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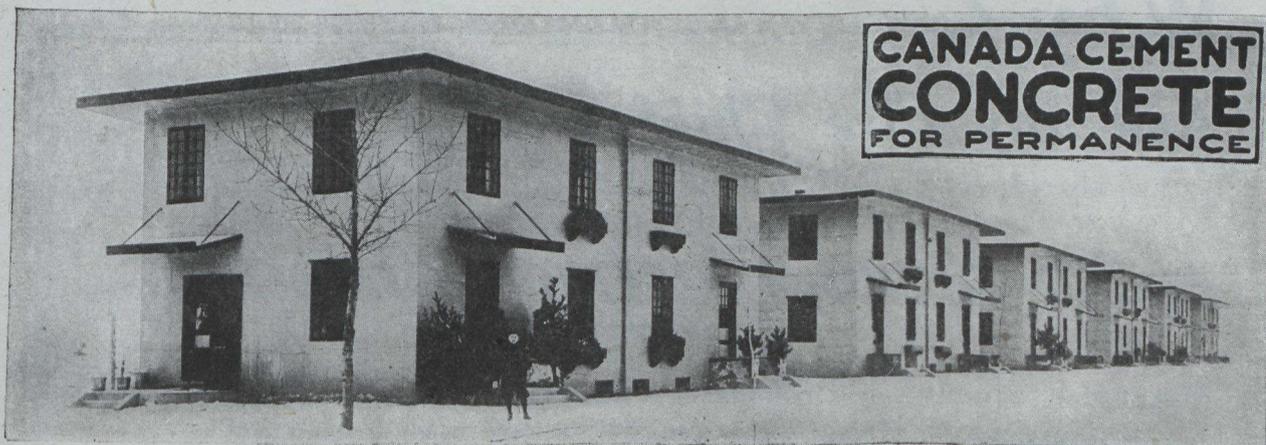
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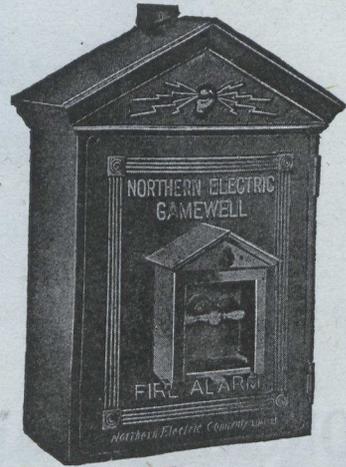
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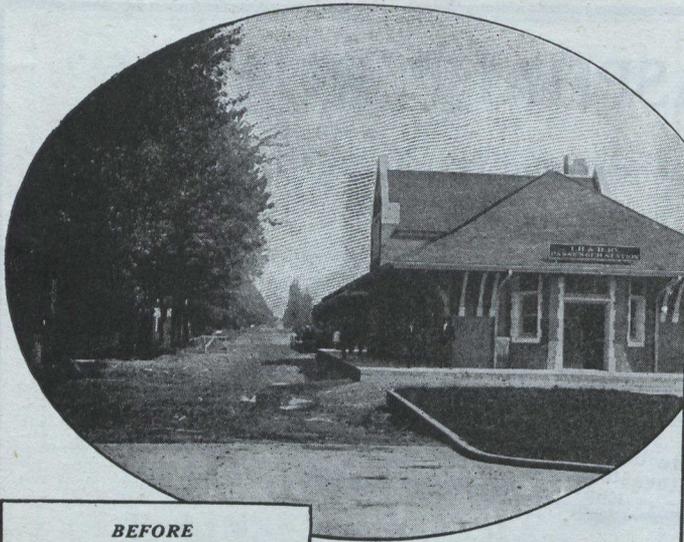
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Canal St., East, Dunnville, Ontario, in 1915, before the use of Tarvia.

**AFTER**

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Dunnville turns to Tarvia

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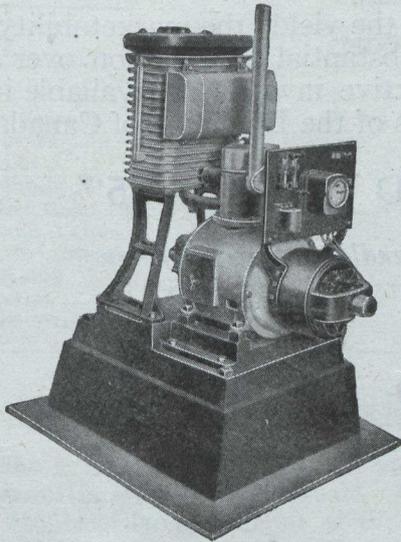
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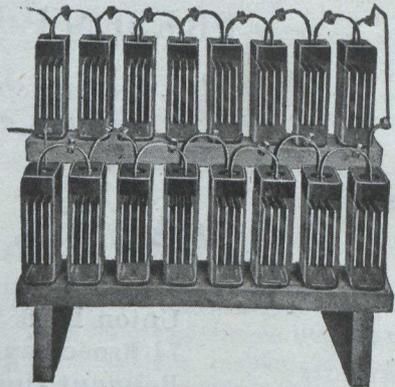
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FREDERICK WRIGHT, Editor.

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No. 4.

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Expert Classification of Public Service

In our March issue we took up the subject of "expert" classification of civic officials. We cited the case of Montreal as an example of the peculiar sense of values that the American experts place on the services of municipal departmental officers. We have recently had an opportunity of studying the report of the "classification experts" employed by the Federal Civil Service Commission to classify the personnel of the Governmental departments and we find the same singular standard of values in personal service as we found in the case of Montreal. For instance, according to the experts, the Assistant Deputy Secretary of State for Canada is worth at the outside \$2,250 or \$43.14 per week. This position not only calls for an educated but a specially trained man. Senior clerks, many of them of twenty years service, are classed as worth up to \$2,800, while the more junior clerks, that is men up to 40 years of age, are worth \$1,800.

Much is made of the examination test for all grades, but when it is considered that it is the same test for all departments, whether it be for such widely different department as those of Justice and Trade and Commerce the test becomes a farce. The whole report is an exhibition of ignorant discrimination against fair play and common sense, and if it were not tragic for the large body of public servants affected, many of whom have grown grey in the service, it would make amusing reading.

The Civil Service Commission of Canada was appointed to do away with the patronage system. The members are supposed to be able to test the qualifications of each candidate for a government position. They are also supposed to know the exact value of the positions they are called upon to fill. Then why the American "experts" who may know how to classify industrial establishments in the United States but cannot possibly know the first thing about the public services of Canada, whether they be Federal, Provincial or Municipal? Each ser-

vice demands special qualifications that can only be classified after long experience. Such wholesale classification by outsiders, instead of engendering ambition in our public servants and thus getting the best out of them in the way of service, simply reduces them to mere automatums whose one idea is to pass "examinations". The public services of Canada call for something more than human machines. They call for "practical" experience and "initiative" and no classification system has yet been created, that effectively covers these two essentials in successful public administration, though "experts" have made a bluff at it. It is time the bluff was called.

MUNICIPAL GOVERNMENT.

Since the party system is breaking down Municipal Government is becoming more and more recognized as a controlling factor in the national life of the Dominion. That is as it should be, dealing directly as it does with the social welfare of the citizens. Municipal Government is in a position to know exactly their wants, consequently its finger is always on the pulse of public sentiment, much more so than either Provincial or Dominion government.

It is a fact too that municipal government is actually achieving better results than other systems, but there is much to do before it can be said that municipal government has come into its own. The city, the town and the village must be made a better place in which to live. There must be a community spirit prevailing amongst the citizens—a sense of public responsibility must rest on the individual. The public health must be preserved against uncleanly tenements and slums, and the best citizens only selected for the local administration. Then, may it be said—and not till then—that municipal government is the basis upon which rests the welfare of the nation.

Memorial Halls

There is a growing spirit in Canada that instead of erecting bronze or stone monuments to those splendid men who have fought and died on the fields of France so that we may enjoy our liberties, we should erect something of a more useful nature—something that will benefit the living as well as commemorate the dead. We have already suggested in these columns a national highway across Canada with commemorative tablets that may be used as mile stones. This idea is growing in favour. Many suggestions put forward take the form of memorial halls which would be of inestimable value in helping the citizens to better appreciate the great heritage for which our boys in khaki fought so well, but we do not know of anything better that would symbolize the spirit of democratic citizenship

than the erection of community halls or community centres in not only every urban but in every rural municipality in the country.

In the United States so strong has the idea grown for the erection of memorial or community halls that a national committee has been formed, through which the local committees can obtain the best advice and assistance. Canada as yet has done very little to commemorate her dear sons, certainly nothing commensurate with their great sacrifices. It would then seem fitting that those councils, whose communities have done nothing, should take up the subject seriously, so that strangers may know that the citizens had not forgotten the deeds of those who had gone forth to fight the great fight but who did not come back.

Excessive Rentals

A very interesting experiment has been taking place in Montreal regarding the excessive increase in rentals that have affected, as in other cities and towns in Canada, those living in the commercial metropolis. The Administrative Commission appointed a special committee to investigate the cause, and, where possible, to arrange for better terms between landlord and tenant. Although this committee has been in existence for some time, and every encouragement given to dissatisfied tenants to come forward and state their grievances, only forty out of ninety thousand householders have taken advantage of the opportunity, and not one landlord has appeared before the committee to state the landlord's case. On the face of it it would seem very strange that so much apathy should be shown by tenants, particularly when it is known that some of the rents have been doubled this year, but it is not so strange when it is considered that the committee in question has no judicial power in any case that may come before it. This the tenants know, consequently they will not risk the chance of being put out of their houses; or of having difficult relations with their landlords. So far as the landlords are concerned the fact of not one appearing before the committee is sufficient evidence that they hold the committee in contempt. In the meanwhile these gentry, with but few exceptions are profiteering to their hearts' content.

It is very evident then that the Montreal committee is doomed to failure, and so would any committee, appointed with the same limitations, meet with the same fate in any other municipality. But its very failure is a lesson in common sense. Like many other committees and commissions that have been appointed from time to time in Canada to investigate public grievances the personnel of the Montreal Committees is made up of public spirited citizens eager to give service to their fellows, and like other committees their services have been wasted, because the powers that be, have been too scared to delegate any real power or authority to them. In this case it was not the Administrative Commission that was at fault, for it had no power to delegate, but the

Provincial Legislature, in failing to pass the necessary legislation.

In the Province of Ontario the new Minister of Labour is about to introduce a bill that will give authority to the municipalities to establish Rent Courts. These courts in the words of the Minister "would receive applications from tenants who felt that they were being charged excessive rents, or from landlords, who desired to increase their rents. The court would determine what constituted a fair rent for the property in question, and both parties would be bound by their finding, with the right, of course, of appeal to a higher court. The publicity attendant on this system would help to check rent-profiteering."

This is a step in the right direction and it is to be hoped that the other provinces will follow the example set by the farmer-labour government of Ontario. Living today has become a serious problem with us all without having to bear the intolerable burden of excessive rents so that a certain number of property owners may derive excessive profits. It must be remembered that increased rentals have not been limited to private dwellings but all places of businesses are included, which means increased prices for goods; so that all citizens are affected.

It has been argued that Canada is comparatively wealthy and should be better able to bear the extra cost of living. This is quite true in the main, and if the wealth was distributed more evenly than what it is the argument would be sound, but the distribution is not even by any means. The salaried classes for instance (and these classes form the great bulk of our urban populations) were never so badly off as to-day—and here we speak feelingly—because of economic conditions that have become well nigh intolerable. These classes will at least appreciate to the full any mitigation of their condition, but it is evident that such mitigation can only be brought about by drastic measures such as the establishment of Courts as suggested by Ontario's Minister of Labour. It would also be an excellent thing for the citizens of Canada if the present Board of Commerce was done away with and local Profiteer Courts established in its places.

