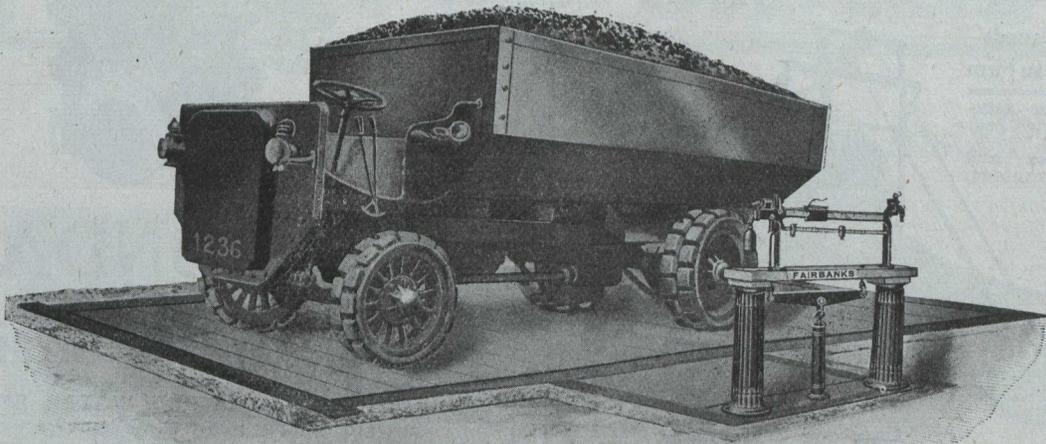


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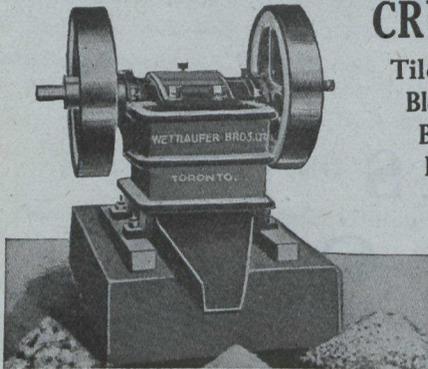
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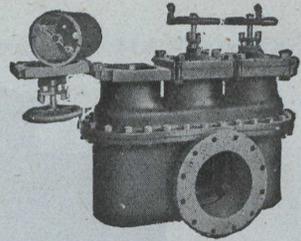
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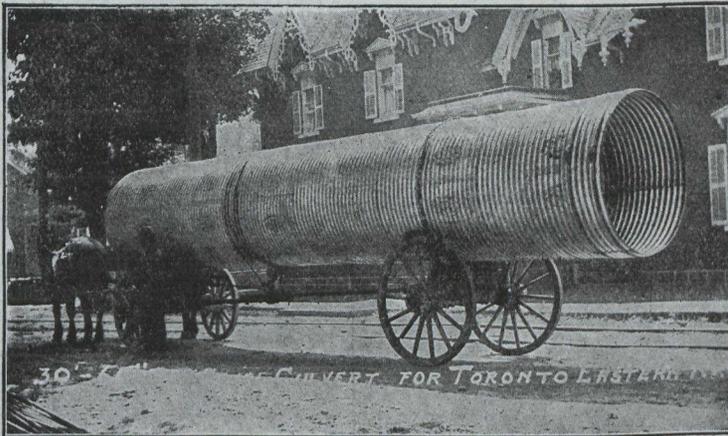
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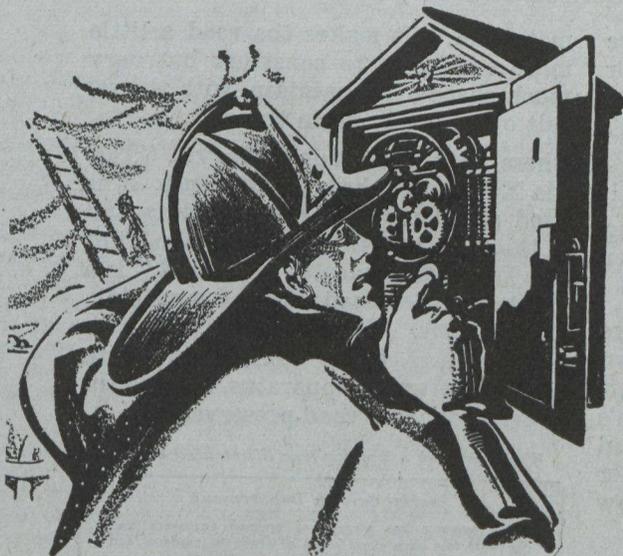
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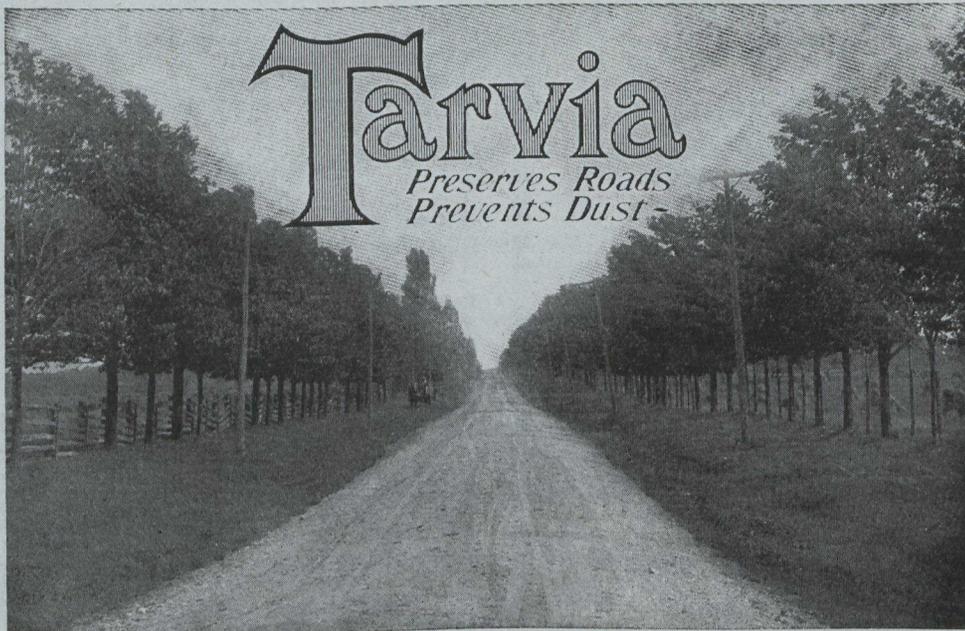
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The War and Social Work

As an indication of the spirit of the leaders in the social and civic development of the United States towards the war and the responsibility of each community, the report, just published, of the National Conference of Social Work is worthy the study of every municipal man in Canada. The report is really a series of addresses and discussions by men and women especially qualified to know the subjects under discussion. The questions taken up cover social problems of the war; the family and the community, health, food economics, illegitimacy as affected by the war, state programs for child welfare, public charities, mental hygiene, rural communities, etc.

The following extracts taken from prefaces of a few of the main divisions of the proceedings of the National Conference, give an idea of the wide range of the proceedings:

Social Problems of the War.

The requirements of mobilization and of preparation for the grim consequences of war have suddenly altered the usual proceedings of the National Conference. To this new focus are bending the lines of interest and discussion which it has taken decades to establish. This booklet, an extract from the complete transactions at Pittsburgh, reflects characteristically the attitudes of representatives of humanitarian agencies two months after the entry of the United States into the war.

An outline of the program is shown on the next page. The single question presented was: Under the accepted status of war, what adjustments affecting social work are desirable or necessary? These discussions were notable for the information they afforded about relief problems of the war, for the gauge they gave of effects of war on the usual social agencies, and for their disclosure of unprotected flanks in social organization due especially to the great industrial re-alignment.

The Family and the Community.

The country is rushing into forms of organization that are novel and inspiring. Society must be sectioned differently when the objective is military power. What institutions will or should survive from our previous social order? Will the family go the way of ancient fortresses?

This year's discussions, at the National Conference of Social Work, were devoted in large measure to strengthening the barriers about family life. This is true especially of the division on the Family and the Community. Care for the families of soldiers, a subject on which the chief contribution was made from Canadian experience, would be picked by many as the problem of greatest present importance. However, the committee chose to discuss first the requirements and possibilities of volunteer social service. Organized social work has its own National Army to amass and train. At the general session of the division, indeed, scarcely any reference was made to the war directly. Yet what more useful technical preparation could be made for the present emergency than to establish and improve the standards of social case treatment? In similar way does the discussion of mothers' pensions relate itself to the type of social legislation of the future which we may well anticipate.

Health.

More quickly than any other social movement, perhaps, the work of conserving the public health has adjusted itself to the requirements of the war. The place and importance of the physician and the nurse are understood at once, not only by the specialist, but by the general public as well. Armies must be kept in prime condition, and the dread effects of battle must be mitigated, even to ultimate readjustment of the handicapped to the life of peace.

The greatest gain, however, has come through the recognition of public health as being a national necessity. That this fact is quite as important in times of peace is recognized in the title of the leading paper of this handbook. Hence the idea uppermost in the sessions of the division of Health are of the nature of "stimulating reactions" for our permanent good. Nursing, economy of diet and infant mortality present war-time problems, to be sure. But these subjects are of magnified significance as peace issues, also, along with others treated in the present series: The relations of health and social welfare, the co-ordina-

tion of health activities, and the opportunity which the health movement affords for constructive journalism.

Rural Social Problems.

For the first time in its forty-four years' history, the National Conference has given comprehensive treatment to the social problems and agencies of the country. The discussions herewith presented may appear to be somewhat general, as though the situation had been surveyed with glasses from a watch-tower—located perhaps in the city. But the description is concrete and in the language of practical social work. It harmonizes with the conceptions of both sociologist and reformer.

The participants in this series of meetings seemed to feel that they were turning over virgin soil. Too long have both field and implements been ready. The attack upon rural social problems have been sharpened and given direction by the great new necessity of the present war.

OTTAWA COUNCIL CALLS FOR MUNICIPAL CO-OPERATION WITH FOOD CONTROLLER.

The following resolution was adopted by the City Council of Ottawa, on January 21, on a motion by Alderman Findlay, seconded by Alderman Ford:

"That this Council hereby places itself on record as recognizing the necessity for active co-operation by the people with the Food Controller for Canada in the direction of producing, conserving and maintaining reasonable prices for all food commodities.

"Considering the present need among the Allied Armies in the field and the Allied Nations in Europe for food such as Canada can supply, this Council views with favour restrictions in the use of wheat flour and of cured hams and bacon with the object of releasing for shipment overseas considerable quantities of these important food necessities.

"And that a copy of this resolution be forwarded to the Municipal Councils of all cities in Canada with a request that they consider it favourably and co-operate with this Council."

CITY PEOPLE MUST HELP.

"Grow Your Own Vegetables" is Slogan for Urban Dwellers.

The Saskatchewan Department of Agriculture has sent a circular letter to officials of all urban municipalities in the Province, urging backyard and vacant lot cultivation, poultry keeping, etc., this year, in order that the farmers may be able to devote a larger proportion of foods for export. The letter calls attention to the vital importance of increased production. It continues: "To the farmers is committed the task of raising food for export, and their efforts should not be now hampered by our dependence upon them for things we ourselves can provide. Vacant lot gardens, home grown poultry and the humble pig sty will do war service."

The Department states that a man in the city, town or village who can assist in farm work should be on the farm but those whose occupations prevents participation in farm work can render a service of national importance by utilizing sufficient spare time to produce a maximum quantity of garden produce. The circular suggests that this is a matter of serious consideration for officials of all urban municipalities especially and that everything that it is possible for them to do to encourage this work should be done.

"There should be in every city, town and village an association which stands for food production," the circular continues, "and it should receive the assistance and support in a practical way of all municipal representatives. This movement is, in Saskatchewan as well as in Great Britain and elsewhere, of national importance. Indeed in Great Britain the producer of an acre or more of vegetables is exempt from military service while so engaged. Gardeners should devote their facilities to the production of vegetables capable of being canned or stored in their natural condition rather than to the production of flowers, however worthy the latter may be under normal conditions."

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WHY REFORMS FAIL.

Once again municipal reformers have a chance to consider why a conventionally clean administration has failed to receive popular approval. It is a phenomenon which puzzled in the days of Tweed and is no less perplexing today. It is easy to draw an indictment against gang rule, and to show its inefficiency, wastefulness, extravagance and worst features. Good citizens agree that such things should not be tolerated. With this feeling the reformers offer a clean, efficient, and honest administration. Entrusted with power, they deliver what they have promised. Then, instead of showing appreciation, the ungrateful people oust them and restore the old disreputable gang; and the disgusted reformers feel they must attribute the result to the voter's ignorance. But may not the true reason be ignorance on the part of the high-brow reformer? May it not be economic ignorance and consequent inability to see that political bosses and their gangs are the products of social injustice? The power of a gang rests on two supports: One is the legalized predatory interests in need of tools in office to help them gain and keep special privileges. The other is the proletariat with votes to give in return for jobs and for charity that asks no disagreeable questions. Privilege held by one class creates the poverty of the other. Those who wish good government to be permanent should recognize that fact and make the fight on privilege their own. If there is nothing wrong with conditions that breed millionaires and tramps, then we might as well accept with resignation the kind of government that these conditions breed. If these conditions are wrong, reformers should not ignore them. So long as they fight none but superficial evils, so long as they absolve government of responsibility for poverty and destitution, so long must they fail to hold popular confidence for more than a brief period. This may be deplorable, but facts cannot be deplored away. Reformers must face them squarely and act accordingly.—The Public.

TRUE CANADIANS.

Dr. J. M. Harper, of Quebec, is devoting his time to the task of promoting goodwill between French and English-speaking Canadians. It is to the common interests of all Canadians that the two races live together in harmony, developing their common heritage for the general welfare. That is a task demanding of every Canadian a broad tolerance toward the views and opinions of his fellow-Canadians, a realization that there must be equality of service in all the responsibilities of citizenship, and a genuine effort to make the welfare of Canada the first, the paramount consideration. Racial differences should not divide the people if the aim of each is a greater Canada. The *bonne entente* which is so desirable can be realized only by English-speaking and French-speaking Canadians realizing that they are first and always Canadians, blended by the ties of citizenship into a common brotherhood and bound by those ties to work together in harmony for the common welfare. Differences of opinion, differences of race, will not cause friction so long as a study of the causes make it possible to see those differences as natural developments of different viewpoints of the necessary steps in Canadian development. Only through the development of ideas which threaten, or seem to threaten, the national existence can there come a real cleavage, and it is the duty, the first duty, of representative Canadians of both races to see that ideas which may be so regarded, are not permitted to take root and grow. If there is a racial question in Canada, now or hereafter, it will owe its continued existence to the failure of representative Canadians to do their duty in full measure. Of that there can be no doubt. Dr. Harper sees this clearly, and is making the most of his opportunities in a way that should commend itself to his fellow-Canadians, both English and French.

