twelve months, to that of finance; thence on to the mayoralty for one, or two years. He is then expected to retire in favour of a new generation. No great business is thus managed.

Owing to lack of competent administration it has been estimated by careful investigators that from twenty-five to forty per cent. of the moneys raised by municipal taxation is wasted. It has also been stated that more than one Canadian city, if forced into liquidation would be found perilously near to bankruptcy. Many cities are finding it increasingly difficult to raise money, and several prominent financiers have recently advocated a Local Government Board, similar to that in England, and its equivalent in Germany, for the supervision of municipal finances.

Is it possible to touch the tap-root of our weakness in municipal government?

It is well to remember that good laws do not necessarily make good government. A city is not well governed by good laws; it can only be well governed by good men. If we could induce our best citizens to give their time to the service of the city, it would perhaps be found that our Municipal Act was a fairly efficient instrument. Competent jurists say that it is far ahead of the English Municipal Act in force to-day. Professor Munro, of Harvard University, says: "Divorced from its own environment the English system of city government would command scarcely a word in its favour. There is scarcely a vice in local government which the letter of its legal provision does not permit. It is full of anomalies and clumsy survivals. Where any feature of it has been tried elsewhere the result has been almost invariably a disappointment. Yet the fact remains that the affairs of English cities are better managed on the whole than those of large municipalities in any other country. That is because sound local traditions have been developed and these have determined the course of municipal management." A century ago the affairs of many English cities were in desperate straits. Their present condition is due to the arousing of the civic conscience, which has brought about a thorough reformation.