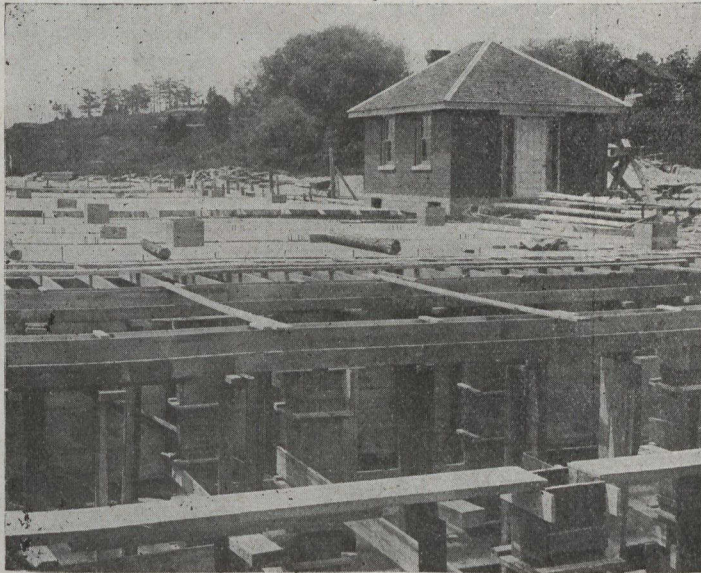


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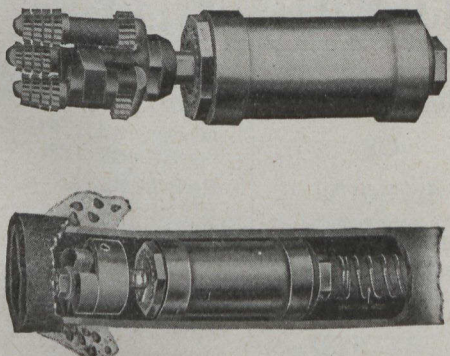
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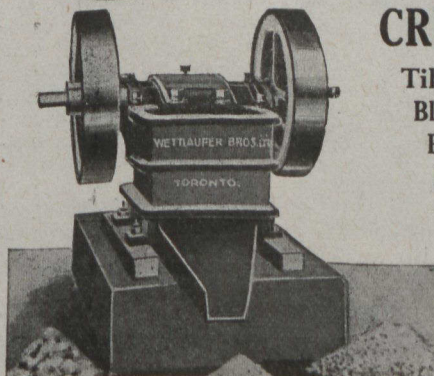
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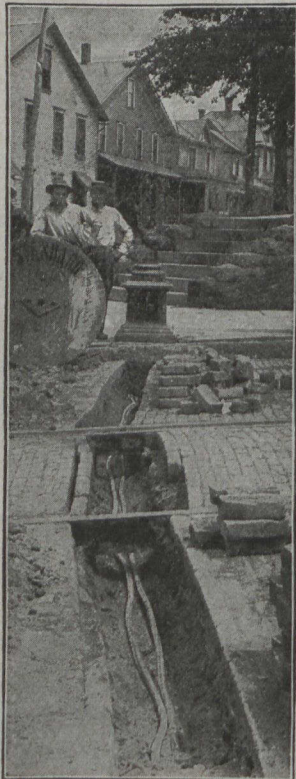


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# The Fuel Shortage

HARRY BRAGG.

The question that forces itself upon the average man to-day more than any other—except of course, that of Winning the War—is the shortage of fuel. For, to the great majority of dwellers in both this country and in the United States, fuel is an absolute necessity.

We can, under compulsion or by choice, change many of our kinds of food. We can even restrict the quantity of food to a certain degree, and thus promote the desired saving for the allies' sake, and, incidentally, improve our own health considerably.

We can effect great savings in clothes, by putting off the purchase of a new suit or coat, or by adopting a less expensive quality of goods.

