

SOME SPECIAL ARTICLES THAT WILL APPEAR IN MUNICIPAL MOBILIZATION AND RECONSTRUCTION.

The Civic Education of the Future
 Ships, Ships and More Ships
 Industry and the City
 The Ethics of Civic Government
 The Rural Community—Its Opportunity
 Civic Live Stock Markets.
 A Boon to the Cattle Industry and Solvent of High Prices
 Local Bureaus of Industrial Information.
 Good Roads a Commercial Asset
 Civic Mobilization and Reconstruction
 The Employment of Returned Soldiers
 A Municipal Factory
 The Chemist and his Part in Canada's Industry
 Development of Local Industries.
 The Municipality and its Dependence on Industry.
 The Citizen and Reconstruction—His Opportunity.
 Electrical Energy and its Influence on Industry.
 Electrical Energy and its Influence on Industry
 The Gas Industry and its Future
 Organized Effort to Secure Industries.
 Mental Defectives—Their Control.
 A Self-Supporting Canada.
 The Proper Distribution of Immigration
 The Immigrant—His Assimilation.
 The Necessity of Technical Education in Canada.
 Permanent Civic Exhibitions.
 Municipal and Federal Bureaus.
 The Forests of Canada, Their Economic Utilization
 Civic Responsibility and Civic Opportunity
 Rural Credit Societies.
 Canada's Economic Independence.
 New Canadian Industries.
 Co-operative Societies and the Municipality.
 A Great National Highway.
 Mobilize Canada's Municipal Machinery to win the War.
 Canada's Trade—The Part of the Municipality.
 The Future of Social Welfare.
 The Child and the Nation.
 The Telephone as a Factor in the Mobilization of Labor
 for Reconstruction Purposes.
 The Taxpayer and Reconstruction

SUN LIFE ASSURANCE COMPANY OF CANADA HAD RECORD YEAR.

A year of remarkable progress has been achieved by the Sun Life of Canada during 1917, as is shown by the published statement which appears elsewhere in this issue.

The big Montreal company again maintained its position as the largest of all Canadian life companies. Its assurances in force now total \$311,800,000, policies issued and paid for during the year amounting to over \$47,800,000, the largest amount ever issued by a Canadian company.

Assets increased by over \$7,000,000, during the year to \$90,160,174, the largest resources held by any Canadian assurance organization. Net surplus over all liabilities and capital now exceeds the handsome sum of \$8,550,000. Sun Life of Canada policyholders received last year total payments of \$8,840,245 bringing the total sum paid policyholders since the organization of the company to over \$69,000,000. Cash income for the year reached the fine total of \$19,288,997.

The showing of Canada's largest assurance company during the year just past affords grounds for just pride on the part of the Canadian people and for gratification to Sun Life of Canada policyholders.

It is interesting to record that the company has now occupied its fine new Head Office building on Dominion Square, Montreal, where adequate room will be afforded for the continual efficient administration of its rapidly expanding business.

THE CRITICS OF MUNICIPAL ADMINISTRATION.

We are pleased to note that City Treasurer Sykes of Brandon (Man.) has taken up the cudgels so aggressively on behalf of his city against the false rumors that Brandon is facing a financial crisis. It seems to be quite the fashion for the press, particularly the financial papers, to rap at local administration. Taking into consideration the solid fact that the war coming at a time when the cities of Canada, especially those in the west, were already feeling the effect of the bursting of the land boom, which would have made many of them defaulters had they been less virile, and had the councils less confidence in their communities, much credit is due to our local authorities for their achievements in getting over almost unsurmountable financial obstacles. But they have, for practically all our western municipalities are to-day in good financial order, in spite of the note of pessimism of those who would only see blue ruin ahead. Perhaps the wish was father to the thought. What we can never understand is, why the press is under the impression that municipal executives and officials in Canada are not capable of administering local finances. Our experience, which is large, tells us very distinctly that in conducting the administration of a community, the average municipal corporation in Canada, is equal in administrative ability to the executives of the private corporation, however large it may be, and this in face of the rigidity and limitation of the laws governing the municipal executive as against the elasticity of the laws governing the executive of the private corporation. And yet we hear time and time again the canting phrase—one would call it a copy-book heading: "Oh, if they would only run municipal affairs along business lines, we would get very different results." No doubt very different results would accrue—results that would probably land the officials in the penitentiary if they applied some of the methods to public administration that have been and are applied to private administration. There is a difference—a vast difference—between the two, and the sooner it is recognized the better. Mr. H. H. Bell, K.C., the City Solicitor of Halifax, in his article on "Differences between Municipal and other Corporations," that appeared in last month's issue of this Journal, got down to fundamentals when he stated that "the trading company is to make money for its shareholders. So long as it does that with reasonable success they have nothing to say and no wish to say anything. The object of the city, on the contrary is not to make money, but to spend it in performing various services for its members." In other words, the municipal corporation is a trust commission to administer the public funds of the community in such a way as to give the greatest benefit to the people who contribute the said funds. Surely the qualifications for such an administration must be something bigger and broader and more humanitarian than the qualifications necessary to run a business whose object is money making only. We know of many successful business men in the old country, and in Canada too, who have become members of the local council only to find a very different atmosphere between private and public business. And until that difference is felt and appreciated by the would-be critics of municipal administration in Canada, they should not be so eager to condemn.

THE INCIDENCE OF MUNICIPAL TAXATION.

Mr. E. T. Sampson, city treasurer of Outremont, in an article on "The Incidence and Principles of Municipal Taxation," in the March number of the Municipal Journal, makes an able plea for the readjustment of municipal taxation than ownership, associated with an increment tax to prevent undue profiting from the continued holding of land from occupation. He points out that taxation of the owner irrespective of whether the property is revenue-producing or not leads to "capitalization of carrying charges (taxes and interest) on unremunerative vacant land," tending to cause values to rise above a reasonably estimated earning power, promotes congestion of population, and unduly relieves the tenant of his feeling of responsibility for municipal conditions. The evils of the existing system are apparent enough, and have unfortunately led to many wild proposals for amelioration. It is important that serious and well-considered suggestions such as those of Mr. Sampson should receive attention.—Financial Times.