

in civic matters, enabling them to levy taxes as the councils of the various municipalities may see fit.

That, though he felt there was the need, perhaps, of a uniform city charter in Alberta, he was opposed to the creation of independent cities cut off entirely from a government check, was the opinion of Hon. C. R. Mitchell, in an address. He told the convention, however, that so long as he occupied the responsible position of minister of municipal affairs, the cities and towns would receive an attentive and sympathetic hearing. Mr. Mitchell referred first to the question of increased powers for the cities. He did not believe they ought to be given the right to impose taxes at will and to please their fancy, and there must be some uniformity, he said, for it is not sound business to allow cities to become absolutely independent and cut off from all government restriction.

If the province controlled her natural resources and received the money accruing from them, then they would be in a better position to discuss the retention by the cities of certain channels of taxation which are now controlled by the province. The natural resources belonged to the provinces of the west and the government would welcome any support that the municipalities might render in praying the federal government to transfer them. "Alberta, notwithstanding the fact that she does not control her resources, does more for her municipalities than any other province in Canada, except Saskatchewan," averred the minister. The stumbling blocks to the bringing into force of a satisfactory standardized city charter, as he viewed the situation, were two in number, first, the different methods of government, and second, the different forms of taxation.

Rental Tax Discussed

Medicine Hat's rental tax, though strongly criticized by most of the delegates, was upheld by Mayor Brown and City Assessor Simpson. The latter summarized its merits as follows:—

(1) Its equitability, for the reason that householders are taxed in proportion to their ability to pay. For example, a person who can afford to rent a house at \$30 per month, pays a tax of \$5 per month, while the working man living in a house at \$15 per month pays \$1.50 a month.

(2) It is imposed on all occupants of houses, owners and tenants alike.

(3) It includes a certain class of people which does not pay direct taxes any other way excepting indirectly through the landlord.

(4) It is inexpensively and easily collected, there is practically no loss, and a substantial amount is received monthly into the coffers of the city. It was shown in the paper that the revenue derived from this source averaged about \$4,600 a month, and that to the end of October of this year 87 per cent. of the levy made to that date has been collected.

Commissioner Sann's, of Calgary, spoke on "Treatment of Vacant Land Taken in by Cities and Municipalities," and maintained that the financing of cities, particularly new eastern cities, is very largely a question of geography. By means of a diagram he showed that public works and public utilities had been scattered over altogether too much of Calgary's 40 square miles, that they cost \$700,000 per square mile to construct and \$70,000 per square mile to operate and maintain. Therefore, he argued, no more square miles should be financed than the actual requirements of population demanded. He said that the city should refuse to sell the lands on the outer areas but rather should handle them on perpetual lease. The cities could thus control their own town planning and development, instead of being controlled by private speculators.

Commissioner Meech, of Lethbridge, spoke of "Some Factors in the Origin and Life and Growth of Towns and Cities and Their Effect on Values." He said in part: "As taxation is one of the items that property has to carry, economical government is an asset. And over expenditures, with its attendant annual charge and upkeep, affect property

values. The result of expenditures of this kind, particularly during periods of depression, results in owners giving up their properties at tax sales and leaving their burden to be borne by those who still retain ownership. The remedies for such conditions would appear to lie in widening the basis of taxation to offer a relief in the matter of taxation on real estate or insufficient growth in population to take care of the debt."

Resolutions Passed

A resolution was passed asking the government to consider the question of municipal taxation. The resolution read:—

"That this convention instruct the president-elect of the Union of Alberta Municipalities for 1921 to appoint a special committee of five with instructions to lay before the government of the province of Alberta the importance of some new act governing the municipalities of the larger size (cities in general), and that this committee impress upon the government the gravity of conditions which we as a convention see confronting such municipalities, and that in our opinion the government would be well-advised and we request our committee to request that a commission be authorized and appointed by the government at the next session of the legislature to study and recommend what policy shall be pursued and what acts or amendments to existing acts shall be introduced to deal with this whole subject, the idea of the commission to gather such information from such sources as the legislature or the government would consider advisable."

Other resolutions were:—

That there be increased grants to hospitals and training schools for nurses.

That the city council petition the provincial government to assume full responsibility of financing the hospitals in the province by placing a mill rate levy against all of the assessable land in the province, both city and country, and that such hospitals be made free to all its residents. Patients from other provinces to be accepted only upon such provinces undertaking to bear the full cost of caring for such patients.

That the present school grant from the provincial government is totally inadequate, and that it be doubled.

That the provincial government be petitioned to the effect that each city and town be allowed 50 per cent. of the revenue at present derived from licenses from automobiles.

That 50 per cent. of the police court fines now paid to the government be retained by the municipalities.

That legislation be introduced to make compulsory for a tax certificate to be filed with the registrar in order to secure a registration of a transfer.

Endorsing the various irrigation projects in the province.

Endorsing the suggestion that the four western provinces of Canada organize a Western Canada Union of Municipalities, and the incoming executive be authorized to initiate negotiations with the Unions of Municipalities of Manitoba, Saskatchewan and British Columbia, and take the necessary steps that will tend to bring about such an affiliation.

Asking for an investigation of other systems of taxation and sources of revenue.

Officers Elected

Calgary was selected as the meeting place next year. The election of officers resulted as follows:—

Hon. president, Mayor Marshall, Calgary; president, Commissioner M. Freeman, Lethbridge; first vice-president, Dr. Chrystal, M.D., Carstairs; second vice-president, Mayor J. W. Clarke, Edmonton; secretary-treasurer, J. D. Saunders, Camrose (re-elected).

Legislative committee, Com. Freeman, Sec. Saunders, Mayor Hardie (Lethbridge), Alderman Abbott (Edmonton), Secretary Carnegie (Bassano).

Executive committee, Com. Freeman, Secretary Saunders, Ald. Adams (Calgary), Ald. Rice Shepard (Edmonton), Secretary Wm. Robertson (Nanton), Secretary Fulton (Halkirk), Secretary Dunn (Beverley), Secretary Brown (MacLeod), and Coun. Campbell (Viking).