Roads of Remembrance

Sir Arthur Currie, Canada's great commander in the World War, recently inaugurated a memorial that in itself is a worthy example to follow by the communities desirous of commemorating the deeds of Canada's glorious dead in a way that will keep their memories green for generations to come. The memorial took the form of a number of trees contributed by friends and relatives of soldiers who had died in the war. These trees—starting with 500—are planted on the main thoroughfare that runs through the Island of Montreal, the City Council contributing part of the cost of planting. Each tree has attached to it a small memorial tablet. As a living yet permanent record of the sacrifices made by Can-ada's sons in the war the "Road of Remembrance" is worthy of the good ladies who conceived the idea, and put it into practice. Future generations of Canadians will be reminded of the part that Canada played in the world's fight for democracy against bureaucracy, not in ornate stone but in nature's noblest gift to her people—the gift of trees such as no other country has.

Some years back this journal urged the building of a natural highway from Halifax, N.S., to Esquimalt, B.C., as a memorial to Canada's fallen soldiers. The plea was taken up so enthusiastically throughout the country by the press and "good roads" and automobile associations, that though the actual scheme itself was found to be impracticable at the time, the Dominion Government was induced to put into practice a general scheme of "good roads" construction in every province that bids fair to bring about in a few years the consummation of our ideaa continuous highway across Canada. Would it not be a good thing for the whole length of these roads and highways—as they are built—to be lined with avenues of trees planted by the local communities as memorials to the "local dead" soldiers on the same principle as carried out in Montreal; or in Point Grey, B.C., where the local citizens planted over two miles of trees on a new road with their own hands, each

citizen procuring his own tree or trees.

If the citizens of each community in Canada would make up their minds to plant "Roads of Remembrance" the Dominion would soon have not only the finest roads and highways but the most beautiful, and our "glorious dead" would not be forgotten.

Local Taxes in the Old Country

For thirty-seven years Mr. W. Allison Davies, who is Treasurer of Preston, Lancs., England, has completed and published annually a little volume of comparative statistics of the rates (local taxes) levied in municipal England. In a preface to this year's volume Mr. Davies says, "This statement is "framed with the object of showing the actual rates "levied in various towns, and the extent to which "such rates have been increased or reduced by muni-"cipal undertakings."

To those who would know something of the practical side of municipal administration in the Old Country Mr. Davies' work will make special appeal, by reason of his wonderful story in figures of the actual growth of municipal undertakings and their effect on local taxation, and on the social welfare of

the people.

As most of our readers know local taxation in Great Britain is based on rental values, that is on every pound actually paid in rent, the local authorities levy a certain sum, the average being around sixteen shillings, so that if a house is rented at £50 per year the tenant pays another £40 in local taxes. In comparison with Canada local taxes in the Old Country are high—almost double—meaning that if the citizens of Great Britain get a splendid municipal service they pay well for it.

Undoubtedly the municipal system of taxation in England has a beneficial effect in keeping up a general interest in civic administration, because every householder not only pays his taxes direct to the local treasury but he (or she) knows exactly what proportion of his tax goes to this or that department or service of the administration,—for police, street cleaning, public health, relief of poor, gas, water, electricity, education, etc. Even the relief, or otherwise, from municipal undertakings, are shown in the local tax bill. Naturally every householder follows the local expenditure very closely.

Last year the average local tax in England was around fourteen shillings in the pound, or ten per cent. less than what it is to-day. Previous to the war the average tax rate averaged ten shillings in the pound, while in Canada, according to a comparative computation we made at that time, it averaged five shillings in the pound, a vast difference which shows how cheaply municipal Canada is administered.

British Government offer to Canadian Municipalities

In a recent despatch, John MacCormac, the London correspondent of the Montreal Gazette, draws attention to a White Paper recently published by the British Government showing that the Imperial Treasury is prepared to give guarantees up to £14,000,000 (\$70,000,000) to undertakings that will employ British workmen. The despatch goes on to say that under this head "Canadian municipalities or industrial corporations may obtain advances for undertakings to the extent of the value of British machinery or other materials purchased in this country for such undertakings. Thus a Canadian city or town contemplating hydro-electric development may finance the purchase of the necessary plant in Britain through the medium of the British Government credit, or a responsible company may do the same in installing or enlarging its plant facilities."

So far as we know no Canadian municipality has as yet taken advantage of this means to obtain British machinery on comparatively long credit terms. Of course, much of the machinery and materials now used in municipal undertakings are manufactured in Canada, and where possible this should be the rule. At the same time a tremendous amount of machinery is imported, particularly machinery of a specialized nature that it would not pay to manufacture in Canada. British firms are after that trade, and the British government to help them is prepared to give the necessary credit in the form of cheap loans. . . . The White Paper is worth the study of municipal councils.