But Fuel! It is necessary to all, and although greater economy can be secured, there is a point beyond which hardship, and even death itself, may be the result.

It is therefore quite right that Controllers of Fuel should be appointed in both the countries which are interested, both as consumers and producers.

The puzzle to the average man in the street is, Why does this shortage exist at all at the present time? And the answer is somewhat difficult to understand, for it is not a simple one.

The Geological Survey of the United States estimates that the total production of 1917 was 50,000,000 tons greater than in 1916. But on the other hand, the consumption is estimated at 100,000,000 tons more. This leaves a deficit of 50,000,000 tons, which must be off-set by economy or by the use of other fuels. However, the Survey gives us a hopeful view of the future, and estimates that there is still coal enough to last for at least another five centuries.

But the great trouble is the transportation. To handle coal in an economical way, it must be loaded on the cars at the mine, and shipped directly from there. "Therefore," says the Wall Street Journal, "the maximum output of the mines depends upon a sufficient supply of cars."

Naturally, scientists and business men alike are turning their attention to other sources of fuel. Among these probably peat comes first, partly because of its widely spread distribution, and partly because of its extensive use in other countries. In this connection, the enquiries and experiments of our own Government are of great value.

Then comes the more efficient utilization of the vast areas of lignite, which are found all over the western part of Canada. And that this is practical was shown in an article by Mr. R. A. Ross, C.E., in the issue of November, 1917, of this Journal. The high price of coal, which seems likely to be maintained, will enable the vast beds of lignite to be brought into the market.

The tremendous supply of "White Coal" which abounds in both Canada and the United States will also be available for heating purposes, both because of the high price of coal, and because of the improvements in the use of electricity for fuel that are sure to be found out, as the occasion becomes more suitable. There will also assuredly be some means of using the electric current for heating the water systems of our homes, for that would simplify the burden of the householder. A time will come when the switch will be turned on to heat the hot water boiler, just as it is now to light a room.

Another improvement, which is being discussed in Great Britain, will be the production of electricity from coal at the pit's mouth, thus avoiding the large element of transportation charges. For transportation forms a very considerable factor in the cost to the consumer, and as the coal barons are now charging a percentage on the selling price to the consumer, the poor user is doubly hit.

An element that should be dealt with by the Fuel Controllers, at all events by that official in the United States, is the enormous percentage now being demanded by the lessees of the coal bearing lands. According to an address given by Messrs. George O. Smith, and C. E. Leshner, of the U.S. Geological Survey before the American Mining Congress, November 1916, which appeared in the Scientific American on January 8th, 1918, the value of coal lands has increased from \$2 to \$4 per acre in 1800, to \$500 in 1875, and now is \$3,000. And all the lessee does is to pay the lease, allow some other men to mine the coal, and sit back, drawing as much as 27 per cent on the price to the consumer. So that if coal sells retail at \$10.00 per ton, the

lessee receives \$2.70 for his share. No wonder that "Life," in one of its serious articles, says: "The principle, that a few men can control a great natural resource which belongs to the whole people, and can fix prices at their own pleasure, making fabulous money out of it, while on the one hand the miners are forced into receiving pay that they cannot live upon, and on the other hand the public is systematically robbed—well, it may be worth a war to show up this principle, and put it where it belongs."

This may be very socialistic in its inference, but the poor consumer will be likely to applaud it.

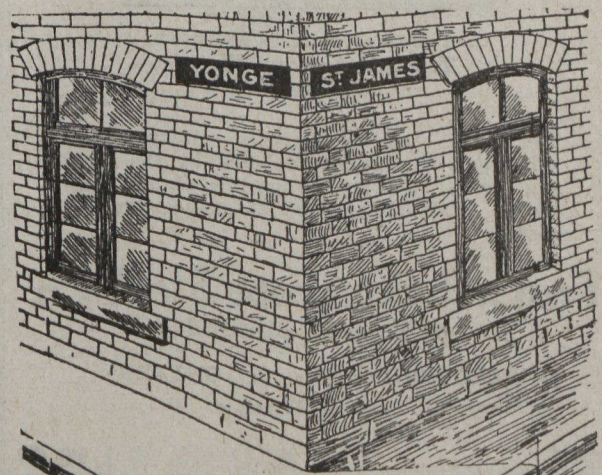
For the coal lessee does absolutely nothing at all towards the production of what, as "Life" claims, is a purely natural resource.

