### Municipal Finance

By JAMES MURRAY.

#### COLLECTION OF INCOME TAX.

During a debate in the House of Comomns last session it was suggested to the Minister of Finance that he should utilize the services of the municipal clerks and treasurers to collect the new Federal income tax, which said suggestion was not received with too much enthusiasm. There seems to be an inate suspicion among Federal public men that municipal officials are a poor lot; one member actually stating that "there are some counties where the municipal officers would not be competent," meaning, to collect a Federal income tax, he giving as a reason for his conclusions that "their record as tax collectors is not a good one; their training has not been very good," and so on. It is very evident that the member quoted above knows very little of the municipal administration of this country, otherwise his conclusions would be very different. But the point we wish to make is that the member was but voicing the thoughts of many public men-and private individuals for that matter—who have had no actual experience in municipal work and whose knowledge is at best second hand; very often obtained from reports of municipal shortcomings which seem to find such a prominent place in the local press, whereas the really effective work of the council is noted by its absence. As a matter of record the municipalities of Canada are in the whole as well administered as those of any other country, and the officers as efficient as either the provincial or federal officers, for the very sane reason that there are no political appointments in local administration on the one hand and on the other the increasing intricacies of civic government has necessarily brought about a standard of efficiency amongst the officers that was not thought of but a few years ago. So much so has the standard increased that municipal government has brought to its service men of big calibre. One would suggest that our federal official machinery could learn many tips about successful administration from the officers of our municipal governments.

To illustrate, the Minister of Finance would have us believe that in the appointment of new men (not necessarily with any previous knowledge of assessment and collection of taxes) the Income Tax will be more efficiently and more cheaply collected than if the work was done by the present municipal machinery which has taken years of hard work, disappointments and failures to build up. It is no exaggeration to state that for every dollar it will cost the country to collect the federal income tax it would not cost above fifty cents by using the municipal machinery, and probably with better results for the reason that municipal officials being in close touch with the ratepayers, those who tried to evade the tax would have a hard road to follow. And let us repeat that the municipal machinery covers every square mile of the country.

### WINNIPEG SELLS ITS WASTE METAL.

Taking advantage of the high metal market, the city of Winnipeg is to sell all its old metal and junk. For some time past the staff of the city engineer has been busy rounding up and making an inventory of all the metal in the city yards, which includes three steel bridges, all in good condition, but which have been replaced by more handsome structures. The total value of the metal, of which an inventory has as yet been made, is approximately \$100,-000, and several offers of \$20 a ton for iron have already been received.

#### BANKERS AND CIVIC ADMINISTRATION.

A flat contradiction is given to those who claim that the municipal administrators of Canada are not taken from the best business men of the country in the two recently elected directors of the Bank of Montreal, Messrs. J. H. Ashdown and H. Cockshutt. Mr. Ashdown is an ex-mayor of Winnipeg, and Col. Cockshutt, ex-mayor of Brantford, Ont. The former gentleman, who is president of the J. H. Ashdown Hardware Company, has always taken a keen interest in the local affairs of Winnipeg, and the same interest in the civic affairs of Brantford may be said of Col. Cockshutt, who is also an ex-president of the Canadian Manufacturers Association.

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