

borne by the people who paid the bill, simply because they happened to be the owner, resident or non-resident, of some parcel of land in Vancouver, or some other municipality.

Well, then, the remedy must lie in allowing the community to pay for community service. At present they cannot share. There is no legislation allowing Vancouver corporation either to tax them or to accept gifts from them.

Then the next question is, by what method? Well, there are three methods at least, any one of which might work. But before introducing any of them—let me point out what will not work.

First, the occupancy tax, asked for last year by Alderman Kirk. It is no permanent solution, and never was advocated by Mr. Kirk as such.

While I was advancing reasons and arguments for a permanent solution, which I will develop later, Alderman Kirk, with a clearer idea of what it might be possible to obtain, was advocating the occupancy tax, not as a complete relief, but as the best he could hope to get from the minister of finance and the prime minister.

The occupancy tax is all right as far as it goes. **But it will not raise sufficient moneys.** It will raise some—perhaps a quarter of a million, but Vancouver needs at once permanent arrangements for at least one and a half to two millions per annum more to cope with the present requirements, those which are now pressing and those we know will be pressing before 1921 is over.

Does that look big? Well, ask the city comptroller how much per annum we are running behind now. Then ask the city engineer how much he needs for ordinary maintenance of streets, for the replanking or whatever he proposes to do for Kitsilano streets, for bridges for the traffic over False Creek, and ask him how soon he needs it for very safety's sake—to prevent a catastrophe.

Then ask the fire chief what he ought to have in cash, extra, per year, to keep his brigade up to concert pitch and provide for adequate protection and prevention of fires.

Then ask the school board what they really need to cope with the situation developed and developing.

Ask Dr. MacEachern how much he could usefully use for the care of maternity cases, for the care of the sick, and for research work to prevent sickness developing.