Canadian Good Roads Convention

The seventh Annual Convention of the Canadian Good Roads Association which will be held in Winnipeg on June 1, 2 and 3, promises to be the largest in its history. Though the programme is not yet complete the importance of the meeting will bring together delegates from such representative bodies as the Good Roads League of B. C.; the New Brunswick Automobile Association; Halifax Good Roads Association; the Automobile Club of Canada; the Eastern Ontario Good Roads Association; the Central Canada Colonisation and Highways Association; the Commercial Club of Duluth; the Fort William Board of Trade; the Pacific Highway Association; and the Canadian Automobile Association. In addition it is expected that all the Provincial governments as well as the Dominion Dept. of Highways will send representatives.

The Canadian Good Roads Association has only been in existence six years, yet it has made remarkable progress. This is due largely to the general recognition of the necessity for good roads on the one hand, and the organizing ability of the secretary treasurer Mr. George MacNamee (added by the splendid report he has always received from the executive) on the other hand. The Association has always secured the best authorities on the many phases of road construction as speakers at each of the six conventions already held and there is no doubt that the standard will be kept up to at the June meeting. The Association has been fortunate too in its Presidents every one of them being live wires who did not sit back after their election and leave all the work to the Secretary, but gave of their time and knowledge to the advancement of the Good Roads movement. The first President was Mr. U. H. Dandurand, who owned the first automobile in Canada. Consequently he was the first man to realize the necessity of good roads which he preached in season and out. The second President was Mr. W. McLean, who as Deputy Minister of Highways for the Province of Ontario laid down the first scheme of properly constructed highways in Canada. The third President was Mr. B. Michaud, Deputy Minister of Roads for the Province of Quebec. Mr. Michaud was the clever means through which the Quebec Government carried out its great scheme of highway construction, which is considered by the best authorities to be the most advanced on this Continent. The scheme has proved so successful as a help to the farmers and in bringing Americans and other tourists to see this great province for themselves, and incidentally left much money in the Province, that the Government though it has already spent \$25,000,000 on the system, is spending this year another large sum on its roads. And Mr. Michaud is still on the job. The fourth President was Mr. J. A. Duchastel (City Engineer of Outremont) one of the most able municipal engineers in Canada and the fifth and present President is Mr. J. A. Squires of Ontario who for many years has been actively engaged in the promotion of 'Good Roads.'

Another reason for the success of the Canadian Good Roads Association is its policy of seeking the co-operation of every good roads association and organization in the Dominion. By this means more concentrated pressure has been made on the

Dominion, Provincial and Municipal authorities, with such good results that Canada in spite of the small population is fast over hauling our friends to the South, in her good road mileage. In our May issue—which will be a "Good Roads" number,—the full programme of the Winnipeg Convention will be published.

TAXING OF LAND VALUES IN CANADA.

In another column we have published both sides of the land values question or single tax as it is best known. While giving full credit to the honesty and singleness of purpose of the Tax Reform League of Eastern Canada in its propaganda for a change in our system of taxation we cannot question the fact that Canada's experiments have not been successful in bringing about the millennium. As Mr. J. Hamilton Ferns says in his paper, which we republish with the letter sent out by the Tax Reform League, the test of the single tax system is when there is a slump in land values. And this test the system could not stand. In fact, if our western municipalities had not changed the system when they did many of them would be in a state of bankruptcy to-day. As it is, because they did drop the single tax idea these same municipalities have emerged to a position of solvency that at one time was thought almost impossible, so that as far as Western Municipal Canada is concerned the propaganda of the Tax Reform League will not make much headway.

"AN ANOMALY IN ASSESSMENT LAW."

Portage la Prairie, Man, 6th April, 1920.

The Editor,

Referring to an article in your issue in March 1920, headed "An Anomaly in Assessment Law," the instance you mention shows a very grave hardship on the community affected and it would appear if one had all the facts at his disposal that the Real Estate interests were successful in getting out from under. There is embodied however, in the article in question a principle which you may have overlooked. Let me suggest to you that if it were possible for either the Municipality or the rate payer to appeal from the decision of the Circuit Court you might never be able to fix an assessment for taxation for any one year. With powerful interests behind a project the appeal would be carried from court to court and pending a final decision which might take any where from six months to three years, what would be the basis of assessment and where would the Municipality derive its income from. Further I would say that if you insist on the Municipalities having the right to appeal you would of necessity be obliged to confer the same right upon the private citizen. As I said before the particular instance you mention works a hardship but I do not see how you can allow appeals on assessment to go further than your Circuit Court or as in Manitoba our County Court.

May I say, that I enjoy your Journal and that I am writing this in no critical spirit but just pointing out what may have been overlooked by you in the face of an outstanding injustice.

Yours truly,

J. H. METCALFE, Mayor.

INDIAN CITIZENSHIP.

In our last issue we referred to a bill that will be introduced in parliament this session granting full citizenship to the Indians. As the granting of citizenship will take away from the chiefs their old authority they are naturally opposed to the bill. In a memorial to the Government a number of chiefs and warriors from the Oko Reservation (Lake of Two Mountains) state their case in language that reminds one of Fennimore Cooper days.

The petition reads as follows:—

"To the Honorable Ministers in Session:

"Know all men by these presents that we, the undersigned chiefs and warriors of the Lake-of-Two-Mountains Band of Indians, now residing on the piece and parcel of land, and marked as our forefathers made treaties by the King of France;

"We have heard his words concerning the times of his father whom we loved him as his son, and we will enjoy the most profound peace and tranquility (13 of February, 1758).

"Moreover that the wampum belts were to mark the calming of the spirit of war and the opening of the path of peace;

"In our former days we are agreed to follow the wisdom of our ancestor, that it should never be extinguished—a treaty dated 19 of June, 1754.

"By the treaty of the 7th day of October, 1763, protection from being molested or disturbed in the possession of such parts of His Majesty's Dominion and territories set us free and open to all his subjects whatever.

"All those made by our forefathers between the English—we would rather to keep our treaties good.

"And we will not give up our birch bark canoe;

"We do not wish to become white men.

"The seven nations of lower Canada or Oka had rules the session should not pass an Act injurious to our race.

"Herewith enclosed a copy of a belt of wampum to be kept in perpetual memory of that portion of our oration.

"Chiefs, Joseph Kariwate, Sose Kanewagtiron, Mitchel Cole John Nelson, Mitchel Nicholas, Mitchel Martin, Niseras Johnson, Peter Nelson, Louis River, Thomas Sevion.

"Warriors, Frank Skatsinat, Atonwa, Neutenre, Saksarie Atkwirot, John A. Nelson, Sose Sateoronies, Abraham Tiataronne, Henry Ettine, McKay Nicholas, Sose Nicholas, Ennais Aweurat, Fred. teOrakwate, Tom Deer, Peter Nicholas, Ernest K. Simon, Daniel Nicholas, Sok Taioronite, Barney Gabriel, Paul Gabriel, Ennais Anataras, Sawatis Anewario.

"Oka, 22 March, 1920.

TRAINING FOR USEFULNESS

Idleness and laziness should be discouraged in young and old. All children should learn to work, but there is a difference—child labor should be educational and vocational in its aim and purpose. Commercialized child-labor means a dwarfed, misshapen character; stunts the growth physically, mentally, spiritually. But half time technical training for young people in connection with factories and other industries would make for progress, success, happiness—development through self-activity.

Children cannot be expected to readily grasp all the intricates of our social laws. It is a matter of line upon line, precept upon precept, until gradually and through sympathetic guidance they come to realize what is required of them. Too often harsh and unjust treatment awakens resentment and implants a hatred of law and order that manifests itself in repeated criminal acts, begun innocently, continued defiantly.

ANNUAL EXECUTIVE MEETING OF THE UNION OF CANADIAN MUNICIPALITIES

The Executive of the Union of Canadian Municipalities held a meeting on March 30, in the City Hall, Ottawa, under the chairmanship of Mayor Fisher, the President. The proceedings included the following programme:—

Federal Legislation.

Future of the Union.

Finances

Convention for 1920.

Programme for Convention.

Regarding the Federal legislation, Mr. Fred. Cook, the Parliamentary agent and ex-President of the Union, gave a brief survey of his work and pointed out in particular the necessity for continual watchfulness of private bills affecting public utilities, for often hidden in these bills are clauses that may become a menace to the municipalities. In this Mr. Cook was seconded by Ald. Dr. Rondeau, of Westmount, P. Q., who also urged that these lurking dangers to municipal rights should be made known to every municipal council in Canada. A resolution from the Nova Scotia Union of Municipalities protesting against the elimination of the "municipal protective clauses" from the Railway Bill passed at the session of Parliament was allowed to stand over, it not being considered advisable to insist in re-introducing the necessary legislation at the present session, because of the attitude of the Senate.

The Finances of the Union were discussed at some length, the President taking the attitude that owing to the deficit of \$375 at the end of 1919, there must be retrenchment all round. This was settled by the officials monetarily interested volunteering to reduce their fees and expenses to a minimum. In the discussion of the future of the Union all of the delegates recognized the necessity of re-organization though no definite means of bringing about such re-organization was decided upon.

For the next Convention a number of Councils sent in invitations, but the choice of the meeting was evenly divided between the Cities of Ottawa and Quebec. It was then decided to leave the matter in the hands of President Fisher and Secretary Mr. W. H. Lighthall, K. C., who will not only decide on the meeting place but the time of the next convention.

Many suggestions were made for the Convention programme, which ranged from War Memorials to Hygiene, all of which will be taken under advisement by a sub-committee composed of the President and Hon. Secretary. The concensus of opinion was largely in favour of very few papers by the best authorities, so that plenty of time will be left for discussion. It was also considered advisable in sending out invitations to attend the Convention that the various councils send at least one officer as a delegate, as well as members of the council.

At the conclusion of the deliberations the delegates enjoyed the hospitality of the President at luncheon at the Rideau Club.

PYRAMIDING

The Ottawa Journal in an article under the title of "Pyramiding of Taxes" strikes at the one of the roots of high cost of living, not only by the pyramiding of taxes but by the pyramiding of profits. The Journal presents a clear illustration of two many cooks spoiling the broth—for the consumer. In the \$10 article used as one illustration the taxes are pyramided to 40 per cent but the pyramiding of the taxes, plus the profits of 25 per cent, shows an increase to the consumer of close on 150 per cent on the original cost.

The article reads as follows:—

The effect on selling prices of taxes levied on business returns is being given some attention. As a general rule it may be said all business concerns charge their taxes into "overhead expenses" which must be calculated in fixing selling prices. The fact that the amount of the tax is indeterminate until the end of the year causes most business concerns to provide a generous estimate for taxes in their current overhead. For easy calculation, suppose that estimate is placed at 10 per cent on the cost and the profit at 25 per cent. Note the progress:—

	Cost	Tax	Profit	Selling
Producer	10.00	1.00	2.50	13.50
Wholesaler	13.50	1.35	3.38	18.23
Retailer	18.23	1.82	4.56	24.61

The taxation carried by this \$10 article by the time it reaches the consumer is \$4.17 or over 40 per cent of the original cost. In some cases the pyramiding of taxes would work out still more unfavorably to the consumer.

PROPORTIONAL REPRESENTATION IN SASKATCHEWAN CITIES.

One of the most important pieces of legislation enacted at the recent session of the Saskatchewan Legislature was an Act granting the cities of the province the right to accept the proportional form of election for mayor and aldermen. According to the new legislation the adoption of proportional representation is purely voluntary on the part of the cities and it is provided by a by-law calling for the adoption of this system by all such rules and regulations as may be deemed necessary or desirable to bring it into operation and rendering it practicable and effective. The day appointed for the taking of the vote under this system shall be not less than three or more than five weeks after the first publication of the notice and if the majority of the ballots cast are in favour of the by-law it shall be the duty of the council to pass it at the next regular meeting.

When the system has been adopted and elections have been held under it for two successive years, a petition may be presented to the council signed by at least five per cent of the electors qualified to vote at municipal elections calling for a by-law to rescind the system. Where this is done, a by-law shall be submitted to the electors and in the event of a majority of the ballots cast being in favour of such rescission, the council shall pass a rescinding bylaw at its next regular meeting.

