DIFFICULTY OF COLLECTING TAXES.

A very interesting sidelight on the difficulty of collecting taxes is given in the annual financial statement of Revelstoke, B.C., by the mayor.

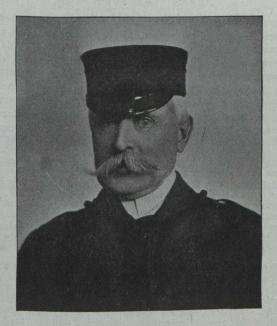
"When taking office this year," says Mayor McKinnon,

"the Council realized that in order to finance the City, the outstanding taxes, amounting to \$70,793.00 had to be collected, and not to work a hardship on the taxpayers the instalment plan was adopted, but with comparatively little success. It was found that more drastic steps had to be taken, and that a tax sale was absolutely necessary and unavoidable. A tax sale was therefore held in October with the result that the 1913 and 1914 taxes were cleared, with a considerable percentage of the 1915 taxes. We regretted having to take this means of financing the city during this crisis, but it was the only door left open to a successful carrying on of the city's business. Another disagreeable task of the Counci was the collecting of water and light arrears, and very reluctantly we were forced to disconnect some of the services before collections could be made, but in face of the strenuous times we were able to reduce the arrears by more than half."

RUNNING OUR MUNICIPALITIES ON THE CHEAP.

That the municipalities of the West have risen to their responsibility in setting an example in economy is illustrated in the Revelstoke statement which gives a comparative table of the cost of administration for the year 1912 and 1916 showing that the city has been saved \$22,-000 during 1916 with increased efficiency in every depart. ment; a remarkable saving in a community of 4,000. Of course, this has been made possible—as in other municipalities—by the sense of patriotism of the permanent officials, but when the war is over, the communities cannot expect to keep up such a cheap public service. At least with a fair standard of efficiency. Good men are worth paying adequate salaries even in the public service, and cheap men are simply so much deadwood. and cheap men are simply so much deadwood—meaning that the councils should not make the fatal mistake of starving the public service because at the present time of sacrifice the officials who are not on the firing line are doing double work, with the idea of keeping the places open for their chums who come back from the war.

CHIEF OF TORONTO'S POLICE FOR THIRTY YEARS.



Lieut.-Col. H. J. Grassett, C. M. J.

The Police Commissioners of Toronto at their last meeting passed a resolution, congratulating Chief Grassett, on the completion on Dec. 1st of thirty years of service as chief, and expressing appreciation of the manner in which he had discharged his duties.

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