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HYDRO-ELECTRIC DELEGATION.

During the last week in February a delegation headed by Sir Adam Beck, and composed of representatives from the Ontario Hydro-Electric Association and quite a number of municipalities waited upon Sir Robert Borden and some of his colleagues to urge upon the Federal Government to take control of the Grand Trunk Railway along the lines suggested in the Drayton-Acworth report and the electrification of radial lines. In his reply the Premier did not give much hope that the Government would do anything in the matter; "too many difficulties in the way," being the crux of his argument. Another phase of the situation was introduced by Mayor Church, of Toronto, when he suggested that the revision of the Revised Railway Act be taken up again next session so as to allow the putting through of clauses giving the municipalities control of their streets.

Even this demand met with a poor reception for immediately afterwards the delegation met at the Chateau Laurier and passed the following resolution:

"That, in view of the unsatisfactory reply of the Prime Minister to the deputation presenting the resolutions passed at the meeting held recently in Toronto, a general meeting of both associations, comprising all municipalities and public service organizations in Ontario, be held in the city of Toronto, to discuss the railway situation and the clauses of the Revised Railway Act, and to prepare for a campaign to secure our rights."

As the subject affects practically the whole of municipal Canada we hope to have a definite statement to lay before our readers next week.

DAYLIGHT SAVING.

With the calendar telling us that spring is near comes the more persistent cry of the workers for an extra hour of daylight. At the Montreal Convention of the U. C. M. the question was discussed, pro and con. A number of the municipalities in the West had tried the experiment of putting the clock on one hour with not altogether satisfactory results, largely because the system was not general. But to-day the workers in all the industrial centres are demanding more daylight and we fail to see how the Government can refuse legislation to that end, particularly in view of the fact that it is urging on the people to practice conservation and production. The extra hour of daylight certainly conserves the light and heat bills—by lessening them—and in these days of vacant lot and back yard cultivation that hour would mean a great increase in cultivation, because it would determine many more men to take up a lot, or even lots, than what will do this coming season, minus the extra hour. The reason is not far to seek. An evening worth while, because longer, can be put in cultivating the garden, and this multiplied by the potentially of close on 750,000 industrial workers makes the lesson very obvious. The same reasons apply to the farm; in fact to anything where one hour of God's sunshine counts for something. But to be successful Daylight Saving must be national—Dominion wide—and this can only be done by Federal Legislation.

In both Great Britain and France Daylight Saving legislation has been enacted with excellent results, and now there is a strong movement on foot in the United States to secure the same privilege, so that Canada has good examples to copy.

Our Returned Soldiers

We have been following with keen interest the articles and editorials that have appeared in the first three issues of our contemporary "The Veteran," and the best criticism that we can offer is that the editors know their work and are right on their job. We had come to look upon the Great War Veterans' Association, whose organ the Veteran is, as a bulky unwieldy machine, with no cohesion amongst its members and no co-operation among its units, the principal occupation of some of the officers seemingly being the securing of temporary jobs for the members and then impressing them with the gratitude they ought to feel for the chance to earn a livelihood. And all this after the men sacrificing their previous occupations to go to the shambles of Flanders. But after reading the Veteran we have greater hope that the returned soldiers will demand a better return from the country and from those who have profited from their sacrifice. At first there was great enthusiasm throughout the country. "Nothing is too good for the soldiers when they return," was the cry, but that enthusiasm is fast dying down and as has been well said, "A man seen in khaki six months after peace is declared will be locked up as a nuisance." This is the history of past wars and though this is the greatest of them all, affecting every nation under the sun, testing the very principles of civilization and christianity, and calling for greater sacrifice of human life, the results to the participants will be the same—ingratitude and forgetfulness on the part of the nation—unless the men band themselves together in bodies sufficiently strong to demand their rights. In a previous issue we made the statement that out of the thousands of soldiers who have already returned broken in body, we did not know of any where the income was equal to what it was before joining the ranks. It is true the earning capacity of these men has suffered because of their patriotism, but that should be made up in every case by the nation. Sacrifice for national ideals is magnificent in itself but that sacrifice should not be increased unnecessarily by the nation benefited. And Canada will be benefited—she will have found her national soul. Let our authorities see that she does not sear that new found soul by ungratefulness.

* * *

We have hinted that two of the weaknesses of the Great War Veterans' Association were lack of cohesion among the members and lack of responsibility on the part of local administrations. We will give a case to illustrate our point. Some time back, on the solicitation of the land committee of one of the branches of the Association, we determined to see what we could do to secure from the Provincial Government of Quebec a sufficiently large tract of land to form a farming community of soldiers. After many discussions with the said committee, every member a returned soldier, it was decided to draft a

memorial to the Premier on the subject. The memorial was prepared, accepted by the local branch, and a delegation of six English speaking and six French speaking soldiers appointed to present it. The Premier (Sir Lomer Gouin) in receiving the delegation assured the members that he would do all in his power to help the scheme as embodied in the memorial. Shortly afterwards the Association received an invitation from the Provincial Government to send a delegation to examine a tract of land it thought suitable for the purposes of the said scheme. A delegation was appointed, who visited the region and reported favorably. But so far as the Association was concerned the scheme was dropped—not pushed. Not so the Government for that tract of 10 square miles of good land, surveyed and divided into 100 acre lots, has been set aside for any returned soldiers who wish to locate on the land, though not on anything like the conditions suggested in the memorial. The point we wish to make is that the local Association lost a splendid opportunity to form a farming community of returned soldiers because its officers had not vision enough to see further than securing temporary jobs for the members. Unless the Great War Veterans' Association stands for something better than this the lot of the returned soldier, so far as his official organization is concerned, is not too hopeful. It is to be hoped that the "Veteran," with its excellent articles will change the viewpoint of the members to realize that unless they help themselves, they will get very little from the country—when the war is over. The weakest will then surely go to the wall.

ANNIVERSARY OF CHILDREN'S PROTECTION ACT.

Many friends of the "Kiddies" will meet next month to celebrate the twenty-fifth anniversary of the Ontario Children's Protection Act. This splendid measure has been the continuous basis upon which society after society has been built in every city and town in the Province, all with the one object of helping the authorities put the act into force. At the celebration a memorial will be presented to Sir John Gibson, the father of the measure, and a purse given to Mr. J. J. Kelso, to whose energy more than anyone else's, the measure has been so effective in Ontario. Mr. Kelso has gone further and in his great love for the children has travelled the Dominion from end to end, preaching the gospel of child protection and founding Children's Aid Societies. It would be an act of grace on the part of every lover of children to help swell that fund to substantial proportions, for J. J. Kelso in his eagerness for the great cause he has so much at heart, has refused many opportunities to materially enrich himself through other work, and Canada has benefited.

The Food Question of Great Britain and Canada

"Difficulties still persist in attending the shoppers in pursuit of provisions. This week there has again been a scarcity of meat, both fresh and cured. For bacon there has been a great demand, but it slackened off towards the end of the week, when the new rationing programme came into force, by which breakfast bacon was forbidden and meat supplies reduced and forbidden on two days a week. It will be a new experience for many people to have meatless meals twice a week, but they will doubtless welcome the relief it will afford from seeking supplies. The butchers' shops have, nevertheless, been haunted by crowds of people, day by day, but they did not get much reward for their continued vigilance. The grocers and provision merchants have also been in straits, and they have this week, followed the example of the butter shops and announced the articles which had run out of stock. Thus one provision firm notified its patrons that it had "No bacon, butter, cheese, lard, or margarine." The multilpe butter shops have found business so hard that following the usual weekly half holiday they closed altogether on Thursday. This will be the usual condition of things presently, as crowds and queues will be at an end. We learn that the city and surrounding authorities have agreed upon a rationing scheme for the district, which is now being formulated at the local Food Control offices. When it is completed and has received the approval of the Ministry of Food, the cards will be issued to the citizens and their neighbors, and all will fare alike. It is proposed to ration butter, margarine, tea, bacon and ham, and we feel sure many citizens will be only too glad to welcome the scheme."

The above extract, taken from an English weekly is strongly illustrative of what the citizens of Great Britain are up against to secure the family food supply. The same paper, too, shows the fine spirit of the people in accepting without a murmur the regulations of the authorities made necessary by war conditions. The lesson to us in Canada is obvious—**conserve our food, so that our fellow citizens over the seas may have more to eat.** Up to present moment very little has been conserved, in spite of all the talk and the food pledges and the regulations. This is not the fault of the Food Board and its lieutenants, who have done their best—and a good best too—to bring home to the people their duty in the matter. It seems to us that the reason why there is so much apathy on the part of the general public towards food conservation as it affects the individual, is that the appeals are too general in tone. The different departments of the Food Controllers' office send out their appeals as touching Canadians generally, and they cannot do otherwise, but the local committees simply pass on the same appeals to their respective communities without any attempt to adapt them to local conditions. We recently took occasion to discuss the question of food conservation with a number of individuals, and while each one recognized the necessity of Can-

ada saving all the food possible to send across the sea, not one saw his own responsibility in the matter. And yet these were all intelligent men who had subscribed at different times to war funds, and who would have resented very sharply any suggestion that they were lax in their patriotism. In other words the individual has not been really touched.

As the war lengthens out the individual responsibility of Canadians in saving food for those who are depending on this country for supplies increases. Each community has its special responsibility to substitute for certain foods wanted overseas other foods equally nutritious, but perhaps not so palatable, yet men, women and children in every community are eating daily some necessity of our men at the front. The difficulty is they don't seem to notice it, and herein lies the opportunity of the local food committee.

It will be noticed that in the above extract reference is made to a rationing scheme being formulated at the local Food Control offices. These local food offices are situated in the town hall and the administration practically a committee, though not necessarily, of the members of the local council. In this way the local authorities of the Old Country are doing yeoman service for the great cause and we cannot understand why the Federal authorities have not sought the co-operation of the local councils for the same purpose. But these is still time for such co-operation and no doubt if appealed to the local councils will rise to the occasion. It is up to the Federal authorities to make the appeal.

THE NEW MUNICIPAL DEPT. AT QUEBEC.

The Quebec Legislature at its last session passed a bill to establish a municipal department for the province, under a responsible minister who will be known as the Minister of Municipal Affairs. The Act creating the department is the strongest of its kind in Canada and in the hands of a good minister civic government in the province ought soon to be on a much better plane than what it is to-day. The new minister of the department has already been appointed in the person of the Hon. Walter Mitchell, who introduced the bill on behalf of the Government. As Provincial Treasurer Mr. Mitchell has been signally successful—having during his treasurer-ship secured the confidence of the citizens—so that he starts on his new duties with every prospect of success. In our January issue we pointed out some of the difficulties of administrating municipal Quebec—the many separate charters, etc.—and much educational work will have to be done before the local councils realize that a closer check on their administration is in the interests of the community and the province generally.

The Yellow Peril

The citizens of British Columbia are protesting against the proposal to allow, on a large scale, the importation of Chinese labor under indenture. They take the stand that there is already a yellow peril in their midst without making it worse by augmentation. Strong protests are also being made by organized labor for the particular reason that with the lower standards of living the Oriental works for long hours at a wage the white man could not start to compete with. The British Columbians have a special right to protest against the importation in their fine province of Chinese or Japanese alien labor for even under the best conditions they are undesirable as citizens, and when it is considered that under the duty of a \$500 head tax against Chinese immigrants, supposed to be prohibitive because of the large amount, but what in reality has become an excuse for working a system of trade in human beings obnoxious to all sense of decency, their protest is more than justified. The usual procedure is for an agency to advance the \$500 head tax, the emigrant in time becoming the slave for a long period of the agency that either uses the man for its own purposes or lets him out at a profit on every hour he works. Long before the tax is repaid with compound interest and profits that Chinese immigrant has acquired the worst traits of western civilization because of his environments and is taught to look upon the better characteristics of the white race as something to be exploited for his own ends.

Such a system of demoralized immigration is bound to have a bad affect on the morals of any immigrant, whatever his race, but on the Chinese immigrant with no moral code of his own and absolutely ignorant, even of his own country the results are disastrous to himself, and when many of him, positively dangerous to the country inflicted with him. British Columbia suffers most because of numbers, but throughout Canada the Chinaman is known, usually in the laundry, and if an investigation was made it would be startling to our sense of decency to find the number of white women living in prostitution in these same laundries—often one woman co-habiting in turn with each of the inmates of a laundry. And this in Christian Canada.

From the report of a private investigation made some time back we find that the conditions under which the Japanese laborers, engaged at the salmon fisheries in British Columbia, live are anything but conducive to health and clean living. What chance then have white workers against such people whose very squalor and filth have been brought about by the nature of their work—the cleaning of the fish—and the miserably poor pay. The Jap at home—in Japan—is of a cleanly nature and it is only by exploitation by white parasites that he has degenerated.

The native of India is by nature and temperament very different to either the Jap or Chinaman. The East Indians in Canada—about 2,000—are Sikhs, who will not be exploited knowingly, and no doubt the agitation against them a few years back was instigated by those who have exploited too well the other Orient races. In their native India these people have, since the mutiny, set a splendid example to the other races in loyalty to the Empire. They are cleanly and industrious in spite of assertions to the contrary, and they cannot understand why they have been discriminated against in a part of the Empire which harbors other colored races. Of one thing we are certain, whatever yellow peril there is or may be in Canada the East Indian will never be part of it.

The difficulty is this: Canada is not a white man's country in the sense that Australia is—where no colored immigration is allowed—and our system of immigration is not conducive to the best form of Canadian citizenship; the principal objective of the alien immigrants being to make money rather than to found homes and become responsible citizens. This in particular applies to the immigrant from the Orient. The consequence is that we have a slum life, which in comparison to that of other countries is out of all proportion to our population. In other words it is the foreign element that has built up our slums. For this state of affairs the local councils are largely to blame for not enforcing more strictly their own by-laws regarding over-crowding and hygiene, and this moral cancer is not confined to our urban centres by any means, for slum life is to be found in our rural communities.

CANADIAN WATER POWER.

(Commission on Conservation Estimate, 1917.)

Province.	Total Possible Developed	
	H.P.	H.P.
Ontario	5,800,000	760,000
Quebec	6,000,000	640,000
Nova Scotia	100,000	26,000
New Brunswick	300,000	15,000
Prince Edward Island	3,000	500
Manitoba	76,000
askatchewan	10
Alberta	3,500,000	33,000
Northwest Territories	Nil
British Columbia	3,000,000	250,000
Yukon	100,000	12,700
Total for Canada	18,803,000	1,813,210

PRESIDENT OF UNITED STATES AND GOOD ROADS.

My interest in good roads is not merely an interest in the pleasure of riding in automobiles, it is not merely an interest in the very much more important matter of affording the farmers of this country and the residents in villages the means of ready access to such neighboring markets as they need for economic benefit but it is also the interest in weaving as complicated and elaborate a net of neighborhood and state and national opinions together as it is possible to weave.