In the event of the majority of the electors declining to accept the bylaw for the adoption of the system or where it has been adopted and afterwards rescinded no smaller bylaw shall be submitted before the expiration of two years from the date of voting on the original bylaw or on the rescinding bylaw.

MAN'S JOB.

It is said that God made the country and man made the city. Then let man quit shirking his part of the job.—Frank A. Fetter.

Michigan with 23 municipalities leads all American states in number of city manager plan cities. Texas has 19 commission-manager system municipalities.

So build your community that quickened conscience, larger vision, deeper devotion and equality of rights for all men will resolve itself into an enthusiastic zeal for personal service in the community. All who give service are torch bearers.—Theodore Roosevelt.

DEALING WITH VIGOROUS BOYS.

Evil habits are best overcome with good ones. Give boys something to do in which they are keenly interested and they are not likely to go far astray.

When boys in institutions are formed to learn something they dislike they will abandon it completely the moment they are free to do so.

Boys should have reasonable latitude in their sports and employments—repression and freedom well-poised—and the prospects are they will have a sensible well-rounded character in later years.

THE MUSIC OF LIFE

Life consists of inspiration and expression, income, and expenditure. What life may bring to us is not our responsibility, not being within our power. Therefore, the significant courses of life are the outward ones.

It is surprising how amply all expenditure is repaid. I once sent to an elderly woman a brier-rose which I had brought from Ireland. Then I forgot it. I met her again twenty-five years later. She still had the rose. She said she had prayed for me every day during the twenty-five years. I have ever since wanted to tell the whole world about that dear old Irish woman and the rose. You see, she gave me so much for so little. Or, did she?

The breezes of kindness blew over the harp-strings of our being and the music is sweet, but only when the strings are keyed to unison with that infinite caress. Without the music of good-will nothing in the world has the least value. The whole universe is thrilled with music of wonder and dream.

The tragedy of life is in the fact that we so often fail to realize that truth. Living here on a sphered garden, clothed in dream-vestment, and swinging in the blue between Venus and Mars, we are, nevertheless, so absorbed in materialities that we forget to breathe our native atmosphere of wonder. We shut our eyes to the gleam of the celestial light. We miss the thrill of the open vision, all the great far-gleaming vistas of the soul are neglected in our mad pursuit of the glitter of external things for whose sake Love and its perfect light are left outside the door of life.

ALBERT D. WATSON.

"NO MEAN CITY"*

A Civic Song by HENRY GEKELER

A citizen of no mean city would be,
 Where light is welcome, truth at any price is bought;
 In school and council chamber let the truth make free,
 In Church and public press may it like pearls be sought;
 Upon her streets, within her homes, by day or night,
 Resound the all-creative word, let there be light!
 May mine be no mean city in her trade and toil,
 Her sons increase who make and sell and thereby serve;
 Her strong be many who the weak will not despoil
 And who from Honor's rugged roadway never swerve;
 Be these her crown who stand, by Mammon tempted sore,
 Th' unsullied heroes of the office, shop and store!
 May mine be no mean city lacking leaders tall;
 Big souls be hers to lift her high and make her great,
 Full-statured souls who sluggish men with trumpet call
 Can rouse and can from fear the timid liberate;
 Following such, her multitude its best achieves—
 Let not the flock be shepherded by wolves and thieves!
 A citizen of no mean city would I be
 To guard her name from soil as I would guard my own;
 Though other cities richer are, let mine but see
 And wear her people's virtue as a precious stone,
 Their manhood undebauched, their womanhood unsold—
 Ah! richer than if her streets were paved with gold!

CHORUS

God of the Nation, be City's guide and stay,
 Save her from sin and sloth and consequent decay.
 Help her to treat with willing feet Thy chosen way;
 Oh! be her good my truse which I may not betray!

* Reprinted from the Indiana Forum.

ENCOURAGE CANADA'S FISHERIES.

FREDERICK WALLACE, Editor Canadian Fisherman.

According to the latest statistics 1917—the value of Canada's fisheries amounted to \$52,000,000. B. C. claims \$21,800,000; Nova Scotia \$14,000,000; New Brunswick \$6,000,000; Quebec \$3,000,000. These figures are based on the price paid to the first handlers, viz., the fishermen and would therefore not represent the total value of the prepared product.

War has brought many reforms and dictated far more modern methods. Whereas in 1914 the value of Canada's fisheries totalled \$33,000,000 the 1917 statistics show 60 per cent increase. At present 100,000 persons are directly engaged in fishing. The capital invested is around \$35,000,000. Of this \$6,000,000 is invested in the B.C. salmon fisheries, \$3,000,000 in ice houses, \$2,000,000 in piers, and the balance in vessels, boat, etc. The Canadian fishing fleet includes 200 steam vessels, of which 9 are steam trawlers, 6 steam halibut craft, and the balance tugs, tenders and carriers. Operating in our shore fisheries there are 14,000 small motor boats and 27,000 row boats.

Of the Atlantic fisheries, Nova Scotia leads handsomely with an annual landed catch worth \$14,000,000, over 250,000,000 pounds, which exceeds in weight the catch in B.C. The principal fish caught is the cod, valued at \$7,000,000, lobsters second with \$5,000,000, then herrings, haddocks, sardines, mackerel, and then the smaller fish. The extent of the Atlantic fishing grounds is approximately 5,000 square miles, from Grand Manan, in the Bay of Fundy, to the famous Grand Banks.

The Future

We possess in our Atlantic waters and adjacent banks the greatest fisheries in the world, and the full expansion and development of these is yet to come. Certain branches are well developed such as the lobster fisheries, but there room for a great expansion of the bank fisheries, and only by the use of steam trawlers will these fisheries be properly developed. In Canada not more than a dozen steam trawlers are in commission and these only came into operation during the past few years.

Our fish are in great demand in Spain, Italy, Greece, Brazil and the West Indies, and we are exporting to these countries in competition with Europe, and by virtue of our close proximity to the fishing grounds and the superior quality of our fish we should be in a position to oust our competitors from these markets. Employing steam trawlers should aid economical production while government inspection would materially help in creating confidence among foreign importers.

Another fact which militates against greater development is the lack of capital to expand plants and fleets. Financial aid seems to be ready for mining, lumbering and agricultural development, but financial men seem to view the fishing industry as being something of a gamble. The reason for this is that outside of a few men actually engaged in the business and a few administration officials there is scarcely another person in Canada who understands and knows anything about the industry. In other words, the fisheries are suffering from lack of publicity.

In the Atlantic fisheries there are but three or four large concerns. The majority are small concerns financed locally by persons who know the business. Some of these are in a good position to branch out, but are hampered for capital from outside, and until our financial men make a study of the possibilities of the fishing industry the progress made will depend largely upon the ability of the small firms to arrange their own financing.

Our future in fishery expansion consists in building up the export trade in dried, pickled and canned fish. The market exists, we have the fish, and have also the men to handle the business, but the drawback is lack of capital, and until that is forthcoming, progress must necessarily be slow.

A lawyer died in an American provincial town, and fellow-lawyers wrote over his grave:

"Here lies a lawyer and an honest man."

Not long after, the governor of the province visited the town, and among other places inspected the cemetery. When he came to the lawyer's grave he stopped, read the inscription and turning to the head inspector, said:—

"Look here, my friend. We wink at a good many things in this province, but I do object to your burying two men in one grave."

MUNICIPAL CORPORATIONS

Non-Liability for Exercise of Governmental Function in Refusing Building Permit.

X's application for a building permit in defendant city having been denied by its inspector of buildings, X brought mandamus proceedings against the officer and the city to compel the issuance of such permit, and prevailed. Defendants appealed, and, by agreement between the parties, a stay of proceedings was entered; in this agreement it was stipulated that the filing cost and superedeas bonds was waived by X, "without waiving right to costs and damages to which he would be entitled if such bonds had been given." The order of the court below was affirmed on appeal, the permit was granted, and X erected the building. X now sues the city and its building inspector for damages for delay in the building operations. Held that there could be no recovery. *Roerig v. Houghton* (Minn., 1919) 175, N. W. 542.

It has been held that a municipal corporation is not liable for damages sustained by reason of a wrongful revocation of a building permit (*Lerch v. Duluth*, 88 Minn. 295), or of a license to exhibit a circus (*Kansas City v. Lemen*, 57 Fed. 905), but that the appropriate remedy is by injunction (*Stevens v. Muskegon*, 111 Mich. 72, dictum). The reason given is that the act complained of was within the scope of governmental functions, since the police regulations of a city are made and enforced in the interests of the public. *Clausen v. Luverne*, 103 Minn. 491. See the collection of cases in 18 L. R. A. (N.S.) 409 and in 34 L. R. A. (N.S.) 141. As to the liability of the inspector, the general rule is that a public cannot be held responsible in damages for the honest exercise of his judgment within his jurisdiction, however, erroneous that judgment may be provided he was acting judicially (*Randall v. Brigham*, 7 Wall. 523), or quasi-judicially (*Dillingham v. Snow*, 5 Mass. 547), but there is no exemption if he acts in a ministerial capacity (*McCord v. High*, 24 Ia. 336). The character of the act, rather than the character of the office, is the basis of the exemption. *Wall v. Trunbull*, 16 Mich. 228. In the instant case *Dibell, J.*, dissented on the ground that this was an action on contract, which the city could not escape.—Howard S. Ross, K.C.



MAYOR CHURCH OF TORONTO.

A strong advocate for Good Roads in Ontario.

Toronto Bureau of Municipal Research



DR. HORACE L. BRITTAIN.

Director of the Bureau of Municipal Research.

The Toronto Bureau of Municipal Research is not only "carrying on" but achieving results. In his annual report Dr. Horace L. Brittain gives an epitome of the Bureau as follows:—

Some Advances in Civic Administration which are in line with constructive suggestions made by the Bureau during the past six years.

Improvements in the city's administration are the result of many forces and influences, and are the results of co-operation in progress. Through its constructive suggestions made during the past six years, the Bureau has co-operated with many citizens and citizen organizations in securing specific reforms. Below is a partial list of recommendations made by the Bureau now incorporated or partially so in the working programme of the city:

- a—That steps be taken to establish financial leadership for financial proposals, beginning with the appointment of a Commissioner of Finance.
- b—That the penalty for delay in paying taxes be increased and be made cumulative.
- e—That collection of arrears of taxes be speeded up.
- d—That in future no proper current expenses be charged to capital amount, and that the pay-as-you-go policy be rigidly followed.
- e—That a definite rule be laid down as to the purposes for which debentures may be issued.
- f—That the instalment plan of issuing bonds be considered.
- g—That the sinking fund be placed on an actuarial basis.
- h—That a rotary fund for repair work be established.
- i—That "line item" be substituted for lump sum bidding.
- j—That city lighting inspection be transferred from the Fire Department to some other department.
- k—That the Fire Department be as thoroughly organized for fire prevention as for fire fighting.
- l—That the public health services of the Board of Trade of Education and Board of Health be combined under the latter Board.
- m—That the accounts of the Board of Education be put on a proper revenue-expenditure basis as a foundation for cost accounts which would show the actual cost of educational functions, and that an operating account and classified balance sheet be printed in the annual report.
- n—That the Annual Report of the Board of Education give statistics of retardation and over-age, and omit some statistical details of little value from the educational standpoint.
- o—That a continuous record card system for children be established which would facilitate their treatment as individuals and provide necessary data for measuring educational waste.

Advance Measures Which Have Been Suggested From Time to Time by the Bureau and which still need the force of Public Opinion to Secure Their Complete Adoption.