There is another feature in the supplying of coal to the public that has not yet attracted the attention that it deserves. And that is the forcing on the consumer of rubbish along with good heat-producing coal. The coal was formerly carefully picked over before being loaded on the cars, and the slate taken out. But when the miners succeeded in getting increased wages, the coal barons, determined to keep up the excessive profits, decided to sell rubbish along with good coal.

The economic wastefulness of such a procedure is apparent. For not only is it a deliberate hold-up of the consumers, but the transportation problem is seriously affected. Because if, say, fifteen per cent of rubbish is mixed in the coal, it means that fifteen out of every hundred cars could be saved by a careful sorting of the coal before shipment. It also means that every consumer has to burn some good coal simply to heat up the slate. Then comes the further waste of the handling of the refuse from the furnaces. Practically, the coal barons are selling adulterated goods, and this should be stopped. Would not anyone who suggested that the farmers should ship the wheat on the stalks be considered a fool? And yet that is similar to the way the coal is shipped. It carries with it the useless with the useful.

Of course, this pertains to the anthracite, rather than to the soft coal. For the users of soft coal are generally factory owners, or cities, and these can protect themselves by purchasing coal on the heat-value system. This was introduced into Winnipeg, Man., by Col. Ruttan, C.E., city engineer, who purchased the city's supply on a price based on the B. T. U. (British Thermal Unit) value, that is on the actual value for heating purposes. If the ordinary consumer could be protected by a standard of heat-value, the coal barons would not make such enormous profits at the expense of the householders.

If the quality of the coal as shipped from the mines were improved, as it certainly can be, then the transportation pressure would be lessened, and the consumers would have less work, and more economical heat. This is suggested to the Fuel Controllers as one means of meeting the very serious difficulty with which they are so conscientiously struggling.



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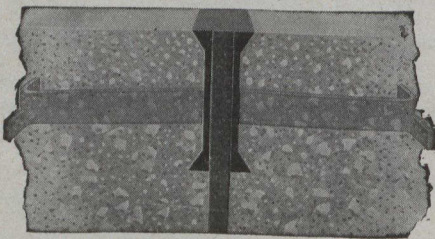
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**THE NEGLECT OF OUR ROADS.**

At a meeting of the American Association of Highway Officials a number of resolutions were passed all urging the building and proper maintenance of highways as a necessary war measure; the association maintaining that the highways must be regarded as part of the country's transportation system, particularly for freight (if less than car load lots) and for short haul freight. We in Canada, with the exception of one province, have taken an entirely different view and looked upon our highways and streets as a luxury to be dispensed with during the war. The consequence has been that for the last three years practically all highway and street improvements have been stopped—even maintenance has been neglected—with lamentable results. While it is true to say that every dollar is required for the one purpose of winning the war, it is also true to say that our highways, roads and streets are just as much an economic necessity to us as those of the south of the line are to the people of the United States, and the least the Canadian authorities can do is to see that they are kept in proper repair. For the last three years less money has been spent on our public thoroughfares than in any one year for the decade preceeding the outbreak of war. While it was necessary to curtail some of the ambitious road improvement schemes that were ready to be carried out during the spring and summer of 1915 it was quite another thing to go to the other extreme of not only giving up altogether the improvement schemes, but actually neglecting to maintain those roads and streets already built. We believe that the provincial and local authorities would be well advised in voting certain sums of money to put their public thoroughfares in proper repair, and even in certain localities to go in for modified schemes of improvement during the coming season. Had a more aggressive prosecution of road building taken place before the war came upon us, and a better mainten-

ance since, much of our present difficulty of transportation would have been met, with great benefit to the citizens in the lessened cost of foodstuffs and fuel.

