

in any of the institutions now enjoying police protection and sharing in the advantages of road service, lighting and all the improvements affected year by year in the city of Montreal, would be found unwilling to assist in maintaining these services. On the contrary, we feel confident that, if properly approached, the religious and other authorities interested in this question would readily consent to some amicable arrangement whereby all lands, church and otherwise, in the city would be assessed, providing the churches and similar buildings erected thereon remained exempt. In this way, a large increase in the revenue would be assured.

It will, however, be necessary to increase taxation in other directions, for the time has arrived when Montreal must call a halt in its onward march or provide money to pay its way. It seems ridiculous to borrow money for the civic housekeeping, to float a loan for repairing sidewalks, cleaning streets, or maintaining a fire department; and yet this has practically been the system of conducting civic business. Instead of resorting to the debt-creating means of obtaining money for these purposes, a system of adequate taxation must be adopted.

ADMINISTRATION.

The present system of administration is now totally out of keeping with the requirements of the city. The principal anxiety of each committee of aldermen seems to be the obtaining of as much money as possible for its special departments and, being always ready and able to spend all they can get, we frequently find a large part of each appropriation being expended upon something of secondary importance, when some service of vital consequence to the city is being starved and neglected for want of funds. Why not put the civic house in order and prevent any

NEW DEBT BEING INCURRED

for or on account of any department? Why not stamp out a practice which presents to taxpayers with the regularity of the seasons the curious and far from edifying spectacle of committees asking for more? Is it calculated to impress favorably the visitors to Montreal, to find its rulers continually declaring that they have

No money for scavenging,
No money for cleaning streets,
No money for buying hose,
No money for buying trousers,
No money for engine repairing,
No money for anything.

This everlasting dirge which accompanies the exhaustion of every appropriation ought to be silenced, if only for the sake of the good name and reputation of a great city.

A NEW FORM OF ADMINISTRATION

must be adopted, and the management of this growing city must be entrusted to officials paid to devote their time and attention to the administration of its affairs. Let the aldermen be a legislative body; but

abolish committees composed of men who cannot be expected to attend to the details of civic business and who are apt to be actuated by jealousies and surrounded by influences injurious to the best interests of the city.

Three or more commissioners, to whom should be paid good salaries, could administer the business of Montreal to advantage, and, with the assistance of an advisory board consisting of the mayor, as chairman, and the heads of the various departments, would be able to make Montreal a model city. These commissioners being solely responsible to the taxpayers for the general management of civic affairs in every detail thereof would have the same interest in the prosperity, welfare and appearance of the city as the bank or insurance manager has in the institution he controls. Of course, the Council in its legislative capacity would have supreme power; but the recommendations of the advisory board already referred to could only be defeated by a majority vote of two-thirds of the entire Council.

The appointment of aldermen as commissioners would be an act of questionable wisdom, as it would open the road to the possible election of those members of the council capable of making the biggest promises or known to be the least cautious or conservative in their views of expenditure. In plain language, we doubt if the most capable aldermen would always obtain the majority of votes. Hence, we venture to regard as desirable the appointment of commissioners from outside of the city council, even if it might be thought expedient that one alderman should also serve on said commission.

CIVIC OVER EXPENDITURES.

The Civic Committees have for years expended more than their appropriations, and, up to 31st Dec., 1895, the average yearly excess of expenditure over revenue amounted to \$200,000. After charging these amounts from time to time to what is known as the Loan Account (borrowed money), the accumulation of excess expenditure in the year 1895 had reached some \$720,000. The legislature was appealed to and, with the citizens' consent, permitted the Council to charge this amount of unauthorized expenditure to the permanent Loan Account, thus giving the city of Montreal once again

A CLEAN BALANCE SHEET.

Then very stringent enactments were made to prevent a recurrence of this unbusiness-like and illegal system of administration of civic affairs. The committees are again alleged to have exceeded in expenditure the amount of their appropriation in the years 1896 and 1897 by about \$100,000, an average of \$50,000 per annum. What the unauthorized and illegal over-expenditure for the present year may be is, as yet, difficult to estimate.

If any more stringent legal regulation can be framed than that of 1896, we would like to see the same. Let us read the law:—