It would be impossible to list here all such recommendations, but below are a few of the most important ones which are still very live issues:—

- 1—That the annual estimates for any given year be discussed by Council during the last months of the preceding year, so that they be acted upon promptly at the beginning of each current year.
- 2—That the revenue and expenditure years be made to correspond more closely.
- 3—That the overdrawing of appropriations or the making of new appropriations after the adoption of the estimates be discontinued, except in cases of grave emergency.
- 4—That an Administrative Board (made up of the heads of the civic departments) be established, which would co-ordinate the work of the departments, act as a Budget Board under the chairmanship of the Finance Commissioner, act as a Civil Service Board, recommend policies to the City Council, and in general unify the administration of the city.
- 5—That the whole civil service of the city be reorganized along well-trying lines of civil service reform.
- 6—That a Central Purchasing Bureau be established perhaps under the proposed Administrative Board).
- 7—That all departmental accounting be standardized and central accounting control established.
- 8—That as soon and as far as possible all water services be metered and that all water charges, whether to private citizens or city departments, be based on the amount of water used and the cost of production, with a fixed service charge.
- 9—That a Voters' League be established to promote a keener interest in voting on the part of the citizens, to bring about reform in the system of nominations, and to keep in touch with the records of members of the City Council and candidates therefor.

Community and Institutional Surveys.

In addition to the minor studies and inquiries which make up the routine of a Bureau's operations, major surveys have been conducted dealing with civic problems directly or with the problems of institutions performing important community services.

In 1914-1915 the Bureau made field studies of the recreational facilities of the city, of the cost of living in Toronto, based on the actual expenditures of a number of families, of the organization of the Fire Department and of Public Health.

In 1915-1916, the Bureau made a series of studies of the cost of various types of education in Toronto, compiled an extensive summary of methods of assessment and taxation in use in the English-speaking world, prepared descriptive charts of the Government of the City of Toronto, surveyed the accounting methods of two units of the city government, and made a field study of the Street Cleaning and Garbage Disposal Services of the City.

In 1916-1917, the Bureau prepared, for a committee of the Associated Boards of Trade of Ontario, a report on simplified forms of city government with draft legislation along the line of greater home rule for Ontario cities. The control of charitable expenditures of the city, and certain problems of school administration were also studied.

In 1917-1918, the Bureau made a study of the privately-controlled welfare work of the city with particular reference to methods of co-operation in work and finance. This formed the basis of the pamphlet "Toronto Gives." In this year, also, administrative surveys were made of the Toronto General Hospital and St. John's Industrial School.

The feature of the work of 1918-1919 was a survey of living conditions in "the Ward" and other districts of Toronto. The pamphlet entitled, "What is 'the Ward' Going to do with Toronto?" embodies the findings of this survey.

Last year it cost the Bureau \$25,246 to carry on the work—a remarkably small sum when the results are considered, and we congratulate Dr. Brittain and his staff.

The Full Meaning of Town Planning

By CHARLES T. RUTHEN, F.R.I.B.A., M.S.A.

In an address given before the Society of Architects of Great Britain, Mr. Chas. T. Ruthen put the case of Town Planning very clearly, not only as it affects the Old Country, but as it affects Canada. The following extracts taken from the address are quoted from the Surveyor, our old and tried English contemporary.

Among the confusing maze of national and local problems, rendered the more difficult by the varied and complex needs and characteristics of particular districts, there stands out pre-eminently the need of some form of town and regional planning. The full meaning of town planning should be understood, if the principles governing this art are to be intelligently applied to regional planning as the preliminary to a grand scheme of national development.

The possibilities of town planning in a district and of regional planning in a country, it will be generally admitted by all students, are illimitable. The full significance and importance of the aims, the possibilities and far-reaching consequences and effects of a proper regional plan appear so great as to suggest the revolutionizing of modern ideas of national life.

All the evils associated with defective housing—and their name is legion—all the deadly results of the lack of light and air, the immense sums spent annually upon street widenings and other improvements, are the direct outcome of the old-fashioned methods of simply allowing towns "to grow. The direct results of the old-time systems are the existence within the heart of all great communities of great public institutions, monuments of the failure of modern enterprise.

Town planning means to the future citizens of a town or district, in the communal sense, all that the well planned and designed house means to the individual citizen—all the difference between the real home and mere shelter. A few private homes are built piecemeal. Most homes, large or small, are built on some pre-conceived plan. Not so, however, with towns and districts—they have been planned in the past, and unfortunately are being planned to-day, piecemeal fashion. No well-thought-out scheme has been or is being laid down in advance; but matters have been and are being just allowed to "muddle through," as it were.

Each owner lays out his particular estate as best suits himself, without the slightest regard to the necessities of adjoining areas, whether built upon or unbuilt upon—without the slightest regard of the claims of the district as a whole or, indeed, the town in which his particular estate is situate. In fact, no consideration is given to the necessities of the future, except, of course, insofar as such is likely to lead to additional profit to the owner in question. I do not desire to lay the blame of this state of affairs at the door of individual estate owners—it is the system which is and has been at fault, root and branch.

It is only too well known that wide streets are planned and constructed where narrow ones would suffice, and narrow roads unfortunately so often exist where wide ones are required. The requirements of a thickly populated community are to-day served—how badly is only too well known—by facilities in the shape of main arteries and other essential public services that were considered sufficient, and perhaps were quite satisfactory for the needs of the town or district in the early stages of its growth. The serious character of the housing problem to-day, in so far as unhealthy and overcrowded areas are concerned, and, in fact, in so far as is concerned the scarcity of dwellings, has its genesis in the extraordinary deficiencies of the town plan upon which the affected areas have been developed.

Nothing to be Gained in Overcrowding

It has yet to be realized by owners and others that there is absolutely nothing to be gained by overcrowding. The cramped condition of the industries of this country, and the congestion of the business centres of populated districts, and the serious problems resulting from these disabilities are all due to the narrow outlook in the early laying out of the land.

The rapid growth of certain areas during the last two centuries took place, as is now unfortunately too well known, in the absence of any proper consideration of the needs of great communities in the matter of health, attractiveness and convenience.

The overcrowding of the land has so long been considered a necessity that people are only too slowly realising that this

long-practised principle is in reality defective, uneconomical and in every way wrong. The cramped character of many arteries through thriving and thickly populated districts, the congestion of railway facilities at great industrial centres, added to the mutilation of the beauties of Nature, the pollution of rivers and streams, and the shutting out of views, are all the result of the ill-considered and haphazard manner in which districts have been allowed to develop.

The huddling together of the homes of the workers and the horrible, complicated jumbling of means of communication and transport in congested cities, together with all the other disabilities under which the present-day towns and districts suffer, are, all due to the fact that districts have simply been allowed "to expand" in a fashion uncontrolled and unfettered, and in the absence of any really comprehensive plan.

WHAT IS A COMMUNITY CENTRE ?

President Woodrow Wilson has defined the Community Centre as a place "to take common counsel upon common things."

This is an excellent definition, but somewhat contracted. Primarily, the Community Centre is an experiment in public ownership; something which tends to identify all classes with the town rather than against it; a place which teaches us to think in terms of common good.

Furthermore, this is a civic home where the door is always on the latch to every organization in the community which is non-sectarian and non-partisan. All other organizations pay, and properly so.

More than anything else, the war has inculcated this community spirit. As never before, the people of the towns and districts have been brought together, irrespective of class distinctions, for purposes of conference, patriotic work, and for financial co-operation.

And now that the war is over, it is the wish of many communities to pay tribute to our fallen heroes in the form of memorial halls which buildings shall be held in perpetuity in all that pertains to the happiness and well-being of the people.

Some of us think this is a better and more practical scheme than the erection of bronze or stone monuments that have no utility in themselves. A memorial building should, however, keep the commemorative aspect well to the fore by placing tablets therein, and by having a space for trophies and records. If the building is large, these might be kept in the auditorium with the colors of the Battalions.—Janey Canuck in Canadian Home Journal.

SELLING MUNICIPAL SERVICE

A man comes to me for instance, and asks: "What do you want for that vacant lot?" I say to him: "Five thousand dollars." He says, "What! Five thousand dollars? Great Heavens that is an awful price. Why, five years ago you only paid five hundred for it." I say: "That's a fact, but when I bought that lot, this street wasn't even graded: it was not sewered; it was not lighted; it was not policed. This was a miserable town to live in then. There were very few churches; there was no free delivery of mail, the poorest kind of stores; there wasn't a good theatre in the place; there was no fire department—Oh, Pshaw! Why, it was the meanest kind of a hole that a white man could live in, and I paid all that lot was then worth, five hundred dollars; but, now, see what has happened. Population has moved in. Not only are the streets graded and the town paved, sewered, lighted and policed, but we have here a splendid fire department, a sanitary department, the best of common schools, a high school, a good free library, free delivery of mail, best of stores you can find anywhere. And for that reason this little bare lot is worth five thousand dollars."

Now, what am I selling this man? Land? Not at all. I could sell him a piece just as pretty and larger in the bush for ten dollars. I am not selling him land; I am selling that man five thousand dollars' worth of good government, of social service; not service that I rendered, but that the community renders and pays for out of its taxes.—James R. Brown in the Detroit Open Forum.

WELFARE WORK AS A FACTOR IN THE LABOR PROBLEM.

(By A WORKS OFFICIAL.)



B. MICHAUD, K.C.

Deputy Minister of Roads of the Province of Quebec. Past President of the Canadian Good Roads Association.

NON-SUPPORTING FATHERS.

Following is the amended section of the Dominion Criminal Code dealing with fathers who fail to support their children:—

“Chapter 13, Sec. 242 A.—Everyone is guilty of offence and liable on summary conviction to a fine of \$500. or one year’s imprisonment or both who

(a) as a husband or head of family is under legal duty to provide necessities for wife or any child under 16 years of age, or

(b) as a parent or guardian is under a legal duty to provide necessities for any child under 16 years of age and who, if such wife or child is in destitute or necessitous circumstances, without lawful excuse neglects to provide such necessities.”

Men are too often permitted to shrk their responsibilities and leave the whole burden of support to the mother whose natural affection impels her to hardship and sacrifice rather than lose her children. The story is told of a man who did not support his family being arrested as a vagrant. In Court he was charged with “having no visible means of support.” Asked if he pleaded guilty or not guilty, he replied: “Not Guilty” and looking around to where his wife was sitting he called out: “Stand up Bridget and let the Court see you.” Several times when requested to prosecute these idle fathers, officials have replied “Not worth while” “He’s no good.” But it is worth while and a few such men sent to prison would lead to reformation in others. It certainly is a far more serious crime against Society for a man to starve and neglect his children than if he stole some trifling article, yet in the latter case the law is much more vigilant and severe. In one City a vigorous policy resulted in over \$40,000, being collected in one year from fathers who otherwise would have entirely escaped payment.—Exchange.

The administration of industrial organization today embraces more than the cost of production and selling prices, and despite the first-class equipment and good “organization it is very evident that “capacity production” will be an unknown quantity until the workman is considered as a producer in relation to his home and living conditions, as he is now considered in relation to industry. Whether or not a man shall do an honest day’s work is as much a matter of his home surroundings and the interest taken in him by his employer as far as these home surroundings are concerned, as it is a matter of his physical strength and skill. His attitude toward his work each morning is determined largely by his living conditions and the environment of his home. From what has been written by men who have made a special study of welfare work it is clearly proven that the company which is most successful with its labor is the one which differentiates between the mechanical and the human factor as far as its workmen are concerned.

“Welfare work,” or whatever name humanitarian endeavor may go under, should be of such a character as to influence the workman to a co-operative interest in his work, make him feel that his home is something more than a place to sleep in, give him something interesting to do in his leisure time that he will not lower his efficiency as a workman, and make him feel generally that he is a necessary member of the community.

No fixed rules can be formulated for the development of welfare work. They will have to be worked out on lines that will apply to each community or district. The work must be non-sectarian, institutional and of such visible importance as to command the respect of the community. Whatever the institution, its influence must not only reach the men, but the women and children, and therefore the home.

Nothing paternal, selfish nor mercenary should be attempted as failure will be the sure result. A broad common-sense view must be taken of the matter and all question of seactrianism eliminated. Officiousness should be shunned like the plague.

