

III *What should be expected of the Dominion Government in compiling these statistics through its statistical and census departments?*

We recommend that the Dominion Government be memorialised to use its powers and trained officials to secure as far as practicable a national tabulation of municipal statistics along the lines set forth in this report.

IV. *What suggestions might be made to the various Provincial Governments?*

a. as to forms:—

That the classification here given in outline be adopted in each province.

b. as to extent which same should be made obligatory:—

Each Province should make the tabulation compulsory within a specified date; and specify such conditions as to make possible the publication of municipal statistics within six months after the close of the fiscal year.

c. as to supervision under provincial officials:—

Such supervision be established as will effectually carry out the system.

V. *Should the fiscal and calendar year coincide?*

For example the city of Quebec's fiscal year ends on 30th April, as does also Winnipeg's; Sherbrooke's ends on 15th December, etc. Any such fixing of date should be understood to include the year for taxation. Thus many municipalities close their accounts on the 31st October, but their assessments on the 1st July, and in some cases 1st January. Both the taxation year and the fiscal year, should end on the 31st December.

It is already the practice for the majority of Canadian municipalities to end their fiscal year on the 31st December, as is widely the case also in the United States. It is also recommended by the United States Census

Bureau, League of American Municipalities, National Municipal League, and other authorities. We recommend that provincial legislation should require that this practice be made uniform.

It may be remarked that the supposed advantages of closing municipal books before the end of the calendar year do not appear to be realised in actual practice.

The system proposed by us is merely a simplification of the varied methods already in use in Canada.

The resolution of the Union of Canadian Municipalities under which this committee has been working, has met with hearty endorsement on all sides.

For the successful working out of a uniform system as proposed, the cooperation of the great body of municipal officials throughout the Dominion is necessary, and the committee feels that the end in view merits, and will receive their interest and cordial support.

March 1st, 1909.

J. J. Ward,

City Controller, Toronto.
President, U. C. M.

W. D. Lighthall, K. C.,

Hon. Sec.-Treas., U. C. M.,
Montreal.

S. Morley Wickett, Ph. D.,

Editor of "Municipal Government in Canada", Toronto.

H. J. Ross,

Accountant.
Auditor, Town of Outremont, Que.

J. F. C. Menlove,

Sec.-Treas., Virden, Man.
President, Union of Manitoba Municipalities.

ExMayor A. G. Ellis,

City Treasurer, Ottawa.

G. S. Wilson,

Asst.-Sec. U. C. M., Montreal.

At the call of the Union of Canadian Municipalities, an important gathering was held at the City Hall 1st March, at which all the mayors on the Island of Montreal and vicinity were present. It was decided to petition the Government that no electric or other companies be permitted to enter Montreal, or any other municipality on the island without first getting the consent of the municipalities interested. In other words, steps were taken which it was hoped would put a stop to the Legislature and the Parliament giving away important and valuable municipal franchises.

Mr. W. D. Lighthall, Hon. Secretary of the Union of Canadian Municipalities, presided at the meeting. It was explained by Mr. Lighthall that there were now a number of bills before the Parliament and before the Legislature, on behalf of powerful electric and railway companies, asking that they be given powers to operate in the streets of Montreal, and in other municipalities on the Island. He held that the custom of the governing bodies giving away municipal rights should be done

away with. No company should be permitted to take possession of streets unless municipalities were first consulted. This had not been the custom in the past; the result was that companies now practically controlled the streets of the City of Montreal; they also controlled the thoroughfares of many outside municipalities.

Mr. John Hyde, alderman of Westmount, contended that there should be established by the Government a public utilities commission, whose duty it would be to look into all demands from companies demanding rights to the streets or roads. It would also be wise if a commission were formed to see if certain rights which big companies now had in the streets could not be modified.

In regard to this, Mr. Lighthall said it might be difficult to get the Legislature and the Government to modify rights that had already been given; at the same time he was well disposed to any legislation that would result in bettering present conditions.

Mayor Lussier, of Bordeaux, pointed out that the only way for the Government to proceed was to notify