of the total collected should be paid in to the Canadian Union, and that this Union should have at least two members on the Canadian Executive Board. His own name appears as 1st vice-president, along with that of ex-Mayor White, of Moosomin as 2nd vice-president. He asked the approval of the Convention of the nomination of ex-Mayor White as their delegate to attend the annual convention of the Union of Canadian Municipalities to be held at the Twin Cities of Fort William and Port Arthur on the 12th, 13th, 14th, 15th and 16th inst.

In view of the fact that the Provincial and Dominion governments appeared to have overlooked the resolution adopted and submitted to them, asking that all measures affecting the rights and privileges of municipalities be submitted to the secretary of this Union before being dealt with, it might be considered advisable to reaffirm the attitude of the Union on this particular question.

In closing, the president submitted that the year had not gone past altogether barren of results to the municipalities of the Province. He acknowledged the receipt of a work entitled "Public Utilities in Canada," by J. G. Harvey, mayor of Dauphin, and bore tribute to the good done for the municipalities of Canada by The Canadian Municipal Journal and the Western Municipal News.

Financial Statement

The statement of accounts showed the receipts of $168, the expenditure of $19.25, and a balance in hand of $148.75. The annual subscriptions included $16 from Regina, $12 from Moose Jaw and $10 each from Yorkton, Saskatoon, Qu'Appelle, Whitewood, Battleford, North Battleford, Carnduff, Prince Albert, Maple Creek, Estevan, South Qu'Appelle, Indian Head, Moosomin and Lumsden. Commenting on the position of the society, Mr. Kelso Hunter, who submitted the statement pointed out that though only sixteen municipalities had joined the Union, that is nearly double the number of municipalities represented at the inaugural convention held last year. The roll of membership was sure to increase as the towns and villages in the Province increased, and as the objects of the association become better known throughout the Province.

Copies of all the resolutions passed by the convention last year, which affected both the Dominion and Provincial governments, were forwarded to them and duly acknowledged. No copies of bills affecting municipalities were received by the secretary from either of the governments as requested in the second resolution passed last year, notwithstanding that bills were introduced both in the Provincial Legislative Assembly and in the House of Commons, which affected municipalities. It appears therefore to be necessary for the Union to watch all bills introduced into the Provincial Assembly in order to see that the interests of the municipalities were safeguarded, and leave to the Canadian Union the duty of watching the interests of municipalities as affected by Legislation introduced into the Dominion Parliament.

Mr. S. Spencer Page, clerk of the Legislative Assembly, explained later in the day that the omission to forward copies of measures was unintentional.

In reply to a question by the mayor of Regina, the president stated that the date of the convention was settled by arrangement with members of the executive. There was no intention that it should conflict with fairs in two of the most important cities of the Province. The president added, with reference to the appointment of the executive, that he thought it would be wise to confine the offices to men active in municipal life.

The Government and Municipal Finance

In an ensuing discussion, Mr. Sisson's suggested that the government should be memoralized to come to the assistance of municipalities and make it easier for them to borrow money. He believed that they could not obtain a loan at less than 7 per cent. The town he came from was not incorporated until last March, and it ought to be able to raise money without difficulty.

Other matters having been touched upon the meeting was adjourned.

Premier Scott's Encouraging Message

To the delegates' great regret an attack of asthma prevented the Premier from attending the afternoon session, but in his absence a short paper written by him, expressing the government's approval of the objects of the Union, was read by the Attorney General. It was as follows:

Gentlemen: Nothing is further from my intention than to attempt any discussion of methods of taxation, the advantages or durability of particular kinds of street paving, whether government of cities and towns by commision or by the more usual method of elected council, is the better plan, or projects for beautifying cities—before a body of men who have gained insight into these questions of civic administration by hard practice, and who would not be further enlightened by anything that I know about these subjects or anything which I could say.

My single purpose in agreeing to come before you at all was because by coming I thought I could best show my appreciation of your courtesy in giving me the invitation to come, and to show by the deed of coming rather than by words the fact that the government of this new province appreciates your organization and wishes to work hand in hand with you for the good of the province.

We view your organization—the fact that men widely scattered over the great area of an immense province, men with business and many cares of their own, show a willingness to sacrifice time and money to help work out civic problems as you are doing, we view your organization as evidence of the existence within Saskatchewan of a growing public spirit which is not only admirable in itself but which is an assurance that in a public sense Saskatchewan is going to make the most of her splendid opportunities.