**VACANT LOT CULTIVATION.**

The Port Arthur Garden Club, which was organized last year by the City Council, is to be congratulated on the splendid success of its first season's efforts. According to a report of the President of the local Board of Trade the products of the gardens amounted in value to \$26,527; surely a record in vacant lot cultivation worth aiming for in every municipality. During last year Canada saw the possibilities of vacant lot cultivation. Many thousands of lots throughout the urban centres were turned into vegetable gardens, and hundreds of thousands of dollars' worth of produce taken from them. But this does not nearly represent what can be done in vacant lot cultivation if taken up seriously and systematically. Within the boundaries of every urban municipality in Canada are thousands of vacant lots waiting for cultivation this coming season, and given the opportunity and proper encouragement there is no reason to doubt but what every cultivable lot will be a means of food production. But there must be a real co-operation between the local garden lot societies and the council—the council must bear the expense of ploughing and, if necessary, find the seed, if not free, at a low price. The citizens must be educated to do their part in actual cultivation. They must be made to see that every hour given to attending their lots is so much more food produced for the boys at the front.

One of the results of last year's cultivation of vacant lots was the lowering of prices for garden produce. If this garden cultivation is increased twenty fold, or even ten fold, a much better guarantee will be given, not only in the keeping down of prices of vegetables, but of all perishable foods.



## The Government of Montreal

During the present session of the Quebec Legislature quite a number of plans were presented to the Private Bills Committee by an equal number of Montreal associations for the better government of the commercial metropolis. These suggested plans ran the whole gamut of would-be reform from the initiative, referendum and recall to the nomination of candidates by self-elective bodies and the election of the council by property owners only. The reason of the agitation for a change in the government of Montreal is that the present system of Mayor, Controllers and Aldermen has not worked satisfactorily inasmuch as there is no co-ordination between the controllers and aldermen, with the consequence that both bodies have become dissatisfied.

The Premier (Sir Lomer Gouin) has now introduced a new plan, which no doubt will be accepted by the legislature if not as a whole, with slight changes, that calls for commission government pure and simple, and an appointed commission at that. The main features of the new scheme are as follows:

- (1) A Council of twenty elected from twenty wards, with a Mayor who will be elected at large.
- (2) The functions of the Council to be purely legislative.
- (3) The duties of administration to be vested in a Commission of five, composed of the city attorney (chairman); the city comptroller; the city treasurer (who will be permanent members), and two nominees of the Provincial Government who will hold office for four years. The Commissioners will have a seat with the right of voting in the Council.
- (4) The three civic employees on the Commission cannot be dismissed except on a two-thirds vote of the City Council ratified by the Lieutenant-Governor-in-Council. Reports made by the Commission to the City Council can only be rejected by a vote of from two-thirds to three-quarters of the Council.
- (5) The Commission will have power to name a technical commission composed of heads of departments, with one or two outside engineers. This will be a purely advisory body.

There is no doubt about the above measure being drastic and reactionary, for it simply makes the nominees of the people—the Mayor and Council—into mere figureheads, but the administration of Montreal has got into such a complicated state that drastic measures are necessary to save it from utter chaos.

It is only fair to state though that the complications have been brought about more by the system than the personnel, a system that was bound to bring about misunderstanding and consequently maladministration. Individually the aldermen are fairly representative of their respective wards, and the controllers who were elected at large, are the nominees in every case of some citizen organization, while the principal officers are among the best in Canada in their different departments. This is recognized in the new plan in which three of them become permanent members of the administration.

So that the indiscriminate condemnation that has been freely passed on the personnel of the the administration is not backed up by the facts. The pity of it is that this same criticism has gone abroad as representative of the concerted opinion of the electors, whereas the electors themselves have been too indifferent to take any interest in the civic affairs of their own city—even at election times.