It may be fundamentally stated that it is quite impossible to work out any scheme of helpfulness on the part of the employer unless the employee himself sees the need of it and feels that he is really the author of the plan. No machine-made organization should be started with the idea of forcing it upon the

The ideas of betterment should come from the workmen themselves, and although this may be a slow process, and it may very often be necessary to go around the back way to plant these ideas, lasting results will be attained. Of course, all kinds of ideas will be suggested, some of them wholly impossible, but it will be for the person in charge of the work to aggregate the reasonable from the unreasonable ideas and place them before the management for their decision in the matter. Some of the sociological activities of the larger coal companies in the United States are as follows:—

Community houses have been erected by the companies; athletics of all kinds are encouraged; sewing and cooking classes for women are held at stated times in the Community Houses, and qualified instructors for these classes are paid by companies, kindergartens are started for the small children, community musical organizations are formed from among the different nationalities working in the mines; adult bands and boys’ bands being a part of the musical organization. Playgrounds are provided and especially fitted up for the encouragement of sports of all kinds and particular attention is paid to provide gymnasium apparatus for the use of the children. Red Cross clubs and classes in First Aid are instituted and the reports show the results have been most satisfactory.

Religion and politics have been left to the work-people themselves to do as much or as little with as they chose, all being assured that the right was theirs to have as much or as little of any particular brand as they had need for.

The recognition of the human factor in industry in whatever form is bound to become more important as labor conditions become more acute. This is especially true where a large number of foreigners are employed.—Iron & Steel.

Taxing of Land Values in Theory and in Practice

The Tax Reform League of Eastern Canada recently addressed an open letter to Canadians under the title of "The Solving of the Problem," which in effect is to urge the taxation of land values as the best means of raising sufficient revenue to meet our increasing National, Provincial and Municipal indebtedness. As we are asked to publish the letter we do so with pleasure, together with a pamphlet, which is not only a comparison between Toronto and Sydney (Australia) but how the system would, according to the League, work out in the former city.

At the same time we publish part of an address delivered before the Rotary Club by Mr. J. Hamilton Ferns (chairman Board of Assessors, Montreal) on the practice of Single or Land Tax. Because of his high standing as an economist and his large experience as an assessor, Mr. Ferns' address has been reprinted twice. Our object in publishing both sides of this important question is to enable our readers to better from their own conclusions.

The letter of the Tax Reform League is as follows:—
To Canadians:—

There are three problems before the Canadian people today upon the solution of which the future prosperity of the Country depends. They are:

- 1—The Housing Question,
- 2—The High Cost of Living,
- 3—The raising of revenue sufficient to provide for our debt and national expenditures.

All these questions are intimately related to our system of taxation.

In order clearly to establish this relationship let us consider some effects of our present system: 1st. Our Municipalities are forced by our system of assessment and taxation to penalize the building of every dwelling by heavy taxation. The value and consequently the price of a lot upon which to build is increased by every public expenditure for public service. By a vicious interpretation of our tax laws by the Assessors, the vacant lot is assessed at much less than the value demanded by the owner from a would be user, thus making it easy to keep it vacant until the owner can get his price. This increases the amount of capital necessary to build houses and restricts the supply. In addition to this it is the custom of assessors regardless of the law to assess land built on, at a higher rate than similar vacant land and this, with the high assessment on improvements is one of the chief factors in causing the present shortage of houses.

2nd. Greater production will greatly help to solve the problem of the High Cost of Living. Everyone is being called upon to "Produce-Produce-Produce" and yet every producer is handicapped by special taxation. When it is remembered that a tax upon any labor product is virtually an additional cost of production which with a profit on the tax enters into the selling price, it is easily seen, that one of the quickest ways to decrease the cost of living is to repeal all taxes upon things made by industry.

3rd. Our public debt is over \$2,000,000,000 and the interest required, together with pensions and other Government expenditure necessitates, a revenue of about \$350,000,000 a year. How is this to be raised without increasing the already intolerable burden of taxation to which the people are now subjected? To increase the tariff would be to increase these burdens and it is very doubtful if this would not reduce rather than increase our revenue. As already shown any increased taxation on things produced by labor will add to their price and increase the cost of living, thus making a sufficiently difficult situation impossible.

The solution of the three-fold problem lies in the taxing of land values and the utilization of such of our natural resources as are not yet alienated. Land is the only thing which can be taxed without increasing its selling price. For to tax land is to make it harder to keep unused, and the higher the tax the lower will be the selling price and in this way the high taxation now necessary, if applied to land can be made a benefit instead of a burden.

Land, the gift of the Almighty for the use of all his children upon which all must live and from which the subsistence of all is drawn, has been largely monopolized and those who use it productively are heavily taxed, while those who neither use it themselves nor permit others to do so, are allowed to escape with a lower tax and in many cases are actually exempt entirely.

Everything but "Land Values" was taxed to carry on the War, the one thing which owes its existence to Government and population, a product, not of individual enterprise but of the whole community, the one thing which ought to have been taxed contributed nothing. The present aggravated situation is a result of the War. It is eminently fitting, therefore, that what should have been taxed but was not, should now be levied upon.

Tax land values only and exempt houses from taxation; then land will become cheap, houses plentiful, and rents will fall. Take taxes off all food, clothing, etc., stop putting obstacles in the way of trade and commerce such, as tariffs, licenses and wrong taxation, and much more quickly than by any other means the cost of living will come down. Take the tax off production and discourage the holding of land idle. Then there will be no need to urge men to "produce." Men are kept from production by unjust taxation which makes it more profitable to keep land idle than to use it, and which fines men in proportion as they do produce, or employ men to produce.

The Annual rental value of the land (which value is wholly a community produced value), together with our remaining natural resources are amply sufficient to provide for all the needs of Municipal, Provincial and Federal revenues, and this is the only way a sufficient revenue can be obtained justly, and without aggravating the present situation. The adoption of this method will solve the three questions of Housing, High cost of Living, and Adequate revenue, which are now pressing for settlement, and there is no other practical solution of these problems and upon their solution the future prosperity of Canada depends.

H. B. Cowan, Managing Director, Rural Publishing Co., Peterboro, Ont.

W. C. Good, Paris, Ont.

Frank Barber, Consulting Engineer, Toronto, Ont.

Alan C. Thompson, Manager, Marshall Ventilated Mattress, Co., Toronto.

D. B. Jacques, Jacques, Davy Co., Toronto.

Julian Sale, Julian Sale Leather Goods Co., Toronto.

Thomas Southworth, Managing Director, Deloro Smelting and Refining Co., Toronto.

Walter Barr, President, Goldsmiths' Stock Co., of Canada, Toronto.

A TALE OF TWO CITIES.

The pamphlet issued by the Tax Reform League is as follows:—

The taxpayres of Toronto who pay nearly three per cent in taxes should compare their position with that of the citizens of Sydney, New South Wales, the most populous state in Australia. In that city there is no tax on the products of industry or on business. The man who puts land to its worst use is taxed as much as the man who puts it to its best use. There is no penalty for improving.

Toronto taxpayers pay nearly three per cent taxes on the assessed value of their houses, shops, factories, and offices, and also on their business.

Sydney taxpayers pay no taxes on houses, shops, factories, workshops, offices or business.

A Toronto manufacturer puts up a factory at a cost of \$50,000 and pays a tax of \$1,500 on his improvement, besides a tax of \$750 on his business.

A Sydney manufacturer puts up a factory at the same price, and pays not one cent on the improvement or on his business.

A Toronto merchant rents a shop costing \$10,000 and pays a yearly tax of \$300, besides his business tax, which varies according to the business.

A Sydney merchant pays not one cent tax on his building or on his business.

A Toronto resident erects a house costing \$2,500 on a lot costing \$1,000. On the house he pays a tax of \$75.00 and \$30.000 on the land.

A Sydney resident pays no tax on his house, and only about \$20.00 on his land.

All municipal expenses are met in Sydney by a tax rate of two per cent, whether the land is kept vacant or used for a factory, a store, a home, and office or a workshop.

TAXATION OF LAND VALUES.—(Continued)

For more than sixty years the Toronto method of taxation existed in Sydney. Then a partial application of reduction of taxes on improvements was tried with such success that on April 13th, 1916, the City Council, with only two opposing, abolished all taxes on improvements.

As the City of Sydney grows, instead of allowing the speculators to appropriate the increased value of the land and thus impoverish industry, the value of the land will be taken for the public benefit. No one will be taxed for exercising beneficent, honest industry and no one will be allowed to appropriate wealth he has not produced. The taxation will be imposed on the bare value of the land, and each will then pay, not according to the benefit he confers, but according to the benefit he receives.

In Toronto the total assessment amounts to \$620,000,000, made up of \$300,000,000 on the land and \$320,000,000 on buildings, income and business. The assessment of the land is notoriously low. It should be approximately \$600,000,000, but let us assume that it is only \$500,000,000, instead of the Assessor's figures \$300,000,000.

Single Tax or Taxing of Land Values In Practice

By MR. J. HAMILTON FERNS.

Chairman of Board of Assessors for the City of Montreal.

The theory of Henry George is that single tax on land values should replace all other taxes and provide all the revenue necessary to meet the requirements of Local, Provincial and Federal governments. Such a tax, according to his theory, would abolish land speculation, encourage unlimited building, lower rents, increase wages, give permanent employment to all, and forever abolish poverty, with all its evil results. This tax was not to fall on all land, but only on land values. Notice the distinction. If a shiftless, improvident farmer had no return from his farm above a fair return on his labor and capital, he would not have any tax to pay. His neighbor, however, whose farm, as a result of his thrift, energy, industry and progressiveness, would yield a revenue in excess of a mere revenue on labor and capital, would have to pay a tax on his land value. As the community must have a stated revenue to meet the cost incurred in municipal services, the result would be that the hard-working, progressive farmer would not only be paying his own share of the municipal expenses, but would have to assume a portion of the share of his shiftless neighbor.

So much briefly for the theory, and now let us turn and see what has been accomplished by the single tax in practice.

Tried in Western Canada.

For some years the single taxer referred us to Western Canada and a few places in the United States as shining examples of the prosperity resulting from the application of the single tax in those places. At present they try to draw our attention away from the conditions now existing in Western Canada and refer us to Australia and New Zealand. Time will not permit me to go into the facts in connection with these two countries further than to say that the unimproved land tax in Australia and New Zealand is only one part of their system of taxation. In New Zealand only 43 boroughs out of 113 have adopted the unimproved land tax, which is far from being generally satisfactory. In Australia the Town Clerk of Brisbane City said, "that he did not consider it would be desirable to revert to annual rental values as a basis for valuation," while on the other hand the Town Clerk to the Borough of Brisbane stated, "that he considered the old mode of rating on improved values to be fairer than the new, and that he did not think rate-payers held any sentimental objections to the rating of improvements." Australia is now widening her base of taxation to meet increasing expenditures so that the single taxer can find no consolation in viewing the taxation system there.

Reference is often made by single taxers to the success of their system in Houston, Texas.

From an Address delivered May 27, 1919.

If the assessment were placed on the value of the land alone, \$500,000,000 as it should be, the rate would be approximately 36 mills on the dollar. On a lot valued at \$600, and a building valued at \$2,400, at 28½ mills the tax on the \$3,000 would be \$85.50. But if on the land alone, valued at its proper amount, \$1,000 instead of \$600, as at present, and at a rate of 36 mills, the tax would be \$36.00 instead of \$85.50, a reduction of \$49.50 less than one half.

Increased taxes and increased assessment on the land alone would so far discourage speculation and force the land into the market, that there would be a very substantial reduction of the price of the land. At the same time there being no taxes on buildings, there would be a stimulus to increase the number of houses and thus reduce rents. This would increase the demand for labour, thus increasing wages. At the same time it would compel a number of parasitic speculators to become active producers. All these influences mean greater prosperity,—less for the parasites and more for the producers.

With this same system applied to our Federal Taxation, it would so benefit industry and stop monopoly that there is no reason why every man should not have a home of his own without a mortgage.

A Failure in Texas.

