CHARTER AMENDMENTS OF CITY OF EDMONTON.

H. E. EVANS, Mayor.

We have been fortunate in securing from Mayor Evans of Edmonton (Alta.), the following memorandum bearing on the recent amendments to the Charter of the City of Edmonton. . . At the present moment "when matters affecting municipal finance and legislation have an especial importance because of readjustments rendered necessary to meet changed conditions," Mayor Evan's article is particularly welcome to our readers, most of whom have their own local problems to solve.

"In addition to the more fundamental question of broadening the basis of taxation, and leaving out a number of minor matters, the amendments to the City Charter of Edmonton, secured at the recent session of the Alberta Legislature were designed to accomplish the following:—

1. Assessment and levy of taxes earlier in the year. Under the new clauses the assessment rolls will be made up before October 31st, bringing the final appeal on the assessments before the new Council about January 20th of the ensuing year. The tax rate can then be struck and the taxes can be collected by instalments. In order not to make the change too drastic the tax notices for 1919 will not likely be sent out before June, but there is no reason after that why they should not be out in April or May. Besides giving a much longer period for tax collection and making it easier for people to pay by instalments, this will effect a great saving in bank interest. Under the old arrangements it has been necessary to borrow the whole of the current requirements until October or November when current taxes come in. In making this change, the city has only adopted the procedure in most other places and the only wonder is that it was not done long ago.

2. The previous provisions for penalties on arrears of taxes were very faulty. The Council had power to impose penalties up to 5 per cent on the first of January and the first of July of the year following and then the powers ceased. In 1915 no penalties at all were imposed. The result was that there was no inducement for anyone to pay the taxes of that particular year, and this lack of a continuing penalty has undoubtedly been responsible for a considerable amount of the arrears. Under the new provisions a penalty of 2½ per cent is imposed quarterly and compounded annually until the taxes are paid.

3. The Edmonton Charter previous to 1916 contained no tax sale provisions whatever. The regulations made in that year proved themselves in practice to be ineffective for two main reasons. The redemption period was fixed at three years, and if no bidder appeared for the property at a sale, it simply went over to the next tax sale. These two points have now been remedied. The redemption period has been reduced to eighteen months, and if no bidder appears at the upset price the property is automatically sold to the City and will become the property of the city at the expiration of the redemption period.

4. The municipality owned street railway system had some limitations imposed on it by various agreements made before the charter was taken over by the city, and possibly by the amalgamation Agreement between the city of Strathcona and the city of Edmonton. The exact effect of these things had never been determined, but it was considered desirable to get from the Legislature a general power to charge such tolls and fares as might be fixed by the Council. This having been done, the fares on the street railway were changed May first, with the object of improving the showing of this utility. Owing to over-capitalization through unwarranted extensions, etc., the street railway has had a continuing deficit in contrast with the other civic owned utilities which are all showing substantial surpluses. The new fares should go a long way towards making this up. In order to facilitate the operation of one-man cars by lessening the amount of making change and selling tickets on the car itself, the principle has been adopted of selling tickets at numerous depots in the city at a cheaper price than they can be purchased on the cars. The fares now in force are as follows:

Cash Fares .... (formerly 5c)	7c
Tickets sold on street cars	4 for 25c
Tickets sold at depots	5 for 25c
School children's tickets	10 for 25c

After 11 p.m. cash fare 10c for two tickets.