

PREFACE

THIS small pamphlet is respectfully dedicated to the powers that be, both Provincial and Municipal. After an experience of over thirty years as a student of municipal affairs, having at some time or other during that period occupied almost every office in one or another municipality, as Alderman, Clerk, Treasurer, Assessor and Collector, having been continuously solicitor for some municipal corporation for over twenty-five years, including the City of Victoria for the years 1910 to 1912, and the Union of British Columbia Municipalities from 1912 until this date, and having, since 1912, been retained in a great many cases before the courts of last resort as counsel for various ratepayers, I venture to submit these articles (first published in "The Sun") as a solution of the taxation problems of the municipalities, which will meet the needs of the present situation.

Needless to say, I do not claim that it is the only solution or remedy, but, having given the problem more continuous study from a more varied standpoint than many other persons, I do claim that the solution proposed, if enacted in a carefully drawn measure, would enure to the benefit of the province and the municipalities, ease the burden to the ratepayers of carrying the present financial obligations, and will enable those things to be done for the children, educationally and physically, and for the child-bearing mother, that, under present conditions, seem financially impossible of accomplishment.

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