Convention of B. C. Municipalities.—(Continued).

(Continued from page 624).

12. "Taxation of Railways within Municipalities on the same basis as is provided in Section 193 of the Taxation Act

This was not adopted. The fate of this section illustrates the absolute necessity for the agenda of the convention being placed in the hands of the various Municipalities considerably prior to the meeting of the convention. It is the opinion of the undersigned that this recommended legislation would not have passed the convention had the effect of the legislation upon the Municipalities been at all considered by the convention. There were at most three Municipalities which would have been benefitted by the legislation, and all the other municipalities through which any railroad runs would have suffered an enormous decrease in the assessable value of the railway property had the legislation gone into effect. It could not have been in the knowledge of the convention at the time this passed, that the Provincial Railway Act assesses at \$10,000 per mile of main track, and \$3,000 per mile for sidings, everything belonging to the railway including its rolling stock and more particularly, so far as the Municipalities are concerned, including their terminals, waterfront privileges, docks, ferries, station grounds, uptown and downtown ticket offices, and every other bit of property which they have. When these facts, and the enormous decrease of assessable value in the various Municipalities became known to your solicitor, he took the responsibility before the Committee of withdrawing this section and now submits his action to the judgment of the Convention.

Laid over and that action of solicitors be approved.

13. "Reduction in hours for selling intoxicating liquors during the continuance of the war.

This was adopted and is now in the Liquor Act,

14. "Whereas the Municipal Act does not give the Council of a Municipality any power to exempt any property from tax sale, and whereas the twelve months allowed for the redemption of the property may, owing to absence or other cause, be too short in the case of men who are serving their country in war:

"Be it resolved that the Legislature be asked to pass legislation to provide: (a) That the Council may by resolution exempt from any tax sale the property of men who are on active war service; (b) That the time for redemption of properties sold for taxes shall be extended until six months after the end of the war in case of properties the assessed owner of which was at the time of the sale on active war service."

Adopted. Carried. ("Mr. Loutet re War Relief Act suggested that the wording of the report might be noted that a Municipality should have the right to exempt from taxation the home

property of an individual soldier.") 15. "Be is Resolved, that the Legislature be asked to amend the new Subsection (2) of Section 199 by striking out the word 'or' between the words 'telephone' and 'telegraph,' and inserting the words 'electric lighting or electric power' between the words 'telegraph' and 'company.'

This was adopted and forms Section 36 of the Act

of this year.
16. "Whereas, under the Municipal Act the control of the Police Force and matters pertaining to licenses are in the hands of boards who are in no way responsible to the council, and whereas in some cases this works greatly to the detriment of a Municipality; Be it Resolved, That the Act be so amended that the boards shall see that the will of the people is carried out."

Re-submitted. Carried. 17. "Be it Resolved: That necessary legislation be sought that a Municipal council may expend for the purpose of acquiring the necessary field data and providing general outline plans for a comprehensive scheme for laying out the municipality to which scheme all new subdivisions must conform."

18. "By reference to Subsection (186) of Section 54, of the Municipal Act, it would appear that before any repair work to a road or bridge can be undertaken, even on a very small scale, a by-law to authorize the work should be passed. This in practice is in a very large number of cases impossible.

"Be it Resolved: That the Legislature be asked to amend the cause by striking out the word 'repairing' from line two.'

This was adopted and forms Section 30 of the Act.

19. "Revision of the financial sections of the Municipal Act as regards current revenue, to give increased borrowing power against tax arrears, and to remove the doubt at present existing as to whether section 97 supplements Section 134 or not."

An immense amount of work was involved in trying to carry out this provision and sections 97 and 134 were repealed and re-enacted, and it is the opinion of your solicitor that the matters recommended by the Convention have been taken care of in these enactments which now form section 20 and section 26 of the Act.

Adopted. Carried.

20. "That all Municipal corporations shall in addition to power already provided, be given authority to refuse subdivision plans if it can be shown:

(1) That such plan is not in the public interest.

- (2) That the topography of the area or true nature of soil is not suitable for subdivision.
- That the area of the lots is unsuitable to the locality or situation of the land proposed to be subdivided
- (4) That such subdivision would entail upon the corporation unwarranted expenditures.
- That before the final passage of any subdivision plan, all streets and lanes therein shall be cleared, graded and surfaced to the satisfaction of the council or such official as may be appointed by the council for that purpose.

(17-20) Carried.

"Exemption of Railway Companies from Taxation. That this Union urge upon the Government that in granting to railway companies any extension of time for completion of their undertaking as set out in their agreements with the Government, it be made a condition of such extension of time that the railways shall pay taxes upon all lands which are held by them as a part of their railway system.

"The Pacific Great Eastern Railway Company hold in this Municipality fifty acres of valuable waterfront property adjoining their tracks which they are admittedly not using at the present time. The form of the exemption clause in the agreement, Schedule 2, Geo. V. Chapter

34, is as follows:
"The company and its capital stock, franchises, income, tolls and all properties and assets which form part of or are used in connection with the operation of its railway shall, until the first day of July, A.D., 1926, be exempted from all taxation whatsoever, or howsoever, imposed, by, with or under the authority of the Legislature of the Province of British Columbia, or by any Municipal or school organization in the Province."

"The interpretation of 'railway' under the Railways Act

is as follows:

"'Railway' means any railway which the company is authorized to construct and operate, and shall include all branches, siding stations, depots, wharves, rolling stock, equipment, works, property, real or personal, and works connected therewith, and also every railway bridge, tunnel or other structure connected with the railway and undertaking of the company.

"The joint effect of these clauses is to exempt this land from taxation as forming part of their railway, and the Municipality has recently had a decision of the court

to this effect given against it.

"Different decisions have been obtained by other Municipalities, and it is a question just how far these decisions were based on different circumstances. However, the whole matter needs placing on an equitable footing, in order that the Municipalities may not be deprived of large amounts of revenue without any coincident benefits in the shape of industries or improvements."

This was not adopted. With regard to this section Reeve Bridgman of the District of North Vancouver, which Municipality is principally interested, appeared and argued the matter out before the Attorney-General, the Municipal Committee and the Railway Committee. Your solicitor is not aware that any definite answer was ever given, but nothing appears in the Acts of this Session concerning the

TO BE CONCLUDED IN JANUARY ISSUE.