Frankly the electors have only themselves to blame that the power to administer their own affairs has been for a time taken out of their hands, for had a better civic spirit prevailed such a pass as was witnessed six years ago, when the system of Mayor, Alderman and Committees was changed to the present system, with the hope of a better administration, and is again being witnessed in another change, would have been impossible. An elected body, whether good or bad, is truly representative of those who elect it.

The only hope that we can see for the electors of Montreal in again securing the administration of their civic affairs by popular government is to take a keener and more intelligent interest not only in the new council, even with its curtailed powers, but to educate themselves in civic government as it is practised in other cities. Then, and not till then, will they be able to demand from the Provincial legislature what is after all their just right. At the present moment the great metropolis city of Montreal, which contributes the larger part of the income of the Province, has been told by the Provincial Legislature, that it is not capable of governing itself and consequently must have an administration nominated by the said legislature. Not a position to be proud of, but Montreal deserves it all.

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### KULTURE OR CIVILIZATION.

At a recent convention of the League of Minnesota Municipalities Mayor Hardie, of Lethbridge, President of the Union of Canadian Municipalities, delivered an address, which under the title of "Which shall it be—Kultur or Civilization," was splendidly illustrative of the spirit of the Canadian West in this war. Mayor Hardie struck the note of patriotism at the outset and applied it with vigor to the responsibility of Canadian and American citizens. The address is repeated on another page in this issue.

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### COMMISSIONER BRADSHAW.

In selecting Mr. Thomas Bradshaw, Finance Commissioner of Toronto, to advise him in regard to municipal issues, the Minister of Finance has taken a wise step in securing the co-operation of the municipal councils of Canada in his financing of the war. Commissioner Bradshaw, above any other man, has the confidence of the councils and their officials for not only does he know all about the financing of a community but he has time and again given the benefit of his knowledge and experience to councils who have sought his advice, and they know that any decision he may give regarding municipal issues will be fair.



## The Co-Ordinating of the Municipal Forces of Canada for War Purposes

The executive of the Union of Canadian Municipalities in conformance with a resolution passed at the London Convention, and in co-operation with this journal has prepared a memorial for presentation to the Dominion Government urging that such a resolution be put into practice. Copies of the memorial and plan of campaign have already been mailed to the councils for the signature of the Mayor. Most of the memorials have now been returned signed, accompanied in many cases with letters, the tone of which shows that there is a strong feeling of patriotic fervour among the local authorities and that they just want a lead to capitalize that fervour into a concrete, but complete, mobilization of the local forces so that Canada can better do her duty towards winning the war. The resolution on which the memorial is based has been given in these columns before, but it is worth repeating: That "since no general system yet exists in the Dominion linking the authorities of the Federal Government with the Municipal Councils to help to put war measures into practice, the Union of Canadian Municipalities in Convention assembled respectfully recommends to the Federal Government that steps be taken for better co-ordination of these authorities with a view to winning the war, and to preparation for after the war."

The plan suggested in the memorial is briefly as follows:—That each municipal council form itself into a committee of the whole, and as such to deal with all war measures that directly affect the community. That the general committee appoint sub-committees to act in conjunction with the local organizations dealing with food conservation, vacant lot cultivation, etc., so as to bring about more concerted effort on the part of the citizens.

That the citizens of Canada are determined to do their part to win the war is evidenced in the return of a government with one mandate only—to mobilize all the human and material resources of the country for the common cause. There is no doubt, too, that the same obligations rest on every public body, especially the municipal councils that are not only in daily touch with the people, but have the necessary machinery to effectively co-ordinate the resources of the country. In this alone the councils have a great opportunity to serve their people and men at the front, but they can go still further and by the same machinery so co-operate with the federal and provincial authorities to the end that each community will be more fitted than what they are at the present moment to meet the conditions that will be thrust on the world when war ceases.