I believe that the development of great systems of roads is, psychologically speaking as well as physically speaking, a task of statesmanship. I believe that it is the proper study of the statesman to bind communities together and open their intercourse so that it will flow with absolute freedom and facility.—Woodrow Wilson.

CANADIAN BOND DEALERS' ASSOCIATION.

The founders of the Canadian Bond Dealers' Association are to be congratulated on the success of their efforts. Started from small beginnings, it is to-day a nation-wide organization wielding an influence that cannot help but be of benefit to the municipalities, particularly in regard to their local financing and in this the Association has the heartiest sympathy of this Journal. From the first the Bond Dealers' Association has done much educational propaganda through its members with excellent results, though we believe that even better results would have accrued had more publicity been given to the deliberations of its conferences. Be that as it may, the Association has given a new meaning to municipal bonds, not only to the councils touching their responsibility in every issue made, but to the small buyers who have been taught to see thrift and patriotism in public investment, whether national or local.

The Priority Board recently established by the Minister of Finance for the examination of all bond issues was one of a number of recommendations that have been made from time to time to the Federal and Provincial authorities, and in the drafting of the Municipal Act recently passed by the Quebec legislature the advice of the Association was sought, and given. The success of the Victory loan was largely attributable to the Association. Such are some of the activities of the Bond Dealers' Association, and now that its field of operations has been enlarged to cover every province its usefulness will be proportionately extended.

CANADIAN Ex-MAYOR AND V.C.

One of the recent recipients of the Victoria Cross was Lieut. James McCormick, D.S.O., who was at one time Mayor of Lloydminster (Sask.), Lieut. McCormick, who before joining the Expeditionary Forces was a rancher, is not the only Canadian municipal executive who has donned khaki by any means, though he is the first to win such signal honors.

TRACKLESS TROLLEY AT BRADFORD, ENGLAND.

Bradford, England, has been operating a municipal trackless trolley since June, 1911 and finds a number of advantages in such system as compared to regular trolley lines. The chief of these is the low capital expenditure, which is only about one-tenth of that required for a system with tracks. Thus it has been possible to supply service to many rural and suburban sections where laying a track would be out of the question. This service is regarded in Bradford as a pioneer, preceding the installment of the regular trolley route and serving as a feeder for such routes. These cars also are used as connecting links between the terminals of existing trolley lines. There are now in Bradford 9½ miles traversed by the trackless service and in 1916 there was a car mileage on such routes of 322,390. Eighteen cars were operated and the total operating cost, including interest and sinking fund charges, was 15.5 cents per car mile. The number of passengers carried was 3,402,985. The average fare per mile was 1.3 cents, fares being rated according to the distance traveled.

Each car seats 20 persons and is run by a motorman and conductor. The current is obtained, from overhead trolley wires and the vehicle runs upon the pavement on solid rubber motor truck tires. The cars are said to be less noisy and less odorous than the gasoline-driven motor busses. They cause considerable damage to the roads over which they run and these require regular attention and care, as a smooth pavement is necessary to successful operation.

An innovation is the operation of a truck which follows the line of the rails, taking current from the trolley wires, and is operated between scheduled time of the ordinary trolley service. This truck is fitted with accumulators which take their supply of current from the overhead wires, by use of which stored current the truck is enabled to leave the trolley route at any point for delivering goods.

—Scientific American.

FOOD APHORISMS.

The Bacon you Save may Save your Bacon.
The Garbage Pail is as deadly as the U-boat.
High Prices are better than a Hun Peace.

DOMINION GOOD ROADS CONVENTION.

The Dominion Good Roads Association will this year hold its annual meeting in Hamilton (Ont.), May 7, 8, 9, 10. It is now five years since this association was founded by a successful congress held in Montreal. The second meeting was held in Toronto, under the presidency of Mr. W. L. McLean, Deputy Minister of Highways for Ontario; the third in Montreal, under the presidency of Mr. A. Michaud, Deputy Minister for Roads, Quebec, and the fourth in Ottawa under the presidency of Mr. D. L. DuChaustel, City Engineer of Outremont. The coming conference will also be under his chairmanship. From the first the secretaryship has been held by Geo. MacNamee of Montreal, who has guided the association through the shoals of criticism, that all new organizations have to pass, in a way that has brought much credit to himself, and to the Dominion Good Roads Association. The association has a real future before it. Each conference means



Geo. MacNamee, Secretary Dominion Good Roads Association.

the laying of the foundations for the reconstruction period (the period that will immediately follow this war period) when new roads must be built, and old ones repaired, on a scale never attempted before in Canada. But the preparation must be made right now, and the only way to plan is by the engineers getting together and after listening to papers from experts on some particular phase of road building discussing its adaptation to their respective districts.

In the past the Dominion Association has been fortunate in its choice of papers and speakers, and though we have not yet seen the programme, we understand that it will be quite up to the standard of its predecessors.

FOUL AIR AND DISEASE.

"Free as the air we breathe" is not applicable to foul air. Like most other commodities the latter exacts a toll from everyone who uses it. Lowered vitality, with a consequent predisposition to such diseases as colds, pneumonia and tuberculosis, is the price that is paid for breathing impure air. It is probably true that a large percentage of the homes in countries possessing a climate similar to Canada's are, to a greater or less extent, breeding places for such diseases, especially during the winter months. This is the outstanding reason for the marked prevalence of such disease in Canada, diseases for which fresh air is the most potent remedy.

Tightly closed rooms constructed for the sole purpose of retaining heat, soon become filled with poisonous gases exhaled by the inmates. The remedy is, of course, better ventilation. It can only be a question of time when our governments will insist that scientific ventilating systems be installed in all new buildings. Public health and public opinion will demand it. In older buildings, where the only ventilation is obtained from windows, the air may be "flushed" by opening the windows at intervals for a few moments. This means a loss of some heat, but, if the windows are not left open too long, the saving in doctor's bills will more than offset the extra cost of fuel.—A. D.

Differences Between Municipal and Other Corporations

F. H. BELL, K.C. (City Solicitor of Halifax, N.S.)

As there is a tendency in the mind of the average citizen to think that there is no real difference between the administration of a municipality and a private business, we commend the reading of the following article from the pen of City Solicitor Bell of Halifax, who has had a long experience in city government.

In what I propose to say I do not make any pretense to novelty or originality. A great deal of it probably will strike many readers, especially those who have had much experience in managing municipal affairs, as commonplace and trivial. But all are not so experienced. New men are continually coming into the civic field, and one so constantly encounters expectations and hopes and criticisms and schemes for civic reform based evidently upon so inadequate an appreciation of the inherent differences between a civic corporation and other bodies possessing a corporate existence that it may serve a useful purpose to dwell upon a few of those differences which fundamentally affect all civic affairs, and differentiate them from those of other corporate bodies. Even to those who are familiar by practical experience with the working of the civic body what I have to say may serve the not wholly useless purpose of clarifying and putting into concrete form ideas that have been present in their minds, but with inadequate distinctness.

Of all courses of human error none is more prolific than the imperfect analogy. Because two things have certain leading features in common, or resemble one another in certain characteristics which catch the eye, we jump to the conclusion, first, that they are alike in other less conspicuous, though equally important characteristics, and second that because certain things, or ways of doing things, or results of doing things, obtain in the one case we ought to expect the same things or the same results when similar things or the same results when similar methods are applied in the other, and are astonished when our expectation fails and disaster results.

There could be no better illustration of this than the confusion of thought and speech we constantly encounter in respect to incorporated bodies of all sorts, whether we call them corporations or companies. All of these have certain, salient features in common. They are all artificial beings created by law — having neither a corporal body to be kicked nor a soul to be damned. All can hold property in the corporate name, and in that name bring and defend actions and transact other business. But with these primary characteristics the family likeness ends between many distinct groups or classes. In all other respects they are dissimilar. Yet we constantly meet evidence that the likeness is taken into account and not the unlikeness. We constantly encounter, for instance, criticism of the work of a municipality based upon a comparison with the way the business of an ordinary company is transacted, evidently made without the slightest idea that the likeness between the two is merely superficial, and the comparison therefore wholly unfair.

Any organized body having an artificial personality is only a group of persons associated together for some particular purpose. The character of the association and its purposes are not altered by incorporations, and to properly understand and criticize the work of any incorporation to see what kind of an association it was independently of incorporation. Varieties are infinite, but a few classes stand out prominently. There is the ordinary business company—the sole object of which is to make money for its members by doing some particular kind of business specified in the incorporating instrument. Then we have the common case of an incorporated club—whose members belong to it solely for the sake of some form of enjoyment, whether social or intellectual, or for the promotion of some form of sport. That enjoyment is the sole object of the association and the incorporation is the merest skeleton, just enough to enable the joint holding of property and to protect the persons managing the association from individual liabilities. Closely resembling these, and yet different, are the numerous cases of incorporated trustees of various sorts, such as charities organizations, cemetery companies, directors of libraries and museums. Other illustrations could easily be found, but these are enough for my point. They are all

corporate bodies, but yet outside of the one or two essential features (in respect to which it should be added controversies seldom arise); they are all radically different and in practice the differences are much more important than the resemblances. I propose to emphasize a few.

A Popular Analogy.

The analogy which naturally most frequently suggests itself is that of the ordinary trading company, with which we are all more or less familiar, and to point out some of the differences between such a body and civil corporation, and the practical results of those differences, will occupy as much time as can be given here. One constantly hears comparisons to the disadvantage of municipal management between the ease and simplicity of the way in which an ordinary company is managed, its financial elasticity, its freedom from routine, red tape and contention, the rapidity and absence of friction with which business is transacted, and the absence of all these good points in the case of the city or town, and the question is asked, and not unnaturally by anyone who has not reflected, why the business of the latter cannot be managed in the same way as that of the former.

There are various good reasons, but the first and perhaps most important, and which has at the root of the matter, and from which not unfairly all the other differences can be deduced is that the nature and purpose of the two corporations are the very opposite and antithesis of one another. The object of the trading company is to make money for its shareholders. So long as it does that with reasonable success they have nothing to say and no wish to say anything. It asks nothing from its members. The money it distributes it obtains by trade from persons outside the company. The object of the city on the contrary is not to make money, but to spend it in performing various services for its members. It is merely a convenient way of doing for the members things which they could very inefficiently no doubt, perform for themselves if not incorporated. The city obtains all its money from its own members, and its only proper duties are to spend that to the best advantage in doing certain things for them. Consequently the members are intensely interested in the work of the corporation and subject it to a constant stream of criticism, instead of being wholly indifferent to it so long as the dividends come with a reasonable regularity.

Root of Trouble.

Most if not all, of the differences between the working of the two bodies which apparently cause some people so much perplexity, and occasion so much criticism, can without any undue straining of logic be said to result directly from this fundamental distinction, and to be only illustrations of how it works out in practical operation. Take for instance the stock comparison between the financial elasticity of the company and the rigidity of the civic body. Every day we encounter criticism based obviously on complete ignorance of this fundamental distinction. Demands are incessantly made upon a city for expenditures for this, that or the other thing. We hear complaints, often in the editorial columns of our journals, why this or that is not done or not done better—why don't we have more police, or more firemen, more lights on the streets, better streets, cleaner streets. And when the questioners are told that these shortcomings are due precisely to the same cause which prevents the most of us from having five thousand dollar motor cars or ten thousand dollar yachts—namely, want of money—they are incredulous. "Absurd," they say, "you have a revenue of so many hundred thousands. Do you really mean to say that you can't spare the few hundreds requisite to give the public a couple of extra lights, or extra policemen, and if you haven't the money then why don't you get it?" and often wind up with the statement that if the city business was only in the hands of two or three good business men there would be no trouble about the matter.

Essential Differences.

If the person who talk in this way would only give a little consideration to the essential differences between the two corporations to which I have referred the injustice of such criticism would be at once apparent. The business corporation has complete control over its income, subject only to the wide and not easily defined limita-

THE LATE SECRETARY-TREASURER OF VERDUN.

It is with regret that we record the death of Mr. George A. Ward, Secretary-Treasurer of the City of Verdun, P.Q., who after twenty years of service, died from an attack of heart failure. The City Council as a special mark of sympathy took charge of the funeral, which was also attended by the Masonic and Oddfellow orders.

NEED OF BETTER URBAN AND RURAL DEVELOPMENT.

The importance of promoting more scientific methods of rural as well as urban development is engaging the attention of prominent groups of citizens in all belligerent countries. It is generally agreed that recovery after the war in each nation will be the more rapid in proportion as more efficient methods are applied to secure the increase of production. Canada has never failed to apply the doctrine of Adam Smith to incite the natural efforts of the producers by means of promoting a condition of freedom amongst its citizens and encouraging the settlement of land by the real users of the land. Unfortunately, however, land speculation has been so little controlled and the planning and laying out the land for economic use has been so much neglected, that production has been hampered and bad social conditions have grown up. Incitement to natural effort by means of mere ownership of the land has proved inadequate because of these deficiencies—and the quality of the natural effort has been impaired as a result of overcrowding and bad sanitation in the cities and isolation and poverty in the country.—Thomas Adams.

It was estimated in 1907, after a full enquiry, that the annual average loss caused in Great Britain by each rat was \$1.80, in France \$1.00, and in Denmark \$1.20.

In Canadian cities 28 per cent of the buildings in business districts are of frame or brick veneer, whilst in residential districts the proportion is 69 per cent.

DIFFERENCES BETWEEN, ETC.—Continued

tion that it must not dispose of it for any purpose outside the general scope of the objects defined in its incorporating instrument, whether it be act of parliament or memorandum of association. That income is created entirely by itself and may fluctuate all the way from large profits in a good year to less than nothing in a poor one. Within the wide limits referred to that income is entirely within the control of the company. It can regulate how much shall be appropriated to salaries of officials and other expenses, how much shall go to the shareholders, how much laid to rest. If it sees fit it can entirely withhold dividend, even though earned. It can at will reduce salaries or dispense with officials entirely. In fact the only portion of its income which it cannot dispose of as it pleases is that required to meet absolute obligations, such as the interest on a bonded debt or a mortgage or the rent of leased premises. Contrast with this the extreme rigidity necessarily imposed on the civic corporation by the very nature of its existence. As its only income is that which it is authorized by law to demand from its own members it follows not only that the amount which it can demand must be strictly limited, but that the purposes to which it can be applied must be specified with equal strictness and set out in exact detail. Obviously also it cannot be allowed either to apply the money so raised to any other purposes than that for which it was taken from the members, or to apply the money taken for one of those purposes to any other—appropriations, must be kept sacred. So also it is plain that the money taken from the members for one year for their benefit cannot justifiably be used for the benefit of the members in a succeeding year, and consequently any unexpended balances should be disposed of in some way for the benefit of both present and future members—of which the most obvious is the sinking fund for the redemption of civic debt. As the purpose of the corporation vary little from year to year it also follows that the civic revenue must remain more or less constant, or rather that the proportions in which it is allotted among the different services must remain about the same. A civic corporation usually has a large and steadily increasing debt, the interest on which is of course a fixed charge. The principal civic salaries are equally a charge usually fixed by law, instead of being left to the discretion of the company or its directors.

