

ernment and different methods by which municipal affairs can be administered, it becomes very clear, as the time goes by, that, if the electors best qualified by experience and business ability, will take the interest which they ought to take in their municipal government, which is after all the government that affects their well-being and their comfort more directly than any other, there is no reason why, under almost any form of government, the work of a municipal organization should not be carried on successfully.

The work in our municipal offices is steadily increasing in efficiency, and our municipalities are showing good judgment in continuing their secretary-treasurers in office from year to year, as there is nothing that makes for success in such work so much as the experience gained from years of service. If a secretary-treasurer has the ability to handle his work at all, each year's experience makes him a better official.

Drawbacks of Separate City Charters.

All of our cities are still administering their affairs under their own separate charters. The carrying on of business in this way has many drawbacks which are obvious, but attention might be drawn to the fact that this method of municipal government makes it impossible for any uniformity of legislation, and frequently permits of cities being allowed to do certain things which are really against their best interests, because certain powers are asked for, and the ground is taken that if the cities wish such legislation, it is nobody's particular business to object.

It would appear to be in the best interests of all our cities to have a general City Act placed on the Statutes for all the cities in the province, if it is at all possible to do so.

During the period covered by this report, several amendments were made to the different city charters at the session of the Legislature which closed on April 5th, 1917. As might be expected, these amendments refer largely to the question of finance. The three cities of Edmonton, Calgary and Lethbridge came before the session of the Legislature for amendments to their charters. The most important amendment made to the charter under which the city of Edmonton carries on business was the provision for widening the city's powers of taxation so as to allow taxes to be levied on business, buildings and improvements, as well as on land values. This power can, however, only be exercised after a by-law authorizing the levying of such taxes has been passed by the city council, and approved by the burgesses.

The amendment to the Calgary City Charter of outstanding importance was an amendment by which that city was authorized to issue and sell tax certificates against lands on which taxes are in arrears. This indicates a new departure in this province in the methods of collecting taxes, and the city of Calgary is, I believe, the only city in Canada which has authority to sell what are known as tax certificates, although the practice has been in vogue for some years in some of the cities in the Western States. While the city of Calgary had a sale of these certificates in December last, it is still rather early to form any definite opinion as to whether or not this method of dealing with unpaid taxes has any advantages over the method of tax enforcement proceedings, or sale of lands for taxes. By the tax certificate system of enforcing payment of taxes, the purchaser of a tax certificate obtains a claim against the land, under which, after a certain length of time has elapsed, it will be sold unless it is redeemed. As in a tax sale, the amount paid becomes a first charge against the land and, of course, bears interest; the purchaser in submitting a bid for the tax certificate, stating what rate of interest he is willing to accept. As an indication of the purchase made, each purchaser is handed a document called a tax certificate. The claim for the desirability of the tax certificate method over the other methods mentioned is that it will appeal to investors who do not wish to purchase land, but simply wish to have their money out at a good rate of interest. It is also claimed that it is capable of being used, and is used, for the purpose of assisting taxpayers who are financially unable to meet their tax payments. It is on record that people who wish to assist their friends in this way are doing so by taking up their taxes in the shape of tax certificates at a nominal rate of interest; such interest in some cases being as low as 3 per cent.

MUNICIPAL DEBENTURES BOUGHT



MUNICIPALITIES WILL PROFIT
BY COMMUNICATING WITH US
WHEN CONTEMPLATING THE
ISSUE OF DEBENTURES.



C. H. Burgess & Company
Traders Bank Building - Toronto, Can.

**The Canada Bond
Corporation**
Limited

59 Yonge Street, Toronto

—Buys—

**Municipal
Debentures**

**And Acts as Financial Agents for
Municipalities**

CONSULT THEM