I have a letter from an official of the City of Houston, dated February 18, 1919, in which he says, "the Single Tax System is not in operation in the City of Houston, and never has been. However, the late Mr. Pastoriza, Tax and Land Commissioner during the years 1912, 1913 and 1914, inaugurated a system commonly known as the "Houston Plan of Taxation," under which Houston assessed all land for taxation at seventy-five per cent of its value, and improvements at about twenty-five per cent. This was abolished in 1915 as being unconstitutional."

In the State of Oregon, in 1916, a single tax proposition was submitted to the vote of the people. This proposition as described by a local single tax advocate in a freely quoted paragraph, "has as its intent, to confiscate all land titles, leaving owners and mortgagees nothing but improvements and preferred rights to become tenants of the state." The resulting vote was 43,800 for, and 184,900 against, nearly five to one; the electorate decisively showing that they were not to be caught by any such socialistic theories, and were opposed to the confiscation of land in any form.

Defeated in California.

In the State of California in 1912, 1914 and 1916, the electorate voted on a single tax referendum with a majority against it, in 1912, of 74,638, in 1914, of 108,106, and in 1916, of 16,201. The amendment voted on was "that State, County, Municipal and District taxes shall be raised by taxation of land values exclusive of improvements, and no tax shall be imposed on any labor, product, business or person."

This proposition was described by the San Francisco Chronicle as "shockingly wicked and absurd," and when it was so overwhelmingly rejected in 1916, the Chronicle in an editorial said: "While California probably outranks even Kansas as a cranky and uncertain State, the overwhelming vote by which the single tax humbug is snowed under proves that the mass of the people, at any rate, are not utterly clean gone daft. There is somewhere a boundary line beyond which reason holds sway and the single tax humbug is far outside of."

A Wreck in Vancouver.

Coming nearer home we find that the missionary work done by single taxers in Western Canada bore fruit, when, in 1909, a disciple of Henry George was elected Mayor of Vancouver, practically on his promise that he would carry into effect the principles enunciated in Henry George's "Progress and Poverty." Subsequent to his election the

(Continued page 118.)

Why Municipal Unions Should Have a Centralizing Bureau and Clearing House of Information

CHAS. A. MULLEN.*

(Continued from March issue.)

34. **City's money so who cares:** The leading member of the engineering firm referred to last month, and whose name professional courtesy prevent me from mentioning, at the time this work was being done in accordance with wrong practice, because to insure correct practice, they would either have had to call in specialists and pay them out of their own very liberal fee or not attempt the work, said to me: "We never take a chance. If we are building a wall, we figure the usual factor of safety required by good engineering practice, and then add at least twenty per cent. Our work is a monument to us, and our reputation is the very highest."

35. **Firm's monuments at public cost:** Yes. Building monuments to the reputation of their firm by the unjustified expenditure of public money, which expenditure also increased their percentage fee. The cities are, today, almost helpless before such engineering malpractice; in fact, on the part of unscrupulous engineers, it is an excellent way to acquire a very fine appearing though falsified reputation which will bring more business. The point in this instance is that this firm was willing to take all sorts of chances with their reputation to save themselves a few extra dollars, but was perfectly willing to buy the best reputation at any cost whatever with city money. One good engineer on the bureau staff, keeping in touch with the field, would soon detect and expose such malpractices as these.

36. **Cities repeating others' mistakes:** Many cities are today repeating the mistakes made by other cities, and thereby learning through their own costly experience what they might much more cheaply know from the dearly bought experience of other municipalities. I have in mind one city in particular which is now going ahead with a certain type of paving work which was tried out and abandoned in other places many years ago. It thinks it has discovered something new. What we need is a clearing house for knowledge and experience, where a city may inquire about what has been done elsewhere and what were the results. The Union of Quebec Municipalities promises to furnish such a clearing house for this province, and I believe the results will be most gratifying. A step still further would be advisable; and it may be practical at some future date to have a staff of visiting engineering specialists go around and see what the cities are doing in the way of following wrong practices without even suspecting it themselves.

37. **Cities not alone in such errors:** Because I have mentioned some of the ills to which municipalities fall victim, do not think that I believe they fall any oftener than private business enterprises. There is a well known case in Canada of private capital building a very expensive brick making plant alongside a bed of fine brick clay, and then discovering that the nearest available supply of sand for brick making was so far away as to make the plant an industrial impossibility. The Board of Directors who were responsible for this installation were certainly as culpable as the City Council who had the local City Engineer put in a quarter million dollar waterworks only to find out, after its completion, that he had overlooked most of the water. In fact, I believe that directors of private enterprises are more prone to this form of false economy, for the desire for private profits frequently produces a type of ingrowing economy that clouds the mind to a consideration of the facts making for real economy.

38. **Some try to do the impossible:** Another case in mind is a "coal saving" device that has been "sold" quite extensively to some of our most conservative and "conomical" business men. Some of them actually gave to the promoters one-quarter of the coal they could manage to make it appear they were saving. One of the large railway companies was approached by these people; but, as we are their consulting engineers and chemists, they instructed us to run a test on the device. We did as ordered; though it was a waste of time, for we knew in advance that the only way this appliance could do what was claimed for it would be by upsetting the commonest laws of physics. Still, do you know I feel confident that the old gentleman who was promoting this device actually believed that the machine did what they claimed for it and what it did seem to the layman to be doing. One city might be caught with such a proposition, because it

could not afford to make the necessary tests, just as the individual business man was caught; but a Union of Municipalities could handle such an investigation for many cities, just as the railroad did for its many different boiler plants.

39. **Fine talkers not good workers:** Has it ever occurred to you how bitter must be the soul of the city employee, be he engineer or layman, who sees men put in place over him whose chief asset is their ability to talk. With the present lack of organization between the cities,—which lack, this Union is intended to correct,—the word-artist often does wonderfully well. He goes to one city, is accepted at his face value, experience proves that valuation incorrect, and he is fired; but too often he merely goes to the next city and repeats the performance. When there is a closer union between the cities, these artists will be put in occupations where they belong, or will deport themselves to greener fields than that covered by a well organized municipal union. Not only do they impose upon cities at present, but frequently they have the support of certain malign interests in such cities who think they can use such men, who usually have an india rubber conscience occupying the space where there should be a desire for honest work, to further their own ends.

40. **Exchange of expert operators:** Another service that may be facilitated by the Union is the exchange of expert operators between the different cities. This fall, the City of Charlottetown, Prince Edward Island, which had installed a municipal asphalt plant, needed some expert laborers for the operations. We appealed to Mr. Doucet, the Director of Public Works, and to Mr. Blanchard, his engineer of roads, of the city of Montreal, whom you have just heard, and they were glad to go out of their way to accommodate small city in a sister province. Montreal City men went to Charlottetown, and did their work so well that Charlottetown now knows what kind of a public works department Montreal has. What was arranged through out firm in this case would be done much more frequently between the cities who are members of the same union.

41. **A Bureau of Information:** All of the foregoing shows very clearly the need of the bureau or clearing house for information which it is proposed to establish in connection with this Union. Not only can the experience of one Quebec City be made available, in fact, be reported to all the other Quebec cities; but, if the organization falls into very active hands, much valuable information can be secured from the outside municipalities and supplied to the proper official in each of the Quebec municipalities. Such a bureau need not wait until it is requested for information which some city finds it needs; it can go out into the highways and byways and seek out information which will be of benefit to its member cities but of which they do not happen to have been heard.

42. **Much standardization possible:** While we do not all want to be alike, economy and efficiency certainly demand that we do be alike in most things where there is no good reason, practical or artistic, for being different. Some advantage will accrue from a sort of interchangeability of parts, even to municipalities; and I think much can be done by this Union towards a same amount of standardization. If three cities are using different models of a given machine which each is building or buying, why should not the representatives of these three cities get together, decide, if they can, which machine is the best, or possibly design a new one which will be a composite of the three and superior to all, and adopt that as a standard until something new develops. The street railways of North America have standardized the rails they use, for instance; and its standardization like this which I have in mind. Such standardization might also be made to operate in favor of Canadian manufacturers, whenever possible without appreciable loss to the cities.

43. **Uniform charters and by-laws:** It has always seemed to me that benefits would accrue to all municipalities if charters and by-laws were made more uniform. I do not think that one charter and one set of by-laws would fit all Quebec cities, but I do think that we could get along with a lesser variety than we have. A committee of the Union of Municipalities could make a very careful study of the entire field, and report back to the member cities; after which, future amendments to old charters, applica-

* Director of Paving, Milton Hersey Co., Ltd., Montreal.

WHY MUNICIPAL UNIONS.—(Continued)

tions for new charters, and revisions of by-laws would be very likely to follow along the lines recommended. Such committees, it would seem, should be standing committees. It might be better to say "moving" committees; for things do not stand still these days, and there is always something new to be considered.

44. Best Commission-Manager form: Just now, the Commission-Manager Form of Government with Proportional Representation has the centre of the municipal stage. My study of the subject finds me very much in favour of this type of machinery for city government; but I would very much like to know what a committee appointed by the Union of Quebec Municipalities, from among their own members, would say about it. After careful study, this committee would either recommend this type of commission-manager charter for Quebec Municipalities, would offer some improvement upon or amendment thereof, stating reasons therefor, or would reject it as not so satisfactory for Quebec as the present type of charters. At least, we would get action upon such a matter; and it would not be left for a few public-spirited men to spend their lives going from one city to another recommending this change.

45. Who will most oppose Union: There are, of course, a certain number of persons and interests in every community who prefer things-as-they-are. Some of these folk are just too lazy to move in a new direction; others are securing special privileges under the present order and fear they may lose them during the change. There are a certain number of business firms selling to cities, a certain number of contractors doing business with cities, who do not want any bureau of information which may tell their customer cities how badly they are being overreached. The job holders who do not want any new fangled ideas which will mean more work may also be relied upon to speak against any such innovation as a Municipal Union which means business; but I am confident that most municipal employees will respond to the call for more efficient organization with alacrity.

46. We will heartily co-operate. As far as the firm of which I am a member is concerned, I can promise you our most hearty co-operation. We believe the formation of this Union can produce nothing but good for us, for we think it will mean a greater appreciation on the part of the member municipalities of the value of the kind of work we do. Moreover, if the day ever comes when the Union thinks it necessary to municipalize us, or any part of us, and a workable plan is forthcoming, there will be no opposition on my part. I believe in municipal ownership up to the hilt; a municipality-owned municipal league and all that may logically grow out of it. The trend of events is all in that direction; it is merely a matter of how far ahead or behind in the procession we of Quebec may be content to be. The travel is all one way.

47. The scope of Union's work: As I have come to view it during the last few days, since Editor Wright first started me actively thinking along this line, the scope of the work of the Municipal Union is very extensive. We have spoken of one Annual Convention. May I suggest that we should have the annual general conventions; and, between those, conventions of Mayors, Public Safety, Public Works and Public Health Officials, City Engineers, City Clerks, and other heads of departments of City Government, who will have much detail to discuss with each other that would be a useless burden to the annual congress. Through such conventions, I think, a very logical form of organization, from the bottom up, could be developed, which would have some resemblance to that Industrial Democracy about which we have heard so much of late.

48. Organize from bottom up: I want to emphasize this point that the organization should be from the bottom up. The one greatest fault with our present system of democratic government seems to be that,—in some way which few of us except the professional self-seeking politicians seem to understand,—the power really comes from the top down. For that reason, I think we are nearly always getting about the poorest type of government for which the people will stand, not the best which they can be induced to adopt. Unless representation is so arranged that it is a true reflection of the needs and desires of the people as a whole, the government is certain to respond to other and special interests. That it does, as a general rule, so respond today, all of us know full well.

ARREARS OF TAXES.

At the recent session of the Saskatchewan Legislature, a number of amendments to the existing law was passed, three of which are of particular importance.

It is now provided that after a municipality has acquired title to land, sale may take place by public tender instead of by publication as in the existing law.

The following "note" has been added to section 27 of the existing law: "The tax purchaser or his assigns must apply for title within the expiration of two years from the day of the sale otherwise he or they will forfeit all claim to the land as well as to the money paid on account of the purchase price or of subsequent taxes."