THE ROTARY BALLOT.

GEO. S. WILLIAMS.

The city of Calgary, Alberta, has adopted a novel form of ballot to be used at the municipal elections, which, for want of a better name might be called the Rotary Ballot. The old form of ballot on which the names of the candidates were arranged in alphabetical order led to unintentional discrimination against the man who happened to have a name beginning with a letter well down in the alphabet.

If he were well known or had many friends that might not be so manifest. But if he were a new man it always told against him.

At the last election in Calgary when proportional representation was used for the first time, this was particularly felt. It was hard to get the people to fully understand that instead of helping to elect six or eight aldermen as previously, they were only helping to elect one man. Except in the case of the labor candidate, Ald. Broatch, who headed the poll, the different classes were not distinctly out to elect any one candidate. The result was that the first candidate that seemed to suit received the first choice and they had the idea that so long as they placed a candidate in one of the first six places it did not matter. So that a man who was not particular which one of say four of the candidates received his first choice naturally gave it to the first man whose name appeared first on the list.

One of the defeated candidates, whose name begins with "W" asked for a change, suggesting the Australian method by which each name appeared in turn at the head of the ballot. It was thought this would entail extra expense, and so Ald. Broatch suggested the round robin form, which he had been accustomed to use in presenting petitions to the bosses. This idea was adopted and the ballot in future will partake of the form of a wagon wheel with the names of the candidates printed between the spokes. The numbers will be marked at the spoke and thus the returning officer can at a glance pick them out without having as in the old form to run his eye up and down the paper for each number.

The names will be arranged indiscriminately and the instructions will be printed at the top. But they might equally well be printed around the tire of the wheel.

CONSCRIPTION—MEN—WEALTH?

There has been one psychological effect of conscription, and even of the voluntary service which was often secured by the loud exhortations of patriotic voices. A whole generation of the young manhood of the British race has suddenly been confronted with the stern fact that their lives did not belong to themselves, but that each owed his life to the state. In the minds of those who have been asked to risk everything they hold dear, even life itself, arises the query whether others were willing to risk or give all they possessed. If the life, they argue, of each of us is at the disposal of the community, likewise should be the property of every one. When supporters of economic and social changes, whether soldiers or not, are told that they are meddling mischief-makers and that their programmes will assuredly fail, they will retort that even if they do fail, the failure will not cost, like the war, the lives of a whole generation of young men and that in the event of failure then some other alternative can after be tried. The average soldier has seen military enterprises undertaken with scanty hope of success, planned and risked by the staffs on a mere gamble without any particular consideration for the risks of the assaulting companies. When therefore he is warned that industrial experiments and economic reforms will involve grave danger of disturbing trade and upsetting credit, the protest will leave him very, very cold. He will be ready, if it offers hope of better things, to take a chance. The returned soldier is more than likely to invigorate and renovate the old civilian system by introducing an element of the dare-devil dash of war. Let our government remember this possibility.—The Veteran.

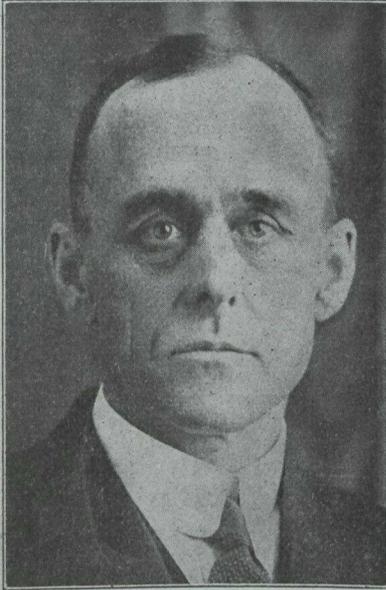
FEEDING CITY GARBAGE TO PIGS.

Information in regard to the disposal of city garbage by feeding to hogs will be sent by the Canada Food Board to all persons interested. This pamphlet explains the treatment of garbage from the time it leaves city hotels, residences and restaurants, etc., until fed to the hogs. It also contains additional information of interest to persons keeping hogs.

SOME BIG MUNICIPAL MEN

By AJAX.

**ALD. ROBT. RYAN, OF THE CITY OF THREE RIVERS,
P. Q.**
First Vice-President of U. C. M.



It has been well said that it is men not measures that build up the community and the nation, though many would - be reformers think the reverse and consequently never get anywhere with their schemes for improvement. Robt. Ryan, alderman of Three Rivers, P.Q., Vice-President of the U. C. M., and manufacturer, believes in both men and measures, but above all he believes in action and lives right up to his belief. He is also a splendid example of the good understanding prevailing between the English and French-speaking citizens of the Province, of Quebec and consequently a living contradiction to the

foolish assertions which appear at times in the press of other provinces, that English-Canadians are only living on sufferance in French Canada. Robt. Ryan, though the only English-speaking alderman in an almost French community, has through his virility and honesty of purpose so won the confidence of his fellow citizens that they have backed him up in all his schemes for the betterment of the town. And such schemes—and such results.

In 1911 when the Alderman first entered the council, Three Rivers was just a happy-go-lucky community. Now that is all changed. Three Rivers to-day is one of the coming cities of Canada. It has been galvanized into such progressiveness and aggressiveness that its ambitions now fall only short of the stars. Its citizens are so proud of their town that they will not tolerate anything that would impede their many plans for its material and social progress. And Alderman Ryan is the man who has done all this. He it was who instilled into the minds and hearts of his fellow citizens that civic pride so necessary for civic improvement. At first his colleagues laughed at his ideas when he urged changes to the then system of administration. Now they laugh with him and fully make up for their first lack of confidence by saying amen to every proposal he places before the council. But there is a special reason for this. Before presenting any plan Alderman Ryan works it out to the last analysis, so that he is prepared to answer any and every question on the subject, and then it is accepted. The Alderman goes further, and herein lies his success as a civic administrator. He sees personally that the plan, after adoption by the council, is properly carried out. Surely this is constructive local statesmanship.

Personally, Robt. Ryan is a man who puts his whole being into everything he undertakes. No half measures for him. When he entered the Town Council, seven years ago, he knew next to nothing of municipal government, but he soon got over this drawback by securing every book and magazine he could—including this Journal—on the subject and studied them thoroughly so that to-day he is one of the best informed and posted men on local government, not only as it affects Canada, but practically every part of the world where municipal government is in force. He has studied to some purpose too. To illustrate: One of Alderman Ryan's plans was that each alderman should act as chairman of a committee, and that all the other aldermen should be members of same committee. The plan was adopted, and this is how it works out. Every alderman has a specific duty as chairman of one committee—either as finance, police, roads, health, etc. He reports as such

to all his colleagues as members of that particular committee. In other words, each alderman is in practice a commissioner. The system, which has worked out well in Three Rivers, is an admirable one as it eliminates all the objections of commission government, particularly the one of too much power being in the hands of a few, and retains the best features inasmuch as it places the responsibility on the right man when anything goes wrong.

In business, Alderman Ryan is a glove manufacturer—he being proprietor of the successful firm of the Robert Ryan Co., Three Rivers. He is also managing director of the Vulcan Knitting Mills, Ltd., of the same place, and it was as a business man that Mr. Ryan saw the advantages of helping the small man to manufacture for himself, and so prepared another scheme which has worked out successfully both for the town and the tenants. The town built a large factory building and equipped it with electric power, a complete sprinkler system and a large steam plant for supplying heat and steam for industrial purposes. This factory is let off to small manufacturers; according to their requirements. Every foot is taken up, and no wonder when the council, through its industrial bureau, does its best to see that the manufacturer gets all the trade possible. Another scheme of the alderman's—though this is still in the formative stage—is a municipal farm; practically a model farm run as an educational institution for the benefit of the farmers within a given area, and those citizens who want to take up farming to pay.

Mr. Ryan is a great believer in child welfare, he rightly maintaining that the community is responsible for every child born within its area. He would have every mother have the benefit of a trained nurse at the public expense, if necessary, and no doubt taking the success of his other plans as a criterion he will soon have Three Rivers setting the example to other municipalities.

The alderman for a number of years has taken a keen interest in the Union of Canadian Municipalities. He has never missed an opportunity to attend the conventions and at the London meeting his fellow administrators unanimously elected him to the first vice-presidency, which puts him into line for the presidency. And so one might go on recording the activities of Robt. Ryan, but enough has been said to indicate the tremendous force of this purposeful man. Absolutely without ambition for himself and single-minded in his love for his fellow citizens he has consecrated himself to their welfare. That he has succeeded so well in the town of his adoption—he was born near Quebec of Irish parentage—is because his people have had concrete evidence of his sincerity and the practicability of his plans. And there is no reason why Robt. Ryan should not be equally successful in the larger field of municipal Canada, for he is always ready to give the benefit of his experience to others—and his experience is worth much in these days of civic reform.

MUNICIPALITIES TOO OFTEN VOTE FOR CHEAP CONSTRUCTION IN SCHOOLS.

School buildings are just as susceptible to serious damage by fire as other structures, and should be as well built and protected as other buildings. The record of fires in schools in Canada shows that, during the last four years, a fire has occurred every week in a public school or residential college. The direct financial loss resulting from these fires amounts to more than \$1,250,000. A careful study of conditions shows that less than one per cent of our schools are in any sense fire-resisting and that over 60 per cent are built of wood.

The safety from fire of these 28,000 public schools of Canada, in which over 1,500,000 children receive their education, has received little attention outside of cities and towns where building ordinances govern methods of construction.

The people, as a whole, favor efficient fire protection in schools but, when it comes to the question of a single building, the local public almost invariably votes for the cheapest type of construction. Up to the present, loss of life in the schools of Canada has not been such as to arouse a strong public sentiment in favor of improved construction.—J. G. S.

25th Anniversary of the Children's Protection Act of the Province of Ontario

W. M. H. QUARTERMAINE.
Sec., Association of Children's Aid Societies, Ontario.

The Association of Children's Aid Societies are making arrangements for the celebration of the twenty-five years during which the Children's Protection Act has been in operation in the Province of Ontario. In the Spring of 1892 the question of securing legislation from the Ontario Government was laid before the Premier, Sir Oliver Mowat, the result being that the announcement was made that the Ontario Government would introduce the best law for the care and protection of the children that could be devised, and further that the Provincial Secretary of that time, the Honorable J. M. Gibson, would be entrusted with the task of preparing it. In the Spring of 1893 at the session of the Ontario Legislature, Mr. Gibson introduced a bill for prevention of cruelty to and better protection of children. It proved acceptable to all parties and was finally sanctioned by the Lieutenant-Governor in May, 1893.

During the last 25 years there has been a steady and ever-increasing growth in connection with the work of the Children Aid Societies, until now there are 62 in active operation in Ontario, and nearly 2,000 philanthropic citizens give their time and thought to this cause. The Ontario Act has been adopted as the basis for similar acts in other Provinces in Canada, until, practically speaking, the influence of these societies is felt from Nova Scotia to British Columbia. Many advanced social measures have resulted from the Children's Aid Movement, and great public sentiment created for the better care of children. In the Province of Ontario during the 25 years over 16,000 children have been cared for during minority by the Provincial and local organizations, and nearly 700 former wards of the Society are known to have enlisted for Overseas Services.

The work is well organized and the system has been copied extensively by other countries. It is highly thought of by the judiciary and in fact by all who have occasion to deal with the work of legislation and Children's Aid Societies. The juvenile courts, although only in their infancy, are the result of the Children's Aid propaganda.

It is most fitting that on the 25th anniversary of the passing of this Act some recognition should be made by the Provincial Association of Ontario. It is the purpose of the Association to combine its annual meeting at the end of May with this special occasion, and the program, although in its embryonic form, shows the real spirit of thankfulness for the past, and of full optimism respecting the future. Sir John Gibson is to be honored with an address on the occasion, and at the same time a recognition of the services of Mr. J. J. Kelso, who in May, 1893, accepted the appointment of Superintendent of the Department of Neglected and Dependent Children of Ontario, and who during the past quarter of a century has so faithfully and energetically performed the duties of that office, and who to a great extent by his perseverance, combined with a large amount of sympathy and kindness, has brought this to its present standing.

It is also the wish of a large number of interested workers in other parts of the Dominion, to associate themselves with this special meeting, and at the same time to organize a Dominion Association of Children's Aid Societies with the object in view of bringing before the Dominion Government the need and necessity of a Dominion Child Welfare Bureau, in some respects similar to that which has been adopted by the United States Government, and is now showing such beneficial results of the labors entailed. It is the intention of having a meeting of the Superintendents of Children Aid Societies of Saskatchewan, Alberta and Manitoba in Winnipeg in April with the Honorary Secretary of The Ontario Association of Children's Aid Societies, to lay plans and devise schemes for the carrying out of this important work, so that the matter might be fully laid before the meeting to be held in Toronto in May and receive the endorsement of the workers assembled on that occasion.

The present Government of Ontario has shown its appreciation of the labors of the many workers associated with this noble work, by a strong sympathetic, and practical interest in the work and methods of the Department of Neglected and Dependent Children, aiding and co-operating in

all that makes for success in the betterment of the children's cause. The Premier, Sir Thos. Hearst, together with the Provincial Secretary, the Hon. H. D. McPherson, under whose immediate charge the Department of Neglected and Dependent Children is placed, together with the Hon. I. B. Lucas, the Attorney-General, to whom we are indebted for the present Juvenile Court Act, and other members of the Cabinet, have personally assisted in various ways amidst their many multitudinous duties, to add their little to this Children's Welfare Work, whilst by the action at the present session they have shown their appreciation and co-operation with this Association of Children's Aid Societies of the Province.

WILLIAM PENN, POLITICAL SCIENTIST.

(Extracts from the Preface of Penn's Frame of Government.)

For particular Frames and Models, it will become me to fay little; and comparatively I will fay nothing. My reasons are: Firft, That the Age is too nice and difficult for it; there being nothing the Wits of Men are more bufy and divided upon. 'Tis true, they seem to agree in the End, the fame, not always Want of Light and Knowledge, but to wit, Happinefs; but in the Means they differ, as to divine, fo to this human Felicity: and the Cause is much Want of ufing them rightly. Men fide with their Paffions againft their Reafon, and their finifter Interests have fo frong a Bias upon their Minds, that they lean to them againft the Good of the Things they know.

Secondly, I do not find a Model in the World, that Time, Place, and fome fingular Emergencies have not neceffarily altered, nor is it eafy to frame a civil Government, that fhall ferre all Places alike.

