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CONTENTS.

Zoning Cities of Tomorrow	389	Government by a Commissioner	397
Dominion Income Tax	393	Municipal Government by Council and Manager	400
Municipal Election in Winnipeg	393	Relation of the Hospital and Municipality	403
Civic Authorities and the Citizens	395	Industrial Development in B. C.	403
Cheap Household Coal in Canada	395	Engineers—and Engineers	409
University Lectures on Municipal Government	395	Saskatoon Annual Report	411
Union of Quebec Municipalities	396	Regina Annual Report	412
Convention of B. C. Union	396	What Is a Good Road?	414

The Dominion Income Tax

A correspondent of "Canadian Finance," referring to the Federal Income Tax, writes as follows: "In my opinion, it is a disgrace that, after four years' experience, the War Tax Department at Ottawa is apparently no better organized than it was four years ago." At the time the tax was introduced in the House of Commons one of the members suggested that its collection should be placed in the hands of the local authorities, but the then Finance Minister (Sir Thomas White) treated the suggestion with disdain, saying in so many words that local officials were not competent for the work. Naturally such a statement did not go unchallenged and we journeyed to Ottawa in company with Mr. W. D. Lighthall, K.C., (Hon. Sec. of the Union of Canadian Municipalities) and Ald. Robert Ryan of Three Rivers, and proved very conclusively to the acting Finance Minister (Sir Thomas White had sailed to England) and the Chief Collector, that in utilizing the municipal officials for the collection of the tax not only would the work be carried out much cheaper, but that the Government would get all that was due to it. But it was no use—the mandate had gone forth. What is the result?" "Canadian Finance," referring to the above quoted correspondent, says:

"This critical spirit is by no means confined to chartered accountants, for many business men view with much dissatisfaction the cumbersome way in which the department handles its business. It is claimed by responsible men that the rulings of the department are not uniform throughout the Dominion, that Eastern concerns are allowed to figure taxable profits one way and that Western organizations are compelled to treat their accounts in another way. Department officials make repeated requests from tax-payers for information that has already been furnished, in some cases more than once. These matters irritate the business man and add unnecessarily to the resentment already evi-

dent in business circles against the multiplicity of apparently useless yet complex forms of returns required by the various governments."

We have watched very closely the working out of the tax and we corroborate the conclusions of our contemporary. We would even suggest to the superior minds controlling the War Tax Department at Ottawa that they can learn much from municipal officials in the art of collecting income taxes. Possibly the next time the Dominion Government introduces legislation affecting the people directly they may see fit to seek the co-operation of the local authorities.

THE MUNICIPAL ELECTION IN WINNIPEG

The City of Winnipeg is to be congratulated on re-electing Mayor Gray. Throughout the recent strike the Mayor stood fearlessly for law and order and in doing so alienated many thousands of workers who were under the mistaken impression that the chief magistrate had a right to identify himself with any faction—provided that faction was their's. The Mayor of a municipality, whoever elected him, is representative of and is responsible to all classes, and in particular is responsible for the maintenance of law and order, even if he has to use force, as was the case in Winnipeg. The disquieting fact about Mayor Gray's election is that 12,514 citizens voted against him. These voters evidently have much to learn about the fundamentals of government; otherwise they would have known that had the local authority not been firmly upheld at such a time they and their families would have been the sufferers. Those 15,630 citizens who did vote for the re-election of the Mayor evidently believe in the maintenance of his regime and it is well for the peace of the city of Winnipeg that they were in the majority.