It is only the development and maintenance of healthy and active public spirit in the province that can produce and equip a sufficient number of the right kind of men for the public work that such a rapidly growing province requires the men to be sent to parliament, to the legislature—the army of men needed to do the work of government in cities, towns and villages, and in the rural municipalities. Only three years ago the country now comprised in Alberta and Saskatchewan was represented at Ottawa by only six men—four in the Commons and two in the Senate. In 1904 fourteen men had to be found for this purpose—ten in the Commons and four in the Senate. Within a couple of years from now at the longest, according to the population as found in 1906, and according to the Redistribution Act passed at Ottawa this year, no less than 29 men will be needed for our representation at Ottawa; in the Commons ten from Saskatchewan and seven from Alberta respectively, and in the Senate six from each province. An increase within five years from six to practically five times six is striking enough evidence of this country' rapid growth.

If legislatures grew at the same rate each of these new provinces might expect its legislature to consist of 75 or 80 members, because the Territorial House five years ago held thirty-five members. But there has necessarily been growth of legislatures too. The area in question has two houses with total membership of 50, in comparison with the one house with its 35 members three years ago and within another three years an addition of at least ten members to each legislature will be advisable. There were three members of the executive of the Territories three years ago. The same area has now eight executive members, and even this number finds its time taxed to maintain even a speaking acquaintance with the local districts in which the work lies and with conditions that they ought to be intimately conversant with, so extraordinarily rapid is the present growth of new communities.

To recapitulate: Whereas, five years ago our parliamentary and legislative representatives all told numbered 41, and at present number 68, these will within a short couple of years necessarily number at least one hundred. The mere statement of these items shows very clearly how exceedingly important is the establishment of at all events the rudiments of public spirit, because when the required men are found and installed only the beginning has been made. The British system of government requires a constant and active public sentiment. The moment there develops a lack of hearty community of sympathy and alert co-operation amongst the great public and the representative bodies, that moment our system begins to fail.

There is the most substantial reason, therefore, why any organization such as the Saskatchewan Municipal Union, which signifies the growth of public spirit, should be looked upon with favor by everyone concerned in any capacity with public affairs, and the Government of Saskatchewan is especially pleased at this juncture when it is itself confronted with the heavy task of helping to frame a general municipal system to meet the special requirements of existing conditions in the province, to have the invaluable assistance and co-operation in the work which you have been giving and can continue to give. From the list of your officers we obtained a well qualified member for the commission we appointed to report, especially upon the urban end of the municipal problem, and I may assure you that the government with a high degree of confidence look to your present and future deliberations for a great deal of inspiration to aid in the solution of problems which confront the government and legislature.

I have briefly outlined a phase in relation to government and legislature regarding which the Municipal Union, if it fulfills its possibilities, cannot fail to be of immense public value. I make no reference to the more immediate objects for which you have organized, that is to say, to the discussion and solution of the many details and problems of town and city government which are already demanding attention and which in our rapidly growing towns and cities will be constantly arising.

Mr. Lamont went on to say that he thought the Province was very fortunate, at the time when the government was endeavoring to solve the telephone problem, and ascertain the advantages and disadvantages of various systems, in having the advice of an expert, Mr. Dagger, in being able to write him to consult with and obtain the opinion of men connected with municipal government in several cities and towns of the Province, for by this means he would gain more accurate knowledge of local conditions than perhaps, he could obtain in any other way.

The president thanked Mr. Lamont for his presence and Mr. Scott for his message.

Mr. McAra was appointed a delegate from Saskatchewan to the coming convention of Canadian municipalities at Fort William and Port Arthur.

The Taxation of Banks

Messrs. Cooke and Gregory submitted:—"That the Provincial government be requested to provide in the new Municipal Act for the proper assessing by the municipality of all bankin, loan and financial institutions." Mr. Cook explained that the object of the motion was to ask the government to establish beyond a doubt the right of municipalities to assess banks in the same way as they assessed other business concerns.

Mr. Smith said that under the charter Regina had power to assess corporations of that kind, but the law passed at the last session of the Legislature left doubt as to the extent of its scope. He did not think the local Legislature had the power to take away a source of income from the municipality. In any case the situation should be cleared.

The motion was carried.

Government Inspection Wanted

Messrs. Cooke and Baker submitted the resolution following: "That the Provincial government be reuested to have a rigid inspection made from time to time of slaughter houses in order to protect the public health."

Mr. Ball thought the motion was all right so far as it went, but it ought to include dairies.

With this addition the resolution was carried.