Thirdly, I know what is faid by the feveral Admirers of Monarchy, Ariftocracy, and Democracy, which are Rule of one, a few, and many, and are the three common Ideas of Government, when Men difcourfe on that Subject. But I chufe to folve the Controverfy with this fmall Diffinction, and it belongs to all Three: Any Government is free to the People under it (whatever be the Frame) where the Laws rule, and the People are a Party to thofe Laws, and more than this is Tyranny, Oligarchy, or Confufion.

But Laftly, when all is faid, there is hardly one Frame of Government in the World fo ill defigned by its firft Founders, that in good Hands would not do well enough; and Story tells us, the beft in ill Ones can do nothing that is great or good; Witnefs the Jewifh and Roman States. Governments, like clocks, go from the Motion Men give them, and as Governments are made and moved by Men, fo by them they are ruined too. Wherefore Governments rather depend upon Men, than Men upon Governments. Let Men be good, and the Government cannot be bad; if it be ill, they will cure it. But if Men be bad, let the Government be never fo good, they will endeavor to warp and fpoil it to their Turn.—(Bureau of Municipal Research, Philadelphia.)

RESTORING RETURNED SOLDIERS.

With commendable enterprise and foresight, Canada is carrying on an extensive work in restoring her invalided soldiers. At the close of the year there were 113 institutions (of which the Military Hospitals Commission conducted 71) caring for convalescent soldiers. In these, there were 11,395 beds, in addition to 2,500 beds used in clearing depots. There were 10,000 men under treatment, 3,000 men enrolled for vocational training and 869 men being taught new trades. These numbers are constantly increasing and the Military Hospitals Commission is expanding its activities to meet the growing needs adequately.

ONTARIO GOOD ROADS ASSOCIATION.

The annual convention of the Ontario Good Roads Association will be held during the latter part of this month,

Civic Affairs in Manitoba

H. E. MORTON.

Winnipeg and its suburban municipalities are up in arms against the proposal of the provincial government to levy a flat tax of one mill more upon all rateable property in Manitoba. Asserting that they are heading straight for bankruptcy the suburban councils of municipalities surrounding Winnipeg have met, formed an association, consulted the Great War Veterans and obtained their approval, and have now submitted to the Government a bill for the repeal of the Manitoba Patriotic Tax. This is the culmination of trouble which has raged here for over a year in regard to the manner in which the patriotic tax is being levied. The municipal representatives take the attitude that as a soldier fights for the whole Dominion, the patriotic fund is a matter for the Government, and feel that if Manitoba, the only province levying the patriotic tax, abandons it, the Federal Government will be obliged to step in and take over the responsibility.

The Jitney Question.

If jitneys are not abolished in Winnipeg, a serious and far-reaching alternative lies in wait for those who will be called upon in future to adjust transportation difficulties. The general feeling locally is that a continuance of both jitneys and street cars along the lines of present competition is impossible and even for the time being, with anything but inefficient service. It is therefore apparent that the time has arrived when the city council will have to decide as between the jitneys and the street railway and in order to be armed with sufficient authority the council has an amendment to its charter before the provincial house which will enable it to deal with the anomaly which exists, for anomaly it is. It is admitted, even by those who favor the continuance of the jitney service, that the railway company under its new manager is accomplishing alterations in its service which will go far towards the making of an ideal service. A study is being made by Manager McLimont of the whole transportation as it affects the city, and his endeavors are being so recognized that the entire elimination of the jitneys seems only a matter of time. On the other hand, if the city fathers fail to realize the position in which the company finds itself placed and the jitneys are not eliminated, then it seems that the former should be relieved of its obligations which include the paying of a percentage of its gross profits, taxes, and other burdens imposed upon it under its charter with the city.

Winnipeg and its Hospitals.

The Board of Control at a recent meeting heard from a large delegation of members of the board of directors of the Winnipeg General Hospital that unless more generous help was forthcoming from the city, that institution could not possibly be maintained. The delegation asked that the city make an extra grant of \$60,000 to help the institution meet its most pressing obligations. The members of the delegation pointed out that they had not asked for any special assistance for the last five years, but that they were now forced to do so through conditions over which they had no control. A number of figures were given showing the exact present financial position of the hospital, and it was stated emphatically that conditions were that serious that unless the city came to its assistance, it would be practically impossible to continue operations. To a question as to how the money should be raised, the members of the delegation expressed themselves in favor of direct taxation, but this will have to be decided by the city council if it decides to make the grant asked for.

The Civic Pensions Scheme.

The new pensions scheme for Winnipeg civic employees referred to in earlier editions of this journal is still under consideration. The proposal to make the new scheme compulsory for all is meeting with strong opposition by both the Federation of Civic Employees, also by the non-syndicated members of the city hall staff. It is generally claimed that it should be optional for old employees—men who are in the city's service at the time the new by-law is put into force—to either come in under the new regulations or remain as they are at present, which means that the existing pensions scheme would also have to be in effect and the intention of the framers to do away once and for all with this anomaly would be bearing no fruit. All the suggestions made will be carefully looked into by the committee in charge of the project.

To Abolish Board of Control.

Controller Chas. Gray has prepared a public statement giving in detail his reasons for believing that the welfare of the city can be best served by the abolition of the Board of Control which was referred to in the February number of this publication. He declares electoral influence is continually brought to bear on public officials in a manner which renders it impossible for controllers to exercise unbiased judgment in matters of public welfare. At the present time, he says, the question of real public service is fermenting in the public mind, and the people as a whole are easily responsive to a moral idea regarding civic government. The outcome of the awakening of public interest in communal things as far as Winnipeg is concerned has, he holds, created a strong demand for a better form of government. The original idea of the Board of Control was, he states, to get strong financial and executive men from all branches of the citizens to give a certain part of their time to rapid decisions as on contentuous questions, but it has, he says, developed into a body, which, instead of being purely executive, has taken certain powers rightly belonging to the expert, and this condition hinders the heads of the departments in the work they are paid to do as experts. The question is attracting much notice, and a doubt exists as to whether the council will after all decide to submit the decision to a referendum of the citizens, so great is the opposition in influential quarters.

DEALERS IN FOOD BE'ING BROUGHT UNDER LICENSE.

The license system of the Canada Food Board is being rapidly extended to all dealers in foodstuffs. It will be illegal to transact business in any of the following trades after the dates given below, except under license from the Food Board:

	Licenses become Operative.
Produce Wholesalers.....	} March 15, 1918
Produce Commission Merchants.....	
Produce Brokers	
Wholesale Grocer	}April 1, 1918
Wholesale Grocery Jobber.....	
Wholesale Grocery Commission Agent....	
Wholesale Grocery Broker	} May 1, 1918
Retail Grocer	
Retail Butcher, Retail Baker, Retail Pro- duce Dealer, Retail Flour, and Feed Deal- er Retail Fruit and Vegetable Dealer, Re- tail Fish Dealer	

Every effort is being made to furnish all wholesale and retail Dealers in food and food products, with forms of application by mail, but any failure to receive such notice will not be deemed a good and sufficient reason for neglect to obtain the necessary license by the dates given above.

The following licenses became operative on the dates given:

Wholesale Fish Dealers License.....	Jan. 1, 1918
Wholesale Fruit and Vegetable Dealers License	Feb. 1, 1918
License to sell cereal products.....	Jan. 1, 1918
License to operate a mill for grinding Wheat and other grains	Dec. 1, 1918
Baker's License	Mar. 1, 1918

BUILDING IN WESTERN CITIES.

Building permits issued in twelve Western cities during 1917 totalled \$5,167,850, showing a decrease of \$1,282,341 from the figure of \$6,450,191 in 1916. Western cities that showed gains are as follows, the 1917 figures being given first and 1916 following: Edmonton, \$309,800, \$208,140; Lethbridge, \$99,688, \$84,122; Regina, \$416,460, \$222,175; Saskatoon, \$582,739, \$146,150; Yorkton, \$63,445, \$42,325, and Kamloops \$9,825, \$7,700. The following showed decreases for the year, 1917 figures are given first in each case: Brandon, \$180,338, \$244,873; Winnipeg, \$2,212,450, \$2,507,300; Moose Jaw, \$295,460, \$318,945; New Westminster, \$81,515, \$85,307; Vancouver, \$768,255, \$2,412,889, and Victoria, \$147,875, \$170,265.

GRADUATED WAR TAX ON INCOMES.

Those Enjoying Highest Incomes Will Pay Largest Amount.

If the income war tax law, about to be applied, did nothing more than cause a national stock-taking, it would serve a most useful purpose.

The taking of an inventory of one's resources invariably induces a desire to save and a desire to save when translated, as it very frequently is, into a determination to save, means getting on with the war, as well as happiness all around. This process; first an inventory of one's resources, then a desire to save, applied to every unmarried person, or widow and widower without dependent children, receiving an income of \$1,500 and over, and to all other persons receiving an income of \$3,000 and over, will unquestionably result in a large proportion of cases, in a determination to save. And that means more general prosperity and renewed national strength.

But a national stock-taking is only incidental, of course, to the chief purpose of the income war tax, which is to provide revenue for the prosecution of the war in as equitable a manner as possible. The tax is to be graduated, according to one's ability to pay. Those who are in receipt of only a living wage or salary will not be called upon to pay; those enjoying the highest incomes will be called upon to pay the greatest amounts, and the great body of income receivers between, will be called upon to pay in their due proportion.

Moreover, the purpose of the act is to distribute the burden equitably among all classes. By way of illustration, the farmer will be required to add to the value of his actual income, the value of the home-grown products which his own family consumes. This places the farmer on a plane with the salaried man, the value of whose services is wholly represented in the income received and against which he must charge all his living expenses.

Canada has established a war record, that is the envy of the World. It is certain that the Canadian people will run true to form in answer to this latest call of their war government.

FAVORS MUNICIPAL PIGGERY.

Mayor of Vancouver has Endorsed the Hog Production Campaign.

Speaking recently in Vancouver at a meeting of the directors of the Exhibition Association, Mayor Gale of that city endorsed the suggestion that a municipal piggery should be established, thus assisting in the campaign for increased hog production. The Mayor added that he had given considerable thought to the subject and that he had a site in view. Not only was he in favor of a municipal piggery but he also thought that pig production among citizens should be encouraged by granting premiums to boys and girls or adults for the best results obtained in individual hog-raising.

Mayor Gale also stated that initial steps had been taken in a plan to establish a municipal fish market in Vancouver. By these means, he expects, a plentiful supply of fish will be made available to consumers at considerably lower prices than those now prevailing.

FIRE LOSSES IN CANADA.

During 1917, fire losses in Canada amounted to \$23,251,604. The loss in each month of the year was as follows:—

January	\$2,176,594	July	\$1,450,073
February	2,487,706	August	1,628,233
March	2,766,431	September	1,755,104
April	1,804,422	October	1,002,969
May	1,235,767	November	1,284,517
June	1,392,448	*December	4,267,340

The number of fires reported totalled 14,092, but over \$15,500,000 of damage resulted from 76 fires. One hundred and ninety-eight persons were burned to death during the year, exclusive of lives lost by fire in the Halifax disaster. Over eighty per cent of the fires in Canada are easily preventable. Will you help to reduce their number in 1918?—J. G. S.

* Losses during last week of December incomplete.

New York state has passed a law requiring counties with a population of 35,000 or over to erect and maintain tuberculosis hospitals.

THE LATE EARL GREY.

"A Last Word."

It is well that the first publication bearing on the late Earl Grey—former Governor-General of Canada—should be given to the world by that most delightful and sympathetic of English writers—Harold Begbie. The sub-title, "A Last Word," fully describes the motive and the book itself. Nothing of a biographical nature, just a humanizing sketch of a man who has played a large part in the building up of this Empire, by one who fully appreciated his subject, and understood the subject matter. In the preface by the present Lord Grey we find the reason for the little volume—it is less than 200 pages—in the words of his father to the author: "It is a long time now since we met at Quebec, and you will, I know be sorry to hear that an operation I have just undergone has warned me that it is necessary that I lose no time in setting my house in order." He then goes on to ask Mr. Begbie to help him in putting forward a presentation of the political views with which he started life thirty years ago: "I have never been a party politician, the reconstruction of national life being my ideal." In this ending to his letter, the late Earl modestly lays his claim as a national figure, and he was a truly national and imperial figure; of that type that begets respect and support for a cause more through the sincerity of the personality than what is said. He was a patrician with democratic ideals, with a love so large for his fellow men and women that he would only see the good in them. He was no reform faddist, but he was always thinking of some scheme—and practising it where possible—to better the conditions of the workers, but without that patronage or paternalism so fatal to many movements. To illustrate, one of his schemes was the "Public House Trust," which was organized to put into practice in England the Gothenburg system of temperance which had worked so successfully in Sweden, and so far as it was tried in England, successful too. To Earl Grey's mind the worker had as much right to his social hour and glass of beer as the more fortunate had to their club and wines. The Earl was always a strong advocate of proportional representation, a movement not near so radical as many would think.

Earl Grey will be known best for his sane Imperialism. To him the British Empire represented all that was best in human nature. In the words of one of his friends, quoted by the author, "it was to him the supreme achievement of British genius. It sufficed even his enthusiastic nature." There is no doubt that his association with that great Empire builder, Cecil Rhodes, had much to do in firing the imperial aspirations of Grey, though in temperament they were as opposite as the poles. But there was always perfect understanding between the men. Both had bigness of mind while each had a different way of expressing themselves—Rhodes through a certain gruffness of manner, that very often gave a wrong impression of his disposition which was tenderness itself; Grey through a certain courtesy that was loveliness itself.

Earl Grey gained his first experience in the governing of other people as Administrator of Rhodesia, S.A. Here his kindly spirit gained him many admirers among all kinds of men—the magnates, the workers and the natives. But it was in Canada where the Earl gained his great reputation as an administrator. Diplomatic to a degree, he was always human. Essentially a lover of the French-Canadian, he was determined to bring about a good understanding between the two dominant races and he threw himself into the Quebec Tercentenary, which put a new ideal into the national life of the country and secured for all time a great national site on the Plains of Abraham.

Mr. Begbie deals with all this in "Albert, 4th Earl Grey—A Last Word." Published by Hodder & Stoughton, Ltd., Toronto, at the low price of 75c.—F. W.

GARBAGE FOR SWINE.

In nearly all our towns and cities a portion of the refuse from kitchens is being used as feed for swine. In these days of stress and food shortage, closer attention should be paid to the utilization of garbage for this purpose. To those interested in this matter, particulars regarding garbage feeding at Worcester, Mass., and Grand Rapids, Mich., where it has been conducted for several years, will be sent upon application to the Commission of Conservation, Ottawa.

Municipal Hog Raising

R. de L. French, C.E.

In the present period of shortage of food stuffs and consequent high prices, it would seem that the attention of Canadian municipalities might well be directed to the utilization of their garbage by feeding it to hogs.

This method of disposal is not by any means a new one, but has been practised for many years. A certain amount of garbage is privately collected and fed to hogs in Canada, but as far as the writer is aware, there is no Canadian municipality which disposes of all, or even the larger part, of its garbage in this manner.

