

provincial expenses than would be the result were the licenses made a source of local revenue and the provincial treasury supplied by some form of general direct taxation. Although a definite statement cannot be made without knowledge of the nature of the substitute source of revenue, this claim is probably well founded. Certainly it is true that many licenses which are used as local sources of revenue elsewhere are used in Saskatchewan to supply the provincial treasury. In some cases the provincial licenses are not exclusive in the sense that other local licenses may not be also imposed. But, according to the local authorities, they are made so high as to preclude the addition of local licenses.

Automobile Licenses.—Somewhat similar is the dispute concerning fees from automobile licenses. Approximately one-sixth of the automobiles of the province are owned in the cities. Yet the cities receive no direct financial returns from the fund accumulated in the provincial treasury from motor licenses, while the country districts are given subsidies from the fund for road purposes. The city residents claim that they have streets to maintain just as the country has roads and that they should share in the distribution. It is difficult to answer this argument, for the retort that the city cars make use of the country roads carries its own rejoinder that the country cars reciprocate by using the city streets. It is, however, commonly considered good practice to subsidise road building from central treasuries even where similar favours are not extended to city streets, so that the province cannot be charged with adopting unusual means to penalise the cities as compared with the country. Much of the complaint is undoubtedly based upon the form of the distribution. If, for example, the funds were expended directly by the province for the same purposes, instead of being given in the form of a cash grant to the country districts, there would be less objection.

It has been urged that automobile licenses should be done away with entirely but this is scarcely a fiscal possibility at the present time. The real question involved is whether the people of the province desire provincial subsidies for road building alone or for both roads and city streets.

A possible source of additional revenue for the cities consists of an additional license fee for automobiles. The fees are already as high as is customary elsewhere but probably an increase of 50 per cent. for local purposes would not be considered unduly burdensome.

Fines.—Dissatisfaction is expressed because so large a portion of the fines collected by the cities for various misdemeanours is claimed by the provincial treasury. Formerly a contribution was made by the province toward the expenses of the local administration of justice, but this has been discontinued.¹ This situation is also an unusual one, but the amounts involved are not large. In Swift Current, for example, the total fines in 1916 amounted to \$5,767, of which the province claimed \$2,350. Of the fines collected in Saskatoon the city received \$2,098.85 and the province \$2,884.

The Support of High Schools.—High schools and collegiate institutes in Saskatchewan are municipally controlled institutions which receive their financial support primarily from taxes levied by the cities and towns. The students, however, are often drawn from a wide territory and conse-

¹ At least so far as the salaries of the magistrates are concerned.

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