

U. C. M. CONVENTION (Continued):

lage to that of a town, this need not have happened, as this is of course part of the business of a Municipal Department to scrutinize very carefully all applications for incorporation, and to see that no unnecessary land is included; also to see that there is sufficient population to warrant organization.

The organization of rural municipalities and villages is of course also carried out by the Municipal Department, as well as the organization of towns. In municipal organization, as well as in other work, it is important to get away to a good start. With the organization in the hands of a department which has experience along these lines and which is devoting its attention entirely to municipal work, the organization is more likely to be successfully launched, than it otherwise would be. In rural organization care is taken to see that the territory has sufficient population to warrant organization, and that the area is not too great or too small to insure economical and successful administration of affairs. In the organization of a village, which may be the starting of a future city, care is taken to see that the location is a proper one, that there is sufficient population to warrant organization and that the area is not too large. In all new organization care is taken to see that they start out with a knowledge of the Act under which they were organized and have a proper office equipment.

Much assistance is given by a Department of Municipal Affairs, not only by the interpretation of the laws under which the municipalities carry on business, but in the criticisms of the municipal by-laws and direction as to what change should be made, so that such by-law may be put into proper shape so as to accomplish the object for which they are intended. During the last seven or eight years during which there has been a Department of Municipal Affairs in the Province of Alberta, much assistance has been given to municipalities along these lines, especially to the smaller urban municipalities and the rural municipalities.

It might be noted in this connection that it is the work of a municipal department to give assistance in framing by-laws, as well as by criticism. This is particularly true in regard to rural municipalities and the smaller urban municipalities. Many instances could be cited where municipalities have been saved a good deal of trouble and expense in this connection, so much so that it has been found advisable to require that certain important by-laws should be submitted for approval by the Minister of Municipal Affairs, before they can be put into force; the idea being to protect a municipality from the trouble that would result from their trying to enforce by-laws that are unworkable or which are illegal.

Another phase of this work is the provision made for uniformity of records. The form of records to be used by municipalities are the forms authorized by the Minister of Municipal Affairs. One result of this is the reduction in the cost of such records. This is probably not of so much importance to the larger municipalities, but to the smaller, it is very beneficial in reducing their expenses. It also makes the work of comparing cost of administration between the municipalities much easier, as it permits of uniform auditors' reports being filed with the Department. When the municipal department in the Province of Alberta was organized, it was found that there were practically as many different systems of bookkeeping in use in the towns of the Province as there were towns. This made it necessary for each town to have the records printed specially for its use, it made uniform audits impossible and also prevented a comparison between the work of the different municipalities.

Valuable assistance is also frequently rendered in connection with the problems relating to taxation, collection of delinquent taxes and so on. Here again the information and experience made available through the department and the interpretations they are able to give of certain laws affecting taxation, seem to be much appreciated.

It may be that a municipality has trouble in interpretation of the laws under which it is governed; it may have trouble in understanding what powers it can exercise by by-law. It may be that it has got into trouble in one of many different ways and seeks a way out. A department should be able to give much assistance. Then again, it may be that it has found that the cost of some of its utilities seems to be excessive and inquiry is made as to a cheaper method. A department with comparative fig-

ures from other places will be able to assist by placing at their disposal, information as to conditions reported in other municipalities.

Small municipalities sometimes suffer loss and acquire bad business habits because of incomplete audits, a department may do much to help this by checking auditors' reports and controlling the appointment of auditors. We have recently started work along these lines and have been able to render good service to a number of our municipalities in this way.

At times it may be necessary for the Department to take drastic measures. A municipality may be falling behind in its debenture payments. It may not be financing properly. It may be necessary for the department to direct and possibly take charge of affairs to a certain extent. I have in mind one case in our own Province. The finances of a certain town were in bad shape. The tax rate had been at a low rate for years and they were not raising sufficient revenue to meet their requirements. They were heavily indebted to the bank, they were behind with some of their debenture payments. Suit was being brought against them. The Department was appealed to. We took the matter in hand; found out what part of their Assessment Roll might be called a "live Assessment Roll" and advised that a rate of taxation should be levied on such live part of their assessment roll which would clear up their outstanding indebtedness. The necessary rate was levied. It was high—141 mills, but the taxes were levied and paid. The finances of the town were placed on a proper footing and have been in good shape ever since.

In closing it might be of interest to set forth the Acts administered under the direction of the Minister of Municipal Affairs in the Province of Alberta.

We have as yet no City Act in force. Our cities carry on business each under its own charter, but they are to a certain extent subject to the control of the Minister.

The towns, villages and rural municipalities are organized and administered under the Acts known as "The Town Act," "Village Act" and "The Municipal District Act." The question of payment of outstanding taxes is dealt with through the Acts known as the "Arrears of Taxes Act" and "Tax Recovery Act." The assistance which it is sometimes necessary for rural municipalities to give in the way of seed grain advances, is dealt with through the "Municipal Seed Grain Act." Our rural municipalities may combine to carry on the business of Hail Insurance under the Act known as the "Municipal Hail Insurance Act." Soldiers' home property is protected through an Act known as the "Soldiers' Home Tax Exemption Act." The trouble which has arisen in a few of our larger municipalities, in connection with some of their debentures may be given attention under the Act known as the "Act to Ameliorate Financial Conditions of Municipalities." Disputes between municipalities in connection with their accounts payable for services rendered in connection with the recent (1918) epidemic of Spanish influenza is provided for by a special act passed for that purpose. Provision has been made for the clearing up of a lot of our unnecessary subdivisions by an Act known as the "Subdivided and Other Property Act."

The Minister also directs the administration of certain Acts dealing with taxation. Agricultural lands which are being kept idle for the benefit of the speculator, are taxed under the "Wild Lands Tax Act." Lands that are not within the boundaries of any organized school district but benefit indirectly from the educational system in force in the Province, are taxed by the department through the "Educational Tax Act." An Act to provide additional revenue for the Province, known as the "Supplementary Revenue Act" is also administered in this department. Where lands are in organized areas these taxes are of course levied through the municipalities, but elsewhere they are levied direct by the department. In addition, the outlying lands which are not yet thickly enough settled to warrant organization into rural municipalities, are taxed for the purpose of raising revenue for the needed improvements in those localities. This taxation is carried on under what is called the "Improvement District Act." This is also administered under the direction of the Minister of Municipal Affairs. There is also in force in our Province an Act known as the "Town Planning Act," which is administered under the direction of the Minister of Municipal Affairs. Up to the present time there has not been much use made of this Act, but it is to be hoped that it will be more to the front in connection with our municipal work in the near future than it has been in the