Judging from the experience of some cities and towns in the United States, where garbage has been fed to hogs for many years, success seems to depend principally upon:—

1. Prevention of disease among the hogs.
2. Cleanliness in handling the garbage.
3. Sanitary methods of disposing of manure, soiled bedding, etc.

The prevention of disease among hogs is primarily a matter of preventing epidemics of hog cholera. In the United States the practice is to inoculate the little pigs with anti-cholera serum when they are about five to six weeks old. This treatment protects them for about seven weeks, and they are then vaccinated with anti-cholera virus and serum, which confers permanent immunity. As nearly all garbage in the United States is fed to hogs uncooked, protecting them against cholera is a very important matter there.

In Canada, the regulations of the Department of Agriculture forbid the use of the double-inoculation method just described. These regulations also forbid the feeding of uncooked garbage, consequently the danger of infection is not so great here as in the United States.

Whether or not garbage should be cooked is a question which it does not seem possible to answer definitely at the present time. Most of the feeders in the United States prefer uncooked garbage, claiming that it contains certain elements which are necessary to the hog's health. Some sorts of kitchen wastes are not relished by hogs, and cooking necessarily infuses juices from these material throughout the mass, whereas if garbage is fed raw, the hogs will eat only that portion of it which will not injure them.

These opinions as to the desirability of feeding uncooked garbage are not shared in by all feeders. The writer sent a questionnaire to a number of farmers in Canada, who were feeding from 100 to 700 hogs each. The replies to this questionnaire show that Canadian feeders prefer to cook the garbage. The principal reason for this attitude appears to be that they feel it is a very distinct protection against cholera. It also seems to be a practice here to feed garbage mixed with grain of some sort, whereas in the United States much garbage is fed by itself.

If a hog farm is not to become a nuisance the garbage must be handled in a cleanly manner. This means that no more should be fed at one time than the hogs will eat, and that all left over should be

promptly disposed of either by burial or by burning.

One of the most successful hog farms is that conducted by the city of Worcester, Mass. Here garbage is fed on wooden platforms which have a plank spiked to the edge to prevent the hogs pushing the food off. These platforms are portable, and are moved about from place to place every few days, so that the ground on which they rest may not be come fouled by particles of garbage which may fall off. After each feeding the platforms are scraped clean with a shovel and the scrapings are buried.

If cooked garbage is fed, some form of trough is needed. Perhaps the self feeder with which the United States Department of Agriculture has been experimenting for some time might be used to advantage, although so far as the writer knows it has not been so employed.

As to the disposal of manure, etc.; during warm weather, this can be removed daily and ploughed in, but during cold weather it must be stored, and it is often convenient to store it during warm weather. If merely heaped up by itself, it may become offensive and will surely be a breeding place for flies. On the other hand, composted with an equal volume of dry soil, the disagreeable odors are greatly minimized and the fertilizing value is conserved. The fly nuisance may be controlled by spraying the compost heaps with an emulsion of kerosene-turpentine or creosote.

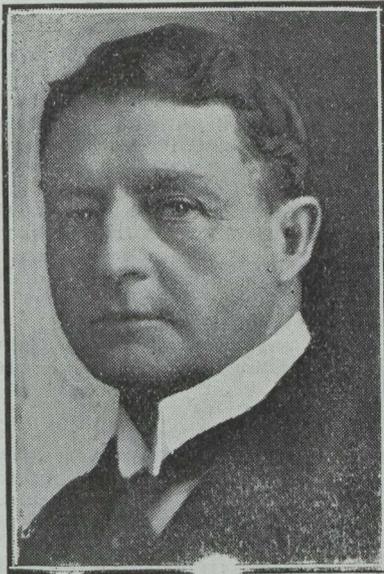
There are many details of a practical nature which must be attended to if feeding garbage to hogs is to be successful, but the three points enumerated must certainly be observed.

It is not many years since the medical profession was almost unanimously opposed to the use of garbage-fed pork. It may be said, however, that there is little foundation for this attitude. The hogs which Worcester has sold from its municipal farm have usually brought a slightly higher price than grain-fed hogs from the West and, if anything, a smaller percentage of them have been rejected as unfit for consumption, by the Government inspectors at the abattoir. At the present time, the general opinion is that there is no appreciable difference between pork from garbage-fed hogs and pork from hogs fed on other food.

As to financial returns which may be expected from feeding garbage to hogs, the only reliable figures available are those from the Worcester farm referred to. Here the garbage from about 75,000 people is fed to from 2,000 to 3,000 hogs. The following table gives the cost of collection and disposal of the garbage and also the amount realized from the sale of pork:—

Year.	Total Expenditures.	Total Receipts.	Net Cost.	Net Profit.
1898	\$14,804.34	\$7,674.02	\$7,130.32	
1899	17,109.00	10,641.52	6,467.48	
1900	17,714.21	11,947.91	5,767.30	
1901	18,935.86	13,933.03	5,022.83	
1902	18,765.03	18,766.99		\$1.96

(Continued on Next Page.)



SIR ADAM BECK,

Who headed a delegation to Ottawa to urge the Government to nationalize the Grand Trunk Railway and electrify radial lines.

MUNICIPAL HOG RAISING.—Continued.

1903	18,140.57	11,941.55	6,199.02	
1904	22,326.02	7,327.00	14,999.02	
1905	20,515.83	12,539.20	7,976.63	
1906	23,525.49	19,321.00	4,204.49	
1907	30,491.93	24,830.71	5,661.22	
1908	34,475.73	24,321.22	10,154.51	
1909	37,737.79	29,257.25	8,480.54	
1910	37,039.68	43,224.25		4,184.57
1911	41,121.74	25,579.58	15,542.16	
1912	45,750.28	22,863.27	22,887.01	
1913	53,109.10	38,376.11	14,732.99	
1914	53,325.62	38,838.67	14,486.95	
1915	55,718.43	39,994.36	15,724.07	

This shows that the receipts go far to cover the cost of collection and disposal. This record, it is thought, cannot be equalled by any other method. It is true that garbage reduction will sometimes show a profit, on the assumption that the garbage costs the reduction company nothing, or at least that they buy it at a very low price. In no case do the receipts from garbage reduction begin to cover the cost of collection and disposal.

This matter of producing pork from garbage is attracting much attention at the present time for reasons which are quite obvious. Both the United States and Canadian Departments of Agriculture, and the Commission of Conservation at Ottawa are studying the question. The United States Department of Agriculture has recently issued a leaflet giving a general summary of conclusions drawn from the data which has been so far collected. The Commission of Conservation has prepared a memorandum which will be sent to any individual or municipality interested. It summarizes concisely the results obtained by some of the larger feeders in the United States.

It would seem a reasonable conclusion that the disposal of garbage by feeding it to hogs is a method quite adaptable to the needs of the majority of communities in Canada. The smaller places

would probably get quite satisfactory results by making arrangements for collection and disposal by private parties, and the larger towns might find it to their best interests to operate their own farms.

MUNICIPAL OWNERSHIP IN ENGLAND.

For many years Mr. James Carter, Borough Treasurer of Preston, England, has issued a most interesting pamphlet, showing the rates, or taxes, in the various towns in England, together with the results of the municipally-owned public utilities. His successor, Mr. W. Allison Davies, is continuing the good work, and we have just received the 33rd annual statement.

Naturally, the whole system is very different from that which obtains in Canada, but a comparison should be of interest to all students of municipal affairs. The statistics referring to municipal ownership are of great interest, but it would not be just to assert that because municipal ownership is a success in England, where there are many people who can give their leisure time to the supervision of public business, that the same success would attend it here, where the leisure class is almost non-existent. At the same time, the results in England show that public ownership is a financial success where it is properly handled, and it refutes the false statements sometimes put forward for the sake of promoting private interests.

In the present pamphlet, it is shown that 97 municipalities in England made profits by the ownership of public utilities by which taxes were lessened: the reductions ranging from ¼d (½ cent) to 1s 4d (33 cents). The largest profits are found in Liverpool, the total being £274,077 (\$1,370,385). Manchester came a good second, the total profits there being £144,756 (\$723,780). And it must be noted that in many cases, the profits are not applied to the reduction of taxes, but are placed in reserve. So that the profits shown are only those which are applied to reducing taxes.

The other side of the sheet shows that quite a few towns have deficiencies on some undertakings, but only one with a deficiency does not also appear in the list of those making profits. Another point is that the large proportion of the deficiencies are due to the water supply, which is an acknowledged necessity. In the case of Preston itself, profits of £8,449 (\$40,745) are derived from markets, tramways and estates, but the deficit of £57,720, is divided £1,720 (\$8,600) for water, and £56,000 (\$2,800,000) for docks.

Thus it appears that municipal ownership in England is most successful, at least from the financial point of view. And the ownership of such utilities as markets, docks, and other kindred lines of business, may be a source of revenue to the citizens, although the actual results of the working may be a deficit to the civic revenues.

Tables are also given as to the rate of taxation, which shows a great difference; as well as the charges for gas, water and electricity for household purposes.

The taxes are lowest in Blackpool, a live seaside holiday resort, the rate being 5s (\$1.25), and the highest being Liverpool, where the rate is 12s 9d (\$3.18).

The charge for gas varies from 1s 6d (31 cents) in Widnes to 5s 1d (\$1.27) in Lowestoft.

Water rates vary from 5¼d (11 cents) in Liverpool, to 2s 4d (58 cents) in Lincoln.

Electricity is cheapest and dearest in two of the Metropolitan Boroughs, being 3d (6 cents) in Hammersmith and 9d (18 cents) in Bromley.

Mr. Davies guards himself, as did Mr. Carter, against any charge of advocating or deprecating public ownership, or "Municipal Trading" as it is called in England. He simply gives the statistics, and allows his readers to draw their own conclusions.—H. B.

LONGER RADIUS OF CURVE FOR STATE AID ROADS.

All permanent roads hereafter constructed in Iroquois County, Illinois, will be marked by the absence of sharp turns. The board of supervisors have adopted a resolution calling for round corners on all state aid roads subsequently constructed.

Figures were presented by Highway Superintendent Ben Jordan to show that in constructing a 200-foot curve instead of a square corner, the cost would be less an amount which would be sufficient to pay for the right of way which would have to be secured.

WOOD FUEL AND COAL SHORTAGE.

The Dominion Fuel Controller has repeatedly called attention to the urgent need for increasing the production of wood. Provincial Governments have expressed the keenest desire to co-operate in every way, and are definitely at work on the problem. City and municipal governments have, in isolated cases, taken steps to accumulate a reserve of wood fuel to supplement the dealers' stocks. Winnipeg purchased a large reserve of wood and the mayor of that city reports that this action proved an important factor in averting a local fuel crisis. In Ottawa, similar action has for some time been under consideration, and authority is now being sought for the purchase of a reserve supply of fuel by the city. In a limited number of towns, mostly in Ontario, action of a similar character has been taken or contemplated. In general, however, the situation so far as wood fuel is concerned has not received anything like the attention which its importance justifies. As in practically all other lines of war-effort, special organization is essential to results.

Surely, if special organization all along the line is essential in the United States, to stimulate the production and consumption of wood fuel, to reduce the demand for coal, similar action is even more necessary in eastern Canada, or may be expected to become so before next winter. A campaign of publicity, through the press and otherwise, should be instituted, practically parallel to the extensive campaign for food conservation. It is the order of the day to relieve the strain upon war-essentials through the wider use of available substitutes.

Each city and municipal government should investigate carefully the local situation and determine to what extent it is necessary to supplement the efforts of the regular dealers, in order to maintain a suitable reserve of wood fuel for emergency use. All accessible sources of supply should be considered, as well as what measures are feasible to make the necessary amount of wood available for use. Under some circumstances, the city or municipality should purchase a reserve supply outright. In other cases, some form of guarantee against loss by local dealers may be found practicable, such as would justify the purchase of a stipulated quantity of wood at a fixed price.

Farmers and rural communities generally should revert, so far as possible, to the use of wood fuel. Farmers should also be urged to cut additional supplies of wood for sale for town and city use. This, in the aggregate, would help tremendously in relieving the coal shortage.

The provincial governments, on the other hand, may render a great public service by entering vigorously into this campaign. Some one familiar with conditions, preferably working under the direction of the Provincial Forester, should take these matters up actively with city and municipal governments. A campaign of education may be expected to stimulate both the production and consumption of wood fuel.

The aim should by all means be to secure an actual increase in the amount of wood cut and to supplement the supplies that would in any event be handled by the regular dealers for the limited normal supplies of wood will not improve the situation in the least, and might seriously injure it, by driving the latter partially or wholly from the field. It is perfectly obvious that an increased consumption of wood can follow only from the tapping of new sources of supply, or from a material stimulation of production from normal sources. City and municipal governments should, as already indicated, consider carefully the laying in of a reserve supply of wood fuel, to be held for emergency use, when coal and wood supplies of the regular dealers have become seriously depleted. An investment of this character is simply a reasonable form of insurance against possible disaster.

The really essential thing is that there shall be definite recognition that an emergency exists, which can in part be met through the wider use of wood fuel; also that there should be provision for centralized organizations in the several provinces to determine what specific action is necessary and feasible, and for seeing that such action is taken. Steps now under way in this direction will no doubt meet with the full support of the public.—Commission of Conservation.

Prepare for Peace in time of War. Build permanent roads.

THE FUEL SHORTAGE.

The article by Mr. Harry Bragg in last month's issue proved very correct in at least one particular, that is, in its reference to the shipment of rubbish along with coal by the mine operators.

A United States Federal Enquiry has demonstrated that, instead of sorting and washing the coal, so as to remove the dust and slate, the mine operators have loaded into the cars "everything black" and even worked off a quantity of the "culm" or dust, which has accumulated near the mines, and which can only be utilized in specially constructed factory boilers. This is a radical and dishonest departure from the standard of 1914, which allowed up to 10 per cent of slate in pea coal, and not more than three per cent in chestnut and the larger sizes.

As a result of this enquiry, the Fuel Controller has issued orders in two mining districts which prevent this "glaring perpetration of fraud" on the users of coal, who are largely householders.

Anyone who has used what has been sold as chestnut this season, will have noticed the large percentage of slate and dust. And this is the result of allowing the slate to remain, and of adding so much from the "culm" heap to each car.

Now, according to the Order, the coal must be passed over the breakers, for the purpose of sorting it into sizes, and also washed, so as to remove the dust. And for this, the consumers will bless the Fuel Controller, while cursing the greed of the coal barons.

If the Controller had been able to secure only this single relief for the public, his appointment and heavy work would have been fully justified.

One very suggestive feature, as showing the absolute and dishonest greed of the coal operators is the fact which has been discovered, that while the quantity of coal mined has been no larger than last year, the shipments have been much larger. The difference has been made from the amount of dust and rubbish taken from the waste piles, and added to the cars of freshly mined coal.

Another interesting feature of the situation is reported by the New York "Commercial." It is that only about one-half of the coal bearing lands are being operated, while the idle land, held for still higher prices, is being taxed at the same rate as ordinary land.