Provision is now also made that in case the return of lands not redeemed required by the registrar is not received by him within nine months from the expiration of the period of two years from day of sale, a tax purchase may require the municipality to redeem the land. Further the registrar may, at any time after the expiration of the period of nine months and before the expiration of three years from the day of sale, accept an application for title if it is accompanied by a certificate from the treasurer of the municipality that the land has not been redeemed.

We know now that the city has a heart as well as a body, that it is spiritual entity as well as a physical organism. We have a long way to go until we reach the ideal city. It lies far ahead, but it is a goal worth striving for—the city of our dreams, a great centre of throbbing life, of light and joy, of health and happiness, a city where social justice and the common good are ever the highest objects of human aspiration and hope.—D. F. Garland.

The Manchester, England, city council is planning to obtain powers from Parliament to authorize the acquisition of land and buildings adjacent to the town hall, for the reception of additional municipal buildings and a new reference library. The estimated cost is approximately \$7,500,000.

SEATTLE'S STREET RAILWAY

Seattle, Washington, is the largest city in the United States owning and operating its entire street railway system. The system was purchased about a year ago for \$15,000,000, with bonds issued under the provisions of the state law as a lien against the earnings of the property, not against the general credit of the city.

The South River Chamber of Commerce, N.Y., is undertaking a plan to advertise that municipality, mainly through the use of the road guide signs. The larger signs will be illuminated.

49. New Industrial Democracy: Another point which I think is worth stressing is that the Union should be organized along the lines of the new industrial democracy of which we hear so much these days. The running of cities is an industry, just as is the running of railroads, or steel plants, or mines, or farms. It is gradually becoming a better organized industry; and the more efficient the organization the more comfortably will we live in our cities. The plan I have suggested for having separate conventions of the heads of the various departments of City Government, and having these heads form or appoint from amongst their number a Board of Directors of the Union of Quebec Municipalities which has to do with their work, is, I think, in line with the march of progress towards both industrial democracy and more efficient City Government.

50. Have tried to plow up ground: When this Union gets down to doing business, I believe that sound progressive movements will be initiated which will make some of our self-satisfied municipal neighbors take notice. Quebec, to me, has always seemed a place of unknown strength; and the formation of this Union, along the somewhat radical lines it has taken, but strengthens my expectations of unusually progressive work which I believe will be done in this province by its governing bodies within the next few years.

SINGLE TAX IN PRACTICE.—(Continued)

tax was taken off all improvements, and Vancouver prospering, as all other cities on this continent were prospering at the time, the boast was made that her prosperity was due to her system of taxation. The supposed triumph of the single tax was such that the son of Henry George was taken to Vancouver by some enthusiastic single taxers to see the glorious results arising from the putting into practice of the theories of his father. While he was then entertained most royally I do not think the same reception would be accorded today.

Following Vancouver the exemption of improvements became practically the law of British Columbia, Alberta and Saskatchewan. When land values were soaring, fortunes being made daily in land speculations, and general prosperity reigning throughout the West, the single tax journals and supporters were boasting far and wide of the success of the theories of Henry George in Western Canada.

In April 1914, a body of citizens was appointed by Mayor Mitchell and the Board of Estimates and Apportionment of the City of New York to study the systems of taxation in the cities of the United States and abroad, so as to see if any improvements could "be suggested as calculated to effect an improvement in the ways and means of creating a revenue for payment of the cost of the City Government."

Does Not Check Speculation.

This Committee, which was composed of some of the ablest taxation experts of that city, had as chairman of the Executive Committee, Prof. Seligman, one of the most eminent political economists of the present age. One of the first things this Committee did was to appoint Prof. Robt. Haig, Instructor in Economics in Columbia University, with the responsible duty of making a thorough study and exhaustive report on the so-called single tax in any American cities where the plan had been tried, but particularly in Western Canada, where it was stated that the single tax system was the cause of unparalleled prosperity and satisfaction. Prof. Haig spent about three months personally visiting the cities of our Canadian West. In this time he not only studied the conditions through municipal officials, but interviewed all classes from the members of the legislatures down to the working man, and in his valuable report of nearly three hundred pages he impartially records the replies to his inquiries, and the opinions expressed for and against the exemption of improvements, and gives valuable statistics to show the conditions of things as he then found them. His conclusions were, "the system of taxation does not check or prevent speculation in land, the absence of a tax on buildings is not in itself an insurance that building activity will continue indefinitely, as witness the slump in all Western cities, except Winnipeg, in 1913 and 1914." And, "it has been customary to think of Western Canada as a region where single tax measures have been uniformly successful. Such is not the case."

Hard Times the True Test.

While prosperity was general throughout Western Canada, few if any of the municipalities gave much thought to their system of taxation, so long as there was sufficient revenue to meet civic requirements, but when that prosperity began to wane in 1912 taxation became a burning question. As it was found that depreciation of land values was imperilling the solvency of many municipalities, and would probably cause some of them to fall down on their bond indebtedness, many schemes were tried to bolster up the tottering land tax system, the chief of which was over-valuation. Proprietors had practically no redress against over-assessment. Section 371 of the Town Act of Saskatchewan says, "that in case the value of which of any specified land has been assessed appears to be more or less than its true value, the amount of assessment shall nevertheless not be varied if the value which it is assessed at bears a fair and just proportion of the value which the land in the immediate vicinity of the land in question are assessed." In other words: even if lands were assessed at two or three times their value such assessment must

stand if all neighboring land was assessed alike. Comment on such an iniquitous invitation to over-assessment to bolster up a system of single land tax is unnecessary.

The system of single land tax having passed through a period of prosperity has now passed through a time of depression, and, as was predicted by all economists of any standing, what seemed a success during prosperity has proved a lamentable failure in time of adversity. The real estate men, "by whose propaganda the tax was taken off improvements, and who boosted sales on the benefit of exemption from taxation of improvements, are now the most bitter in opposition to the single land tax, as they are caught with large blocks of non-revenue producing land, for which they paid big prices, but which they cannot sell at any price, and upon which they have to pay heavy taxes. They are now in the forefront of those who would reimpose taxes on improvements."

Vancouver Dilemma.

Land values declining in Vancouver in 1912, the aldermen of that city found themselves in a financial dilemma. It would never do for those in authority to admit the failure of a system which had been their boast and pride, so they increased the tax rate until in 1917 it was 24 mills, this rate, of course, bearing heaviest on the small proprietor. In 1918 the Council was faced with the alternative of an increase of 3½ mills or abandonment of the unimproved land tax. It was abandoned, and one of the newspapers of that city said in its next issue: "In point of fact the Vancouver City Council is out to broaden the basis of taxation, and get as far from the single tax as it possibly can."

This change of policy on the part of Vancouver has since been followed by practically all the municipalities in the West, some voluntarily, some otherwise.

Early last year South Vancouver defaulted in meeting its obligations, and the Provincial Government appointed an administrator to manage its affairs. The Edmonton Bulletin, in referring to the matter, said that among recommendations made by him to the taxpayers asking them to help him to pull the municipality out of the fire, was one which might be of interest to the citizens of Edmonton, where the system of taxing land only, was tried to a finish and found insufficient. The administrator said: "After careful consideration of the financial situation, I find it absolutely necessary to depart from the straight tax on land, drastic though it be."

Disastrous in Saskatoon.

C. J. Yorath, City Commissioner of Saskatoon, made a special report in 1917 upon Assessments and Taxation to the mayor and aldermen of that city. It was a scathing indictment of the policy of exempting improvements from taxation, and he stated "that it had proven to be the most difficult method of raising revenue, was largely responsible for enormous arrears of taxes, did not prevent speculation in land, but in fact stimulated speculation, as through the supposed advantage of inducing the owner to develop his property and unhealthy prosperity was created."

A single taxer writing to the Gazette in the latter part of 1917, said that "Edmonton had also adopted an honest and wise tax system, and it is highly improbable that the residents will be fooled by the speculators into any change whereby resident proprietors will carry the burden of speculators and non-residents, and that its utilities, municipality operated, had proved a success."

Tried and Abandoned.

A speaker in Montreal in 1916, referring to Edmonton said, "that wherever the site value system had been tested it has been attended by beneficial results; it has never been discarded where once applied, and as the matter becomes better understood the advocates of the system increase in vast numbers." What are the facts? In a letter from a city official of Edmonton, March, 1918, he says: "No changes in our system of assessment have been introduced during the past two years. Very radical changes are, however, contemplated for this year. Three of our utilities have returned substantial surpluses during the past two years, but the street railway has had a deficit which more than wiped out the surplus from the other

SINGLE TAX IN PRACTICE (Continued)

utilities." The municipality operated utilities are: Electric Light and Power, Telephone, Water Works and Street Railway, the deficit in 1916 being \$20,827 and in 1917, \$25,540. Since that letter was received the so-called single tax system has been abandoned and Edmonton now taxes everything in sight. It was only a short time ago that a single taxer in addressing one of the associations of this city said that, "the people in Edmonton, Vancouver and Saskatoon were well satisfied with the result of their land tax system, despite the criticism appearing in some newspapers." That they were not satisfied is shown by their return to saner methods of taxation and the abandonment of the single land tax.

Inflated Values Required.

As an evidence of the inflations of land values so as to obtain sufficient revenue on a low tax rate, Edmonton is a most conspicuous example. In 1914, with a population of 72,500 the assessed land value of that city was \$209,000,000. Montreal's total assessed land value in the same year was \$537,000,000. Had Montreal's land value been assessed at the same ratio to population as Edmonton's, the assessed value would have been \$1,874,000,000, or \$1,023,000,000 more than the total assessed value of Montreal's land and buildings. In other words the assessed land value per capita was, in 1914, Montreal, \$825, and Edmonton, \$2,880, or over three to one. These figures show how the single taxers of the West were bolstering their theories by fictitious values and a low tax rate.

Houses Without Tenants.

Throughout the whole of the West the history of the single land tax has been the same. It did not prevent or even check land speculation. On the contrary the bait of exemption of improvements stimulated speculation. There was, in some places, a temporary increase in building, which was prejudicial rather than otherwise to the welfare of the community. Assessment Commissioner Painter, of Vancouver, reported early in 1914, "that less than half the houses which are ordinarily rented now have tenants." The Credit Foncier office building in that city was then vacant except for the top and ground floors, and Prof. Haig reported: "There seems to be no doubt that Vancouver is over-built."

As a benefit to the working man it has utterly failed. The City Treasurer of Victoria, B. C., says: "With total exemption of all buildings from taxation, I think the working man is getting the worst end of the stick." This is the consensus of opinion of all who have carefully and impartially studied the conditions in the West.

Failed at Every Point.

To sum up: the single tax theory, when put into practice, has failed to abolish or in any way check land speculation; it has not lowered rents; it has not been instrumental in giving permanent employment to all willing to work; it has not increased wages; it has not lowered the cost of living; nor has it abolished poverty. Like many other plausible theories, "it has been weighed in the balances and found wanting."

PUTTING KNOWLEDGE TO WORK

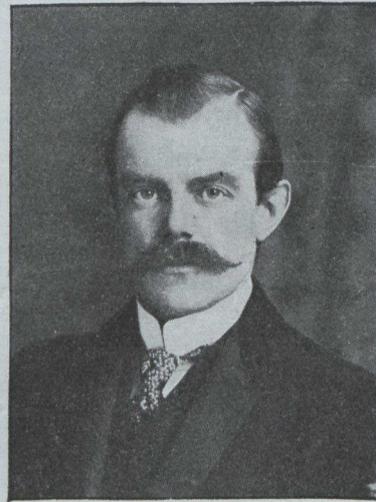
By JOHN A. LAPP

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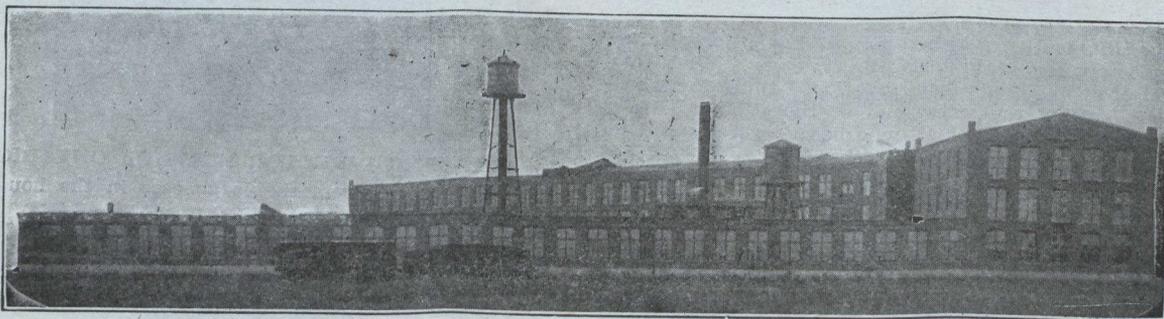
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A. H. Williams

Town Clerk.

