

been entirely different. The probability is that any attempt on my part to induce a council to depart from the straight land tax would have met with failure, though the improvement tax has undoubtedly done more than anything else to help South Vancouver toward financial solvency.

"Then, consider for a moment the position of elected councils in connection with tax sales, as compared with the position of a government appointed commissioner. You all know that the only strictly legal tax levy is that which calls for the exact financial requirements of the year, neither more nor less. It follows, therefore, that to meet the financial obligations of each year practically 100 per cent. of the levy must be collected.

"This is so self-evident that taxpayers realizing the necessity for a 100 per cent. collection, would naturally expect a government appointed commissioner to use all available means to collect the maximum amount of current taxes and

to prevent the accumulation of arrears. Not to do so would prove the incompetence of the commissioner to carry out the duties of his position.

"But, how have the elected councils of British Columbia dealt with the collection of taxes during the past ten years?" the commissioner asked. "Did they avail themselves of their power to hold annual tax sales, in order to prevent the accumulation of arrears, or did they postpone what was regarded as an evil to be delayed as long as possible?"

"Mr. Gillespie said: "The fact that the provincial legislature has recently abolished the option previously given to elected councils in the matter of tax sales, and has passed legislation making tax sales each year compulsory, is abundant evidence that the privilege previously granted was abused and that elected bodies failed to use the tax sales as a means of tax collection.

"And here let me anticipate possible criticism. It may be pointed out that during my first year in office as commissioner in South Vancouver, I also failed to hold a tax sale. That is quite true and a word of explanation may not be altogether out of place.

"I took office in May, 1918. My first business was to ascertain just exactly where South Vancouver stood financially. I had a special audit made which took some time, but which influenced me in deciding upon an improvement tax. Then there were other matters, which necessitated a good deal of time and attention before I was in a position to decide whether to hold a tax sale that year or not. And, finally, I came to the conclusion, owing to the extra work thrown upon the tax collector's staff by the improvement tax, collector's staff by the improvement tax, complications caused by the War Relief Act, difficulties in registering tax sales titles, and the fact that the tax arrears to 1916 had already been hypothecated as security for \$450,000 treasury certificates sold to Messrs. Spitzer, Rorick & Co., by the 1917 council, that the time was not opportune for a tax sale and that no harm would result by deferring it until this year. That I was justified in postponing the tax sale last year, I think, is proved by the success of the sale this year.

"Reverting to the advantages of a government appointed commissioner over an elected council, one distinct advantage, though all may not agree with me, is the fact that the commissioner has power to pass money bylaws without a vote of the ratepayers, provided he satisfies the government that the proposed expenditure is justified.

"I am aware that this matter of money bylaws is a controversial subject, but a little consideration should convince you that there is something to be said in favor of abolishing the practice of submitting money bylaws to popular vote.

"The fact that money bylaws are prepared is evidence that the council, elected by the ratepayers to administer the affairs of the district, is of opinion that the expenditure proposed is absolutely necessary. The defeat of money bylaws at the polls, therefore, is either in the nature of a public calamity or an indication that the ratepayers have entirely lost confidence in their elected representatives. I need only refer to the recent defeat of school bylaws in Vancouver as a case in point.

"Of course, I recognize that the taxpayer has a right to be protected against unwarranted public expenditure and that in the event of the privilege of voting on money by-laws being taken away, some adequate safeguard must be adopted. In the case of the government appointed commissioner, while he has the power to pass money by-laws without submitting them to the ratepayers, he is not entirely a free agent, but, as previously intimated, must satisfy the government department that the expenditure proposed is required.

"And in this connection it seems to me that the uncertain and cumbersome system of submitting money by-laws

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