Another proposal came from Prince Albert: "That the Provincial government be asked to appoint an official auditor, whose duty it shall be to introduce a uniform system of bookkeeping, and make a yearly inspection of the books of all towns and cities." The mover of the resolution remarked that the system it outlined worked well in Ontario. The public would gain confidence, and the effect on municipal bonds would be favorable.

Mr. Smith held that the adoption of these proposals would give confidence to the ratepayers and induce greater care in the audit. He was not finding fault with local auditors, but he was satisfied that some of the audits of the city accounts had not been so good as they might have been. He strongly favored the appointment of an official auditor or auditors to do the work, and thought that the saving introduced would more than compensate the various municipalities for the expense of such an office.

The president questioned whether any city in the Province had a better system of bookkeeping than the city of Regina, and whether the requirements of the city would admit of uniformity with other places in the matter of account keeping in its books.

The resolution was carried.

Single tax Discussed

That the government be asked to legislate for a uniform system of assessment to provide for the assessing of real estate at its actual value, and improvements at not more than 60 per cent.," was the resolution introduced by Messrs. Cooke and Baker. The mover explained that it was desired to strengthen the hands of the government so as to get as near the single tax as possible.

The convention approved the proposals.

Moving a resolution in favor of the abolition of income tax, Mr. Kelso Hunter said he thought the tax was unsatisfactory, because by it one only got at the income of the man whose income was known. The only way to tax the lawyer, the doctor, and other men whose incomes were not fixed was by assessing them too high and compelling the production of their books. He did not think that was a very satisfactory way of doing business. If it were possible he would like to have no assessment upon anything but real estate and improvements.

Mr. Smith, while believing on grounds of sentiment and theory that the single tax would be the best, held that it was impracticable as applied to cities in the Province at the present time. They could not raise enough money by means of it to pay for the expenses of the city. On the theoretical question of the incidence of such a tax he held that improvements should pay a certain amount, but not so much as land values. So long as there was a business tax there should be an income tax.

The resolution was not seconded.

Of Interest to Tax Shirkers

A majority of those who voted with reference to the following resolution approved it:—

"The time for distress of taxes should be extended beyond the 30th of December in each year. (In this country most of the taxes are payable and paid in the fall.) That the time for distraint for taxes be extended for (a year and for) three months beyond the 30th of December in the year they become one for distress of the goods of the third party found on the premises." Messrs. Locke and Broadbrook were the sponsers of the motion.

Responsibility Without Authority

The Convention rejected the following motion brought up by Messrs Bradbrook & Locke: "That the council of a municipality should have the authority, either with or without the submission of a by-law to the ratepayers, to guarantee the principal and interest on bonds, debentures or mortgages issued by hospitals which are duly incorporated."

Mr. Smith approved the principle of municipla ownership and maintenance of hospitals.

C.P.R. and Regina Improvements

Unanimous approval was accorded the following motion by Mr. Gillespie:—

"That in the opinion of this Convention all railways operating in this province should be subject to taxation for local improvements in the municipalities where they operate, and that the Dominion Government be requested to take this matter into consideration and bring about such legislation as will enable the municipalities to impose such taxes." His object in bringing forward the resolution was to ascertain whether the railways and similar corporations could not be compelled to bear their proportion of the cost of permanent improvements which affected their property.

Seconding the resolution, Mr. Ball mentioned that Regina drained the property of the railway which passed through the town, but did not receive a cent as recompense for the trouble and expense.

Mr. Smith observed that so far from assisting them with regard to municipal improvements, the railway companies fought the council at every point. He thought the resolution should be forwarded to the railway commission, and that the companies should pay for drainage and paving.

Government Support to Municipal Loans

It was agreed "That a special committee of this convention be appointed to interview the Hon. Premier and the Provincial Treasurer regarding the question of placing municipal bonds, up to a certain percentage of their assessment, on a better financial standing and report to this convention." Mr. Cook said it seemd that the time had arrived when the government had got to assist in the development of the country. There was practically no demand for city bonds except at very great sacrifice, and the cities were not in a position to make that sacrifice, because it crippled them. Nor should they be expected to do so, for with a reasonable guarantee, no difficulty would be experienced in getting cheap money.

It seemed to Mr. Gregory that the High Commissioners office in London, Eng., should be used not only for the giving of good banquets and the drinking of choice wines, but to place on the market bonds of western cities which were little known in England financial centres.

The Provincial Telephone Service

To introduce the subject of telephone ownership and extension, Mr. Hunter moved, "This Convention de-

(Continued on page 3.)

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