HISTORY OF THE LOCAL GOVERNMENT BOARD OF SASKATCHEWAN.

Although the Local Government Board of Saskatchewan is not, strictly speaking a department of the government, it is so generally regarded as such by the public, and works in such close co-operation with different departments, that it will not be out of order to give a sketch of its history in these columns.

In the year 1905 to 1913, owing to the rapid growth in the population of the province, caused by immigration and the exploiting of the provincial resources, there was a consequent necessity for the extension of public utilities. This unprecedented increase in population and the increased business done resulted in a very optimistic outlook on the part of local authorities, and the general trend was to provide facilities far beyond their immediate needs. To carry on these works it was necessary to provide funds by the issue of debentures, repayable at various times in the future, and money being plentiful for investment, there was no difficulty in obtaining funds for all kinds of municipal improvements, with the result that often sufficient forethought was not given as to whether the then existing conditions would continue to such an extent as to warrant the expenditure.

Previous to 1914 there had been a general supervision over these borrowings by the provincial government, but it was felt that some central body should be created which would deal with all borrowings by local authorities, and whose duty it would be to acquaint itself with their immediate needs and probable future necessities, and, while not hampering their work to prevent as far as possible undue mortgaging of the future, thus keeping them within bounds.

Accordingly an act to provide for the creation of a local government board was passed at the 1913 session of the Legislature, and the Lieutenant Governor appointed A. J. McPherson, C.E., chairman, with S. P. Grosch, B.A., and J. R. Bunn, as commissioners of the Local Government Board. Only one change has since taken place in the composition of the board, when in January, 1919, Mr. (now Major) McPherson resigned, Mr. Grosch became chairman, and J. N. Bayne (who resigned from his position as Deputy Minister of Municipal Affairs) was appointed acting commissioner. The board gathered available information on the work and actions of similar boards, and decided to deal on its merits with each application by local authorities to borrow money by way of debenture, and that no application should be granted until the board was in possession of all necessary information as to requirements, estimated cost, etc.

During the first year's of the board's operations several applications were made for permission to borrow amounts which in the board's opinion would have entailed too great an expenditure for the benefits to be derived from the works, and would have been beyond the means of the ratepayers, but on this being shown the local authorities were nearly always able to revise their estimates and provide the necessary facilities with provision for addition at a much decreased cost. The board has endeavoured in all cases to be fair and just, but although its decisions cannot be expected to have given satisfaction in every case, even those local authorities who were inclined to demur when their proposed debentures were not authorized, in most instances have ultimately acknowledged that the board's action was taken with a view to their best interests.

In the financial panic following the outbreak of the war, there was uncertainty as to whether certain bond dealers would be able to fulfill their commitments to buy debentures, and several repudiations of contracts did occur, but most of them were able to again take up their contracts at a later date. The board made careful inquiries into these conditions, and as a measure of protection to local authorities, and in order to keep control of the situation, decided not to authorize debentures of any kind until evidence was submitted that a sale was being made at a price satisfactory to the board.

It is pleasing to note that, in the whole experience of the board, although delays have occasionally occurred in the payment of debenture coupons there has never yet been a case of permanent repudiation, so that investors who put their money into this class of security need not have any fear as to its being a first-class security.

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VANCOUVER.**HISTORY OF THE LOCAL GOVERNMENT
BOARD OF SASKATCHEWAN.**

Continued.

In the year 1914 the difficult matter of dealing with superfluous subdivisions was undertaken by the Local Government Board, and the Act respecting Subdivisions was passed. It was found on inquiry that owing to the rapid increase of population (which had grown 500 per cent in the nine years from the inauguration of Saskatchewan to 1914), owing also to the great expansion of business and the flow of capital, real property in the vicinity of urban centres, had increased enormously in value. But in anticipation of this prosperity being continued, the prices had been inflated far beyond what was warranted by actual conditions, being based more or less on prospective growth. In 1914, however, money suddenly became scarce, business expansion ceased, and the flow of immigration was checked, with the result that these lots were left a drug on the market. It was found that there was a total of approximately 277,000 acres of these subdivided lands, of which 214,000 were inside corporation limits, and by far the greater part of these lands were not, and for many years probably would not be needed for building purposes. The Act respecting Subdivisions gave the board power to initiate proceedings to cancel plans of survey of subdivisions, but it was seldom necessary to use this power, as the owners themselves made application for the cancellation; and although many difficulties arose where scattered lots had been sold in many subdivisions, the board succeeded in getting several of these plans removed and the land returned to the agricultural class where it belonged.

The Local Government Board Act has been twice amended and was consolidated at the last session. The changes made in almost every case have merely to do with methods of procedure which were designed to facilitate the business of the board. Two exceptions to this, however, may be mentioned. An amendment was made at the session of 1916 by which when default has been made in retiring debentures of debenture coupons, when due, the board was given power to intervene and adjust matters between the defaulting municipal corporation or school board and the disappointed bond holders. The effect is to constitute the board a mediator between the parties concerned, so as to assist both in reaching an equitable adjustment. This power has many times been exercised, and four formal inquiries have been made in this connection. The other noteworthy change was the addition of a new clause retaining the conditions under which, in connection with the board's orders, an appeal is allowed to a judge of the supreme court.

A new Sale of Shares Act was passed in 1916. The main difference between the new and the old legislation is that whereas under the old Act the power is given after examination, to control the sale of shares of unregistered foreign companies only, the new Act gives the board authority over the sale of all shares or bonds, except those of the Dominion of Canada and of its provinces, of foreign countries, and of all varieties of municipal, school or local improvement districts in Canada.

In addition to the work outlined above, in its judicial capacity the Board has on many occasions settled appeals against the assessment of subdivisions.

The services which the board is rendering may be summarised as follows:

1. It supervises the debenture borrowings of all municipalities, school districts and rural telephone companies.
2. It administers The Act respecting Subdivisions.
3. It administers the Sale of Shares Act.
4. It protects both the bond buyer and the local authority.
5. It gives its assistance in adjusting the affairs of local authorities which for various reasons have become involved.
6. It hears and determines appeals from the decisions of courts of revision of assessments of all cities, such towns as are designated by the Minister of Municipal Affairs, and subdivisions in rural municipalities.—Deputy Minister for Municipal Affairs, Saskatchewan.

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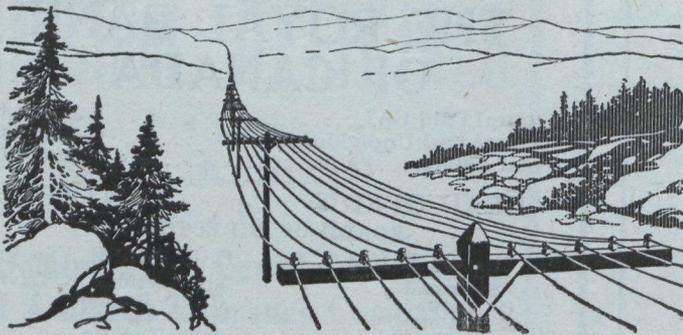
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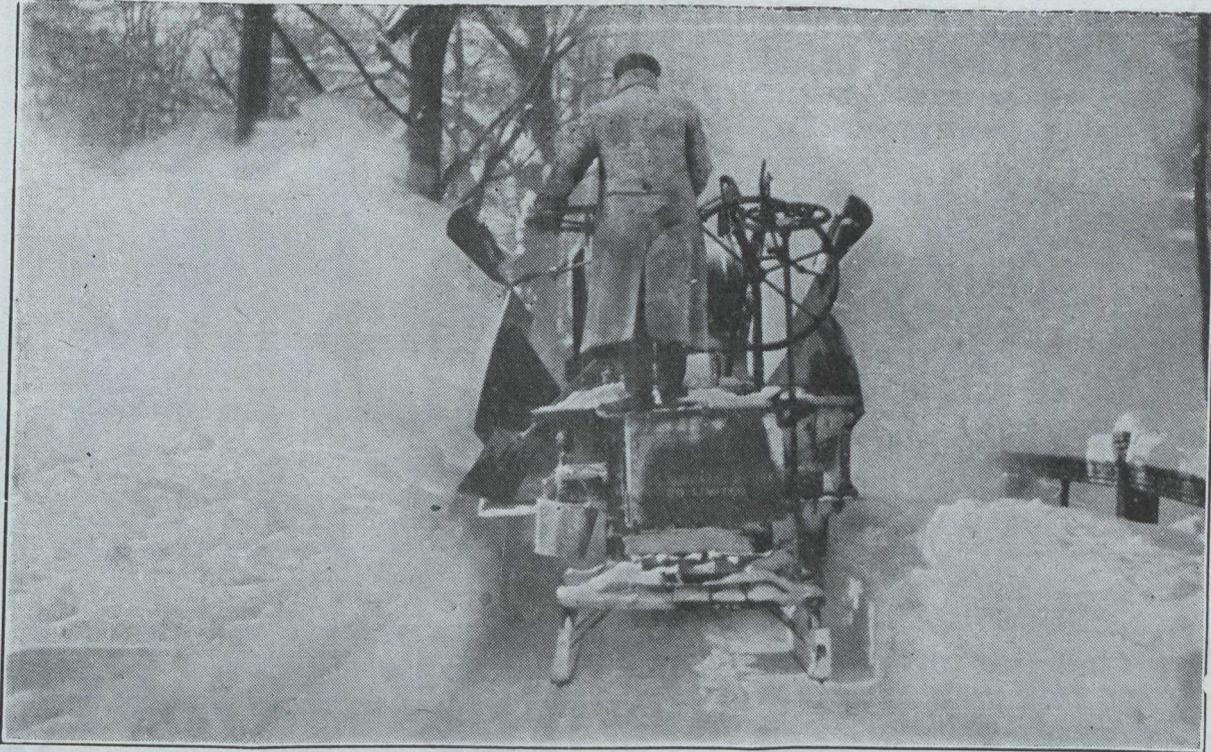
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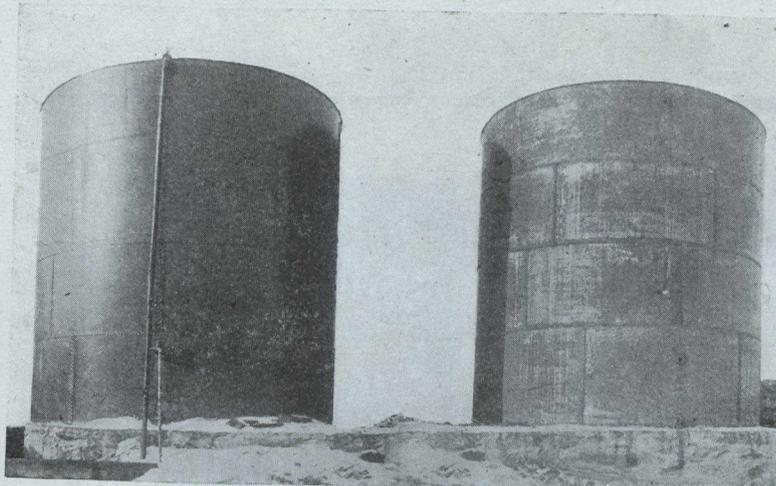
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