Is not this worth another Enquiry?

The conservation of coal by the utilization of water power, as we stated, is being urged, and will, no doubt, be adopted more largely. But a very striking example of what has been already accomplished by one loyal firm is seen in the way in which the Dominion Rubber System has conserved coal, for the benefit of less progressive factory owners, and more especially to the advantage of householders.

Out of a total requirement of 11,699 horse-power required in their different factories, only 150 is generated regularly by coal. This means an enormous annual saving of coal in the working of these factories, which can be used by others who can not, or will not, use water power.

If this example could only be followed by the factories that can secure water power, conveyed by electricity, what an enormous amount of coal would be available for places where its use cannot, as yet, be avoided.

In England plans are under discussion for establishing sixteen central stations for producing electricity, which will effect tremendous saving over the many small plants now in operation.

DISCUSSION ON FUEL.

The Toronto Branch of the Canadian Society of Civil Engineers is starting work in good time, and has called its First General Professional Meeting for the 26th and 27th of this month.

The programme contains a good number of papers, by the leading men of the profession, all of which bear upon the very important subject of fuel, the one exception being an illustrated address on the Quebec Bridge by Mr. Geo. F. Porter, at the evening meeting.

Mr. Magrath, Fuel Controller, has been invited to be present, and is expected to give an address. Particulars can be had from the Secretary, Mr. Geo. Hogarth, 514 Markham Street, Toronto.

No less than 2,017 public and high school boys worked on Ontario farms last year.

TWO VIEWS ON PROHIBITION.

Cardinal Gibbons of Baltimore is Against.

"I feel that if the amendment (for prohibition) is ratified there will spring up in all parts of the country illicit stills that will manufacture a low grade of whisky that will do more harm than the good grade that now is made is doing. Beer and light wines will pass out of existence, and the man who wants a drink will have to resort to the brand of intoxicant that is made surreptitiously, and we will know what effect that will have on the men of the country.

"It is argued by those favoring the passage of the amendment that liquor is injurious, and therefore should be exterminated. There are many articles in the average drug-store that are more injurious to the human system, many articles that are deadly if taken internally, yet we would not think of closing the drug-stores.

"Liquor is an aid to health at times, as any reputable physician will tell you if you take the trouble to inquire.

"There is no greater advocate of temperance than myself. I have preached it on every occasion when I had the opportunity. I feel that this is the only way to overcome the evils of drink that do exist. I am certain that it can not be done by the prohibition amendment, for there will be nearly as much liquor obtainable, but of a low and harmful grade.

"It will be a calamity if the amendment is adopted. It will be only a step for abridgment of the liberties that we enjoy. Those favoring the amendment will not be satisfied with this victory, and they will try to impose obnoxious laws upon us that will make our personal liberty worth very little."

C. Stelzle, on behalf of Federal Council of Churches of United States is in favor:—

"There was a time when men honestly believed they had a right to own slaves—because they thought it was purely a question of property rights. But to-day we know it is also a moral question.

"There was a time when men honestly believed that all they needed to do to get a wife was to take a club and hit the woman of their choice on the head and drag her home. But to-day—well, women have something to say about it, too.

"There was a time when men honestly believed they had an absolute right to do with their children as they pleased. But to-day we recognize the fact that children have rights of their own.

"Slaves, women, children—these have come to their own because a new conception of rights and duties has dawned upon men. They discovered that there is a more fundamental question than property rights—that duty is a bigger word than rights.

"And so the weaker members of society are to-day being given a better chance.

"But we still hark back to the 'property rights' period and the question of 'personal liberty' when we discuss the saloon and the liquor business.

"We forget that the bigger thing in this discussion is duty and sacrifice—for the sake of the weaker members of society—that we should be ready to give our 'rights' when the well-being of mankind as a whole is concerned.

"The man who is ready to do this proves that he's a big man—the little man always stands out for his 'rights,' no matter what happens.

"The man who insists that his 'personal liberty' gives him the right to drink liquor and support saloons—and that he proposes to exercise this right—is asking thousands of men and women and children to make a greater sacrifice and to suffer infinitely more because the saloon is licensed, than he would suffer or sacrifice were the saloon to be closed.

SUPPLIES OF GASOLENE.

In 1915, Canada consumed over 43,000,000 gallons of gasoline. Of this amount about 5 per cent was produced from Canadian crude, while the remainder was either imported direct or produced from imported crude. This fact shows the dependence of Canada upon supplies of gasoline and petroleum from United States and strengthens the argument that 20 per cent of the gasoline used in Canada was produced from Canadian crude oil.

MUNICIPAL REFORM.

Some thirty years ago champions of municipal reform were pointing out what they believed to be the solution of the whole question of corruption and inefficiency in city government. They held that if we only elected the right men to office, ALL our ills would cease and all our civic problems would be solved.

City after city had its wave of "reform," only to lead, in most cases, to bitter disappointment. Careful observers of the "good-man" type of reform have long since discarded it as inadequate. Goodness alone is not enough; there must be skill, technique, training, in public administration.

Other remedies have from time to time been tried. One of the most trusted of these has been legislative action by the states. These enactments were usually restrictive—one the theory that maladministration can be prevented by law.

Looking to the legislatures for statutes designed to insure good city government has also proved futile. Indeed, this way instead of merely proving inadequate has been of positive detriment, for all the carefully designed checks have proved to be drags when officials tried to do a good job, and in almost every large American city the best administrations have chafed under constitutional and statutory restrictions on the freedom of municipal action.

The arguments for home rule of cities are so numerous and so widely known that repetition is unnecessary.

No amount of complicated governmental machinery can take the place of continuous, intelligent citizen interest, the kind that gets active on the prosaic, unspectacular, everyday matters of government. Instead of whirling like Charlie Chaplin from pillar to post in the hunt for a panacea and dodging the responsibility for failures in government, our citizens have got to buckle down and help and guide officials in the big job of making government a success.

The way to keep an official on his good behavior is to fix responsibility on him and then turn on the non-partisan publicity.—Philadelphia Bureau of Municipal Research.

BANK MAP OF ONTARIO AND QUEBEC.

From the standpoint of area and financial resources, the older provinces of Ontario and Quebec naturally assume the premier position in the commercial life of Canada. It is incumbent upon them to supply the "sinews of war"—or in other words, to meet the financial needs of the smaller provinces. Therefore the great monetary institutions have extended their ramifications throughout the length and breadth of the Dominion, until the smallest towns now enjoy the advantages of possessing one or more branch banks within their limits. But while the larger banks have gone far afield in this regard, it is but natural that the great proportion of their branches should be located within the confines of the larger provinces.

The importance of supplying some accurate data to the public as to the extent and location of the branches of the chartered banks, has been recognized by the Government, and an official publication known as the Bank Map of Ontario and Quebec has been issued by the Natural Resources Intelligence Branch of the Department of the Interior at Ottawa. A new edition—the third—of this useful map will soon be available to the public.

The map itself is on a scale of 25 miles to the inch and embodies several important features. Every city or town in which a chartered bank branch is located is indicated by a circle. If more than one branch exists in said location, the exact number is shown in the circle. But what is almost of more importance, is the railway feature of this map, under which all the railways, great and small, operating in the two provinces are indicated by a color scheme. The four large systems—the Canadian Pacific, Grand Trunk, Canadian Northern and Canadian Government Railways, are represented by a different coloured line, while the smaller roads are grouped under one color. The merchant or fish dealer of the Maritime Provinces as well as the farmer of Western Canada can each determine at a glance the shortest and most convenient route by which manufactured goods may be shipped to him, and at the same time ascertain the most feasible method of routing his own products to the markets of Central Canada.

This map may be obtained free, on application to F. C. C. Lynch, Superintendent of Natural Resources, Intelligence Branch, Department of the Interior, Ottawa.



The Dominion Income War Tax

Its Meaning and Application

THE Dominion Income War Tax Act, passed at the last session of Parliament is now in force and all those liable to taxation under the provisions of the Act must file the required returns for the year 1917, on or before 31st March, 1918.

The Act provides that there shall be assessed, levied, and paid upon the 1917 income of every person residing or ordinarily resident in Canada, a tax upon income exceeding \$1,500 in the case of unmarried persons and widows or widowers without dependent children, and upon income exceeding \$3,000 in the case of all other persons.

Corporations and joint stock companies carrying on business in Canada, no matter how created or organized, shall pay the normal tax upon income over \$3,000. The fiscal year of corporations and joint stock companies may be adopted if desired.

Your Immediate Obligation.—You are now required by law to fill out in triplicate, one or more of the five special forms enumerated below. Read the particulars about the forms provided, then note the form or forms that fit your case. Don't forget to make three copies. You keep one copy, and in the case of Forms T1 and T2, deliver two to the Inspector of Taxation for your district. In the case of Forms T3, T4 and T5, two copies must be filed with the Commissioner of Taxation at Ottawa.

Penalties.—Default in filing returns renders the person or persons liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues. Any person making a false statement in any return or in any information required by the Minister of Finance shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months imprisonment, or to both fine and imprisonment.

FORMS TO BE FILLED IN AND FILED

Individuals.—Form T1 is for all individuals having the requisite income. Fill in pages 1, 2 and 3, make no marks on page 4.

In giving particulars of dividends received, state amount received from each company, listing Canadian and Foreign Companies separately.

Partnerships as such need not file returns, but the individuals forming the partnerships must.

Corporations and Joint Stock Companies must fill in Form T2, showing total income. Amount paid during the year to Patriotic and Canadian Red Cross Funds, and other approved war funds, should be shown under Exemptions and Deductions. A financial statement should also be attached. In giving particulars of dividends received, state amount received from each Company, listing Canadian and Foreign Companies separately.

Trustees, Executors, Administrators of Estates and Assignees use Form T3, to state particulars of the distribution of income from estates they are handling. A separate form is required for each estate and total incomes must be given as well as distribution thereof.

Employers. On Form T4 employers shall make a list of the names of employees and amounts paid to each in salaries, bonuses, commission, or other remuneration wherever the combined sum of such remuneration for the calendar year 1917 amounted to \$1000 or more. This applies to all classes, regardless of number of such employees.

Corporations Listing Shareholders.—Corporations and Joint Stock Companies shall list on Form T5 Shareholders residing in Canada to whom Dividends were paid during the calendar year 1917, stating the amounts of dividends and bonuses paid to each.

Don't wait till the last minute. Get the necessary forms now, and make your information accurate and complete.

Forms may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Postage must be paid on all letters and documents forwarded by mail to Inspector of taxation.

Department of Finance
Ottawa, Canada

The Incidence and Principles of Municipal Taxation

E. T. SAMPSON, Member of British Institute of
Municipal Treasurers.

Second Instalment.

The Incidence of Municipal Taxation in Canada is the "ownership of land and any improvements thereon." Improvements in some parts of the country, however, have been wholly or partially exempted. It is intended in this article to discuss some of the advantages and disadvantages of the "ownership class" and to submit for debate the alternative of occupation.

Perhaps we might with profit reflect, first of all, upon the evolution of the municipality and endeavour in a manner to trace its growth to the present day.

The word "Municipality" comes from the Roman "Municipian," meaning a free town of Roman citizens.

In Anglo-Saxon Law, what is technically known as legal memory commences at the time of "Magna Charta (1215), when that world-famous charter was signed by King John of England at Runnymede.

It was after that time that lesser charters commenced to be given to cities, towns and hamlets by the ruling monarch, who often fearing the ambitions of his barons, sought the direct allegiance of town burgesses to assist him maintain supreme control. These special services he rewarded by bestowing upon them greater rights and privileges, also with protection from the neighbouring Baron (known now more commonly as the Lord of the Manor), who was ever ready to encroach on the rights of the burgesses, by levying tolls and exacting services, manual or military.

One can well understand that, through the succeeding centuries, these well earned privileges, accorded to municipalities, were jealously guarded, by the burgesses, who were by no means lacking in civic spirit; thus in course of time they became voluminous charters, providing for every requirement of the municipality.

The first charter of incorporation of an English municipality was enacted during the reign of Henry VI, in the middle of the fifteenth century.

The jealous preservation of these old Municipal Charters, their incorporation in many amending acts of the British Legislature have contributed in no small measure to the present day complexity of the municipal administration of that country. The principles and prevailing practices of Municipal (Local) Taxation is perhaps one of the most vital, and at the same time one of the most complex of the problems in municipal administration in Britain. Much extravagance occurs through the overlapping and duplication of work, particularly in the imposition and collection of taxes, and the traditional and arbitrary peculiarities and departures from uniformity, arising out of statutory protection given to some vested interest or institution. I would here disclaim any reflection upon the actual official administration of which I have personally the very highest regard. The municipal administration is perhaps more thorough on account of its fetters.

For a concise and interesting historical sketch of Canadian municipalities, I would refer the readers of this article to the introductory note on "Municipal Institutions In Quebec," by Mr. Recorder Weir, D.C.L., written by him as a preface to the 1902 English Edition of the Municipal Code of the Province of Quebec.

The inhabitants of this vast continent have not had to fight during centuries against the tyrannical feudal system. On the contrary most of the conquests of its people have been over the soil, and there has thus been gradual transformation in the application of the uses made of its great natural resources. Gradual occupation of vast territories by people following agricultural pursuits has now been taking place during the past three centuries. The early settlers had only to establish a municipal system of their own, and had no effect or vicious system to improve or supercede. One can therefore well understand that more attention was, and still is being paid by most citizens to their own individual pursuits than to the affairs of their local government.

The principal advantages of the ownership basis of municipal taxation appear to be:—

1.—Most tangible form of wealth upon which to base an assessment.

2.—Tax collections reduced to its simplest form.

On the other hand, many disadvantages are apparent to the careful observer, viz.:—

1.—Capitalization of carrying charges (taxes and interest) on unremunerative vacant land, tends to cause land values to rise above a reasonably estimated earning power.

2.—Causes undesirable and unhealthy congestion of the poorer dwellings, on account of the inflation of land values, which is the more anomalous in a country where land is boundless.

3.—Tenant holder does not directly feel his financial burden and responsibility in civic affairs, so his interest therein is consequently dulled.

4.—May place the welfare of the municipality in the hands of land speculators, who would be tempted to indulge in dangerous experiments in administering its affairs, for the purpose of boosting their own interests, such as extravagant and unnecessary development schemes.

5.—Perhaps the greatest evil of all is the demoralization of the farmer and the withdrawal from cultivation of large areas of suburban land.

With proper safeguards from confiscatory legislation, a reversion might now well be made in the incidence of municipal taxation, to:—

1.—Occupation basis.

2.—Profit participation (Increment tax).

The nett annual value (as already described) of a property to be the basis of municipal assessment, instead of "Assessed Purchase Value." The liability upon the great majority of the residents to directly contribute to the cost of administration of a municipality, would instil a more enlightened civic spirit, and greater efforts would be made to find the most suitable representative for the Council Board. Contributions to the municipality's revenues for taxable sources would be more widely diffused, collections would be steadier and continuous.

