

Albert, and is producing or has produced the same unsatisfactory financial results.

"It is not possible, particularly during these strenuous times, for Aldermen to devote sufficient time to supervise the detail work of Civic Administration, and even if they could it is doubtful if, without training in the numerous and diverse municipal departments, results would be so satisfactory as if the administrative side of municipal government was controlled by an experienced Municipal Administrator."

Reorganization.

In taking up the question of reorganization necessary to secure the outstanding debts and to re-establish the city of Albert's finances, Commission Yorath says:

"It has been shewn that the present basis of taxation, i.e., the high assessment of land and the low assessment of improvements—does not produce the necessary revenue to finance the City's requirements. It will therefore be necessary as a first step towards the readjustment of the City's finances to revise the whole of the present Assessment, so that values may be nearer "the fair actual value" of land and the assessed value of improvements increased so as to provide a more even distribution of taxation in accordance with the ability of the owner to pay and the benefits which he receives as a result of the civic expenditure, i.e., upon police and fire protection, garbage collection, public health, etc."

"In 1910 improvements were assessed at 60 per cent of their value, but a 15 per cent reduction was made in the year 1911, 1912 and 1913 which reduced the assessment on improvements to 15 per cent, at which percentage it has remained to the present year. It is proposed that for the present the new assessment provide for assessing improvements at 45 per cent of their fair actual value. This percentage should be increased and not decreased at some time in the future."

Future Government a Commission.

In giving suggestions for the future government of Prince Albert, the report says:

"It is suggested that the government of the City's affairs be divided into two distinct phases, i.e.,

1. Legislative.
2. Administrative.

"The Mayor and Council being responsible for the former and an experienced municipal official for the latter; this official to be known as the Manager, Controller, or Commissioner, the designation of the office being of minor importance so long as he has complete control of expenditures and collection of revenues after the Annual Budget has been submitted to and approved by the Council.

"To assist the Council in its functions it is suggested that two instead of five Committees be appointed, viz:—

1. Legislative and By-Laws Committee.
2. Finance and General Purposes Committee.

To assist the Manager in the administration of the City's affairs there would be the following departments under their respective heads, the latter being responsible only to the Manager, with the exception of the City Clerk, who would also be responsible to and receive the instructions of the Council:

1. Clerk's and Legal Department.
2. Treasurer's Department.
3. Assessor and Tax Collector's Department.
4. Public Utilities Department.
5. Works Department.
6. Health Department.
7. Fire Department.

It is also suggested that under the revised administration the City Clerk act as Secretary of the Public and High School Boards and the City Hospital; and that the City Treasurer keep the books and act as Treasurer to these Boards. It is a common mistake of civic government for each of the above units to be considered as a separate and distinct authority, whereas, so far as the civic finances are concerned, they are only a unit of the whole.

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TORONTO'S FINANCIAL STANDING.

Commissioner Bradshaw in his annual report, upon the funded debt of Toronto gives some sage advice not only to his own city but which might with advantage be applied to every municipality in Canada. . . Referring to the acquisition of the Toronto Street Railway and the possibility of other undertakings, being taken up, he says:

"It must be our aim between now and 1921, when the financing will have to be undertaken in connection with the acquisition of the Toronto Railway, so to regulate our debt burden that the purchase may be accomplished without straining or impairing our credit. During the next four years \$13,729,205 of debt will fall due and be retired. If, in addition to reducing our debt by this amount, we were to refrain, in the meantime, from incurring fresh debts, we would, when the time arrived, be in an excellent position to cope with the situation. While we know that, because of undertakings costing between two and three million dollars to which we are committed, this ideal course cannot be pursued, it should be our constant aim to minimize the amount of new securities issued in every possible way, and thus fortify ourselves for the day."

Taking up the sinking fund Mr. Bradshaw makes the following gratifying statement:

"I am now able to certify to the important fact—one which cannot but greatly enhance the city's credit, and give substantial satisfaction to the ratepayers—that a sinking fund is now maintained for each debenture debt, which, increased from year to year, by the usual sinking fund levies and interest accumulations, guarantees the payment in full of every sinking fund debenture debt as and when it falls due."

In relation to special grants the report says:

"The burden (of civic grants) it would appear, should not be thrust forward upon the taxpayer of to-morrow, who has to meet, in addition to heavy debt charges for such grants as are funded, his full share of current expenditure for similar purposes. Every year brings its own share of like demands, and, therefore, it is essential that each year's grants be met out of the revenue of that year, and not