## Municipal Finance

JAMES MURRAY.

#### A FIRM ADMINISTRATION.

That the government of Quebec is fully alive to its opportunities to educate the councils and citizens of the Province in the meaning and workings of the Municipal Department is well illustrated in the generous support given to this Journal when its management recently determined to publish in full in French and English the report of a meeting of municipal executives and officials of the Province, called by the editor to discuss the legislation governing the new department. Because of this financial support the report will be distributed to every municipal official in the Province, and as the meeting itself was one long discussion of the three acts under which the municipal department is administered, the report becomes probably the best medium for the education of local municipal men that the government could have. Be that as it may, the fact that the government has taken this course is very encouraging to those who have confidence in the future municipal government of Quebec. Taking as the best test of municipal administration the standing of local securities, Quebec has always stood well with the investing public, but as brief as has been the life of the new administrature, it has been long enough in existence to strengthen the standing of a number of municipal securities that were on the weak side; and all because of confidence in the determination of the Provincial Government of Quebec to administer with a firm hand its municipal department.

### BACHELORS TAX IN MONTREAL.

To The Editor:

In reading "Le Canada," this morning, I was greatly surprised to find a reproduction of the article published in your paper regarding the "Bachelor's Tax," and I wish to register my protestation against the said article. I appeal to your broadness of mind, Mr. Editor, and don't you think that this tax is only "Persecution" for a certain number of bachelors who earn but a very small salary and, moreover, who are, for the most part, obliged to support either an old father or mother unable to work for a living? The authors of this tax must be imbibed with "German Kultur," or they must not be responsible for their actions; otherwise, they would have refrained from imposing such a tax on that part of the population who are now on the battlefields of France.

For my part, I have no father or mother to support, but I have to help an aunt who has spent practically all her money in order that I may get in a small country college, a certain education which to-day permits me to earn a modest salary.

Before ending this letter I will make a suggestion:

Why not apply the tax to the thousands of priests and brothers of the Catholic church and the Protestant clergymen? Most of those people are well off and they could pay that tax better than we can do.

J. ELPHEGE BERNARD.

### MORE ROOM NEEDED.

Already the newly created Department of Municipal Affairs for the Province of Quebec is getting seriously to work, and many representatives are making pilgrimages to the Ancient Capital to secure information, and in many cases to spend some time in revising the documents they bring with them.

While experiencing every courtesy from the officials, there are some complaints as to the lack of room in which to carry on their work, while meeting the wishes of the Deputy Minister as to altering what they have brought with them.

One municipal representative has suggested that the Department should provide a room and also a stenographer, claiming that the 2,000 odd municipalities would gladly pay a special tax of \$1 each to pay for such accommodation.

The present two rooms are, we understand, only temporary, and it is certain that when permanent rooms are allocated to the new department, the accommodation will be ample.

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