To further ensure collection of municipal dues, the proprietor as well as the tenant, should be held responsible, the property being encumbered with the tax.

In order to prevent an abuse by deliberately withholding land from occupation, an assessment would have to be made upon all vacant land, but vacant buildings should be at least partially exempted.

By the imposition of an occupation tax, there would be removed, the fallacious and immoral doctrine of placing a heavy and unfair burden of municipal taxation upon the non-resident owner of vacant property.

The imposition of an increment tax would do away with the evils of non-resident ownership. Safeguards to prevent abuses by land monopolists and others would be obliged to be taken, in order to ensure that good and suitable land shall always be available for would-be occupants. At the same time care would have to be taken at the time of the installation of the reform that nothing approaching speculation should occur in the imposition of this proposed system of collecting an increment tax.

This might be accomplished by:—

1.—Postponing for, say, 5 years, the liability of any property situated within the city which is sold or transferred at no higher amount than the amount at which it is assessed at in the valuation roll of the municipality; after that time the vendor of any property to be entitled to claim as an exemption from increment:—

1.—The assessment value of the property.

2.—Nett amount of carrying charges, necessary to retain the said property, assumed by said vendor, after deducting therefrom all revenues received of all revenues received.

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ESTABLISHED 1901

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BOND DEALERS' ASSOCIATION.

The Bond Dealers' Association of Canada, at its annual meeting decided, in view of its widespread nature, to divide the organization into three sections, taking Quebec and the Maritime Provinces, in the East; Ontario in the centre, and Manitoba, Saskatchewan, Alberta and British Columbia in the West.

The officers elected for the current year are as follows: Honorary president, E. R. Wood; president, J. M. Mackie, Montreal; vice-presidents, J. H. Gundy (Toronto), Sir Augustus Nanton (Winnipeg), and Edwin Hanson (Montreal); treasurer, A. H. Mackenzie, Montreal.

The executive is composed of eighteen members: Messrs. J. M. Mackie, Edwin Hanson, R. P. Leclerc, A. G. Nesbitt and R. A. Stevenson, in the East; J. H. Gundy, J. W. Mitchell, A. E. Ames, W. C. Brent, R. C. Matthews, and W. L. McKinnon, in Ontario; Sir Augustus Nanton, Hon. Edward Brown and A. L. Crossen, Manitoba; G. H. Smeath, Saskatchewan and F. B. Pemberton, British Columbia. The representative for Alberta has yet to be chosen.

WANT INCOME TAX.

A resolution embodying a decision reached by a special committee which has been particularly studying the question of taxation in the city of Winnipeg has been referred back to the committee for further study. At a recent informal meeting of the city council a large number of prominent citizens followed the debate and afterwards expressed their views on taxation matters generally. The resolution read as follows:—

"That the council affirm that the taxation of the city should be raised in the following manner: First—For general city purposes, which include all direct and public service—police, fire, street, lighting, parks and general expenses—by the present method of taxation on real estate, business tax, licenses, special franchises, etc. The basis of the business tax as a tax to be subject to further consideration and revision. Second—That the method of raising the taxes for essentially provincial purposes—such as school taxes, municipal commissioner's levy, patriotic levy and new land tax—should be on the basis of the principle of income tax. That the council select a committee composed of members of the council and residents of the city to present this resolution to the Manitoba Government."

With few exceptions those present at the meeting were in favour of some kind of income tax, but doubt was expressed as to the advisability of applying it locally. It was held that since it has never been tried as a localized system in any other city, it might be somewhat doubtful if it would work out satisfactorily here. The question then arose, should the provincial government extend an income tax to the whole province and allow Winnipeg its proportion? It was pointed out that the province itself required some kind of taxation system, as at the present time provincial taxation was a happy-go-lucky proposition. If the provincial government wanted money it simply turned round and taxed any old thing, someone said. Doubt was expressed whether the provincial government would be willing to abandon schemes of realty taxation in favor of an elusive income tax. The government, it was felt, would naturally look after its own interests first—it wanted the money and would see that it got it. It was also pointed out during the debate that the provincial government took the cream of all taxation from the cities and municipalities, including the revenue from theatres, automobiles, picture houses, etc.

This somewhat radical change in the basis of the city's taxation was later endorsed at another informal meeting of the city council, the decision being that of the existing 17 mills, 10 mills only would be on real estate and the other seven on incomes over a certain amount. The city is assessed at the present time at \$253,000,000, and on a 17 mill rate on real estate it derives \$4,300,000. The net city revenue from all sources is approximately \$5,400,000, the difference between that amount and the total raised from real estate being made up from a business tax which brings in \$331,000 and taxes from licenses, franchises and miscellaneous sources. If the proposed adjustment of taxation is carried into effect it will mean that real estate instead of paying \$4,300,000, will only pay approximately \$2,530,000, while the difference of \$1,770,000 will be raised from other sources, principally from a tax on incomes over a certain amount.—H. E. Morton,

The Montreal City & District Savings Bank

Established 1846.

Capital Subscribed	\$2,000,000.00
Capital paid-up	1,200,000.00
Reserve Fund	1,350,000.00
Profit and Loss Account	214,023.56

Board of Directors.

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Richard Bolton - - - Vice-President.	
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Hon. Sir Lomer Gouin	Hon. Sir Evariste LeBlanc
Donald A. Hingston	H. H. Judah.

Manager:

A. P. Lesperance.

ANNUAL STATEMENT FOR 1918:

ASSETS.

Cash on hand and in chartered banks.....	\$5,614,346.71
Dominion and Provincial Government Bonds	5,635,633.10
City of Montreal and other Municipal and School Bonds and Debentures	14,956,589.18
Other Bonds and Debentures ..	1,323,905.03
Call and Short Loans, secured by Collaterals	7,776,754.71
Charity Donation Fund, invested in Municipal Securities approved by the Dominion Government	180,000.00
	<hr/>
	\$35,714,228.73
Bank premises (Head Office and fourteen Branches)	\$535,000.00
Other Assets	79,949.30
	<hr/>
	614,949.30
	<hr/>
	\$36,329,178.03

LIABILITIES.

To the Public:	
Amount due depositors	\$32,956,769.19
" Receiver-General ..	146,177.21
" Charity Donation Fund	180,000.00
" Open Accounts ..	282,208.07
	<hr/>
	\$33,565,154.47
To the Shareholders:	
Capital Stock (Amount subscribed \$2,000,000), paid up	\$1,200,000.00
Reserve Fund	1,350,000.00
Profit and Loss Account	214,023.56
	<hr/>
	\$36,329,178.03

On behalf of the Board,

R. DANDURAND,
President.
A. P. LESPERANCE,
Manager.

Auditor's Report.

Having obtained all the information and explanations we have required, and having satisfied ourselves of the correctness of the Cash Balances, and examined the Securities held against the Money at Call and Short Notice, and those representing the investments of the Bank, and having examined the foregoing Balance Sheet and compared it with the Books at the Head Office, and with the Certified Returns from the Branches, we are of opinion that the transactions of the Bank have been within its powers, and that the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs as shown by the Books of the Bank.

A. CINQ-MARS, C.A.,
C. A. SHANNON, L.I.A.,

Auditors.

Montreal, February 2nd, 1918,

EDWIN HANSON

WILLIAM HANSON

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SOME RECENT MUNICIPAL ISSUES.

OUTREMONT, P.Q.

Messrs. Versailles, Vidricaire & Boulais, Limited, Mont-real, recently bought \$1,500,000 5-year 6 per cent. bonds of the City of Outremont, dated November 1, 1917, ratified by the Provincial Legislature and authorized by the Minister of Finance, January 21, 1918. Price, 95.66.

FOXWARREN, MAN.

An issue of \$13,000, 6 per cent., 10-instalment debentures of the consolidated school district of Foxwarren, Man., has been purchased recently by H. O'Hara & Co., Toronto.

W. L. McKinnon & Co. recently purchased an issue of \$3,000 6 per cent., 8-instalment bonds of the village of Oyen, Alta.

KENORA, ONT.

C. H. Burgess & Co. have taken up an issue of \$7,400 6 per cent. consolidation debentures of the town of Kenora, due 1953.

THE MONTREAL ISSUE.

The Bank of Montreal in December, financed a maturity of the City of Montreal, amounting to \$6,900,000, it being understood then, that the bonds could be disposed of at any time that was deemed favourable.

MONCTON.

\$118,000 City of Moncton, 5 per cent. paving debentures, maturing serially 1923 to 1927, was recently sold to Macneill & Young, Toronto.

ANNEXATION OF MAISONNEUVE.

The annexation of Maisonneuve to Montreal is now a fact. An important stipulation is made that in order to meet their huge obligations, Maisonneuve citizens will have to pay a special tax of 2½ per cent. for a period of fifteen years.

ST. THOMAS, ONT.

S. O. Perry, city clerk, is offering 5½ per cent. debentures, aggregating ten thousand dollars and maturing 1919 to 1927, for sale locally. Proceeds go to the British Red Cross.

VANCOUVER'S ASSESSMENT.

The assessment figures for Vancouver, as played before the City Council, by the City Assessor, for 1918, amount to \$75,716,910 on improvements, and \$140,819,150 on land, making a total of \$216,536,000, as compared with improvements \$73,595,457, land \$139,714,115, or a total of \$213,309,573 in 1917. During 1917, the city's population increased about 7,000, the total being given as 102,550, as against 95,922 a year ago.

1917 TAX COLLECTIONS HIGHER.

Tax collections of Moose Jaw during 1917 amounted to \$763,846. Of this sum, \$529,081 represent payments for current taxes and \$235,765 represent payments for arrears. The total levy for the year was \$864,938, so that the current collections for the year 1917 amounted to 61.20 per cent. of the levy. In comparing these figures with 1916, the total collections for that year were \$779,981. Of this sum \$496,339 were for current taxes and \$283,642 were for arrears. The total tax levy for the year was \$867,805, so that the current tax in 1916 amounted to 57.20 per cent. of the levy. Moose Jaw's total tax collections for the last four years were: 1914, \$712,351; 1915, \$808,834; 1916, \$779,981; 1917, \$763,846.

Fire losses in Moose Jaw during 1917 totalled \$41,592, which was made up of \$23,405 of building, and \$18,187 of contents. Based on a population of 19,000, the per capita loss was \$2.18, as compared with \$2.75 in 1916 and \$2.84 in 1915.

AN APPEAL TO USE WOOD FUEL TO RELIEVE COAL SHORTAGE IN EASTERN CANADA.

CLYDE LEAVITT, Chief Forester, Commission of Conservation.

Eastern Canada is mainly dependent upon United States supplies for coal.

War conditions have resulted in an acute shortage of coal production and distribution in the United States, which, in turn, has caused a series of fuel crises in eastern Canada.

The demands for coal for local industrial and domestic uses in the United States are so heavy that exports to Canada and other countries must necessarily be carefully checked and regulated.

There is, to say the least, serious doubt as to whether the coal situation in eastern Canada can improve materially during the continuance of the war, due primarily to the labor and transportation shortages and to the enormously increased demand for coal for war purposes.

As long as such doubt exists, prudence demand that all reasonable precautions be taken to mitigate the disastrous results that might follow from an acute shortage of coal supplies.

The most urgent considerations of patriotism demand that the local consumption of coal be reduced as much as possible, to facilitate the preparation of troops, munitions and food supplies and their movement overseas, from both United States and Canadian ports.

A vigorous campaign for the conservation of coal supplies is being waged in the United States. Canada can surely do no less.

The consumption of coal can be considerably reduced through the wider use of wood fuel, of which Canada has enormous supplies.

On the other hand, the production of wood fuel has been seriously curtailed, due largely to the serious labor shortage.

The production of large quantities of hardwood fuel is essential to meet the situation.

To stimulate such production, and to increase the demand for wood fuel to the necessary degree will require a vigorous campaign of education, coupled with specific and well-organized effort on the part of provincial, city and municipal governments.

This is a question of preparedness, and results may be expected to be commensurate only with the effort exerted.

THE RAILWAYS AND THE WAR.

It may be of general interest to the Canadian public to know some examples of the way in which their railways through the Canadian Pacific Association for National Defence, are exchanging traffic in the interests of efficiency.

In one case the C. P. R. diverted by way of the Soo Line one thousand cars of freight so as to relieve the main line of the company along the north shore of Lake Superior. These cars passed south from Winnipeg to Minneapolis and by way of Sault Ste. Marie into Ontario. They consisted chiefly of grain for domestic consumption in Canada.

One hundred cars of freight per day are being diverted from the C. P. R. at Quebec and travelling by way of the National Transcontinental to Halifax. While there is no saving in mileage, this, in the interest of the country, relieves the C. P. R. main line to St. John for classes of export freight more urgently required there.

In Toronto an arrangement was successfully carried out whereby one hundred and twenty cars of freight east-bound for Montreal were turned over from the C. P. R. to the C. N. R. every day.

The Grand Trunk during the winter season has been diverting one hundred and fifty to two hundred cars of coal per day to the C. P. R. and T. H. & B. in order to lessen the congestion on the Grand Trunk from the Niagara frontier to Toronto and other points.

The Grand Trunk has also diverted fifty cars per day to the C. N. R. at Toronto.

In Western Canada the Canadian Northern has on several occasions transferred surplus traffic to the sister railways in the West.

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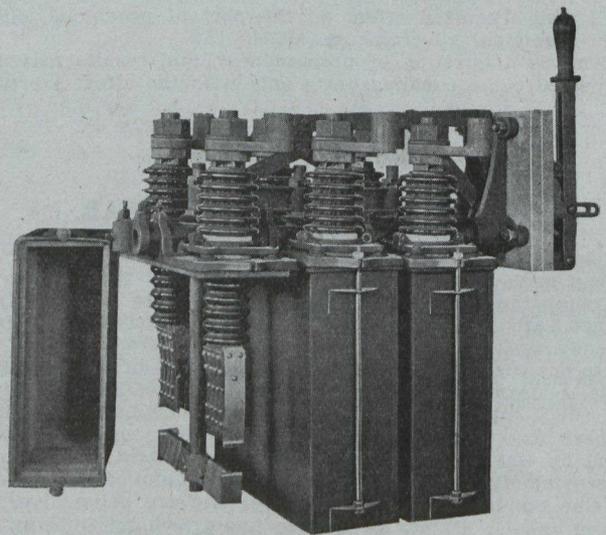
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REST	- - -	\$16,000,000
UNDIVIDED PROFITS		\$1,664,893
TOTAL ASSETS	- - -	\$403,980,236

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Capital Authorized.....	\$ 25,000,000
Capital Paid Up.....	12,911,700
Reserve and Undivided Profits.....	14,564,000
Total Assets.....	335,000,000

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Reserve Funds - - - - -	7,421,292
Total Deposits - - - - -	92,102,072
Total Assets - - - - -	121,130,558

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