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## The Opportunity of the Canadian Press

The Morning Albertan, of Calgary, has commenced a series of weekly studies of municipal problems, particularly as they affect the City of Calgary. This is an innovation of the right kind, for there is one fact that is being continually brought home to students of Canadian affairs, namely—the general indifference of the daily press of Canada to municipal government and its problems, though there is nothing—outside the family income—that affects so much the daily life of the people. It is true every daily newspaper has its city hall reporter, but his business would seem to be to learn as little as possible of the science of municipal government; for science it is, of the most specialized kind. "Get a good spicy story" is the general instruction, and so the readers are served up with all the wickedness of the local council that can be conceived in the fertile brain of the municipal reporter.

We do not imply that all municipal reporters lack a general knowledge of civic affairs, for we know of a number of newspaper men with regular city hall assignments, who if given the opportunity would do splendid constructive writing (as is evidenced in special articles written for outside journals) only they are handicapped by their instructions.

Surely the time has come for the editors of Canada's press to realize that the citizens of the

country have a standard of intelligence that can appreciate something better than mere destructive criticism of our local councils, and we congratulate the Albertan in making a good start in the right direction. Mr. George Williams, who is conducting the new department, shows in his first article that he has not only a thorough grasp of the fundamentals of municipal government, but its practice in Canada. Instead of starting out with an indiscriminate condemnation of the local council, taking the usual practice as a criterion, Mr. Williams compares the government of Calgary with that of other cities, and finds that it is good. These comparisons cannot help but make his readers think—and that is something gained—and no doubt his department will soon have the effect of inducing the citizens of Calgary to take a greater pride and keener interest in the government of their city. Such a constructive and educational propaganda in civic affairs is badly wanted throughout Canada, and the local press is the proper medium, and our suggestion to the editors is that they turn their municipal reporters into propagandists along the lines so ably started in the Calgary Albertan. The cost would be no more than what it is now, and the incentive to the reporter in thus having to study up a wider field in municipal government would be such as to make him feel that he and his journal were becoming real factors in the building up of the community.



## Ships, Ships and More Ships

"The request coming from the Allies now is for shipbuilding will be returned many times not only in monetary values, but in the general development of the country. Dr. Stansfield, of course, has in mind steel shipbuilding, which perforce is and will be limited for some time, because of the shortage in this country of trained mechanics. But we may ask what has become of the big programme mapped out by the federal authorities for the building of wooden ships. There certainly is not the same handicap here—indeed, in wooden shipbuilding Canada ought to lead the world, as she did a generation back—and while wooden ships have not the same commercial value as those built of steel, yet for some years to come they will be valuable assets to the nation that owns them. Surely then common sense should urge the building of ships from material indigenous to the country and by labor that does not require the technical knowledge of the steel ship-builder, provided it is shown that such ships are wanted. And they are wanted, for is not the cry, "Ships and More Ships"? At first the federal authorities thought so too, and urged local authorities to encourage the industry wherever possible. But suddenly the ban has been placed by the powers-that-be on wooden shipbuilding in certain municipalities. Why? The mere statement given out that it is only steel ships that are wanted is not a satisfactory answer to these local enthusiasts, who in the demand for ships thought they saw an opportunity to serve their community and their country.

"Ships, Ships and More Ships."  
 "What a pity that Canada is not better prepared to answer this call. She has all the resources except skilled forces necessary for a large and important shipbuilding industry. She also possesses many of the most important natural advantages for such an industry. At one time shipbuilding was a characteristic feature of Canada's industrial life. But lack of foresight on the part of those to whom her destiny was entrusted failed to support and assist the industry over that period of transition from wooden to iron, and eventually steel ships, and it languished. But the spark of life is still there; the resources of raw material are even greater than before and the conditions, if anything, are more life giving and life sustaining than they were.

"There is lacking only the political, industrial and financial leadership necessary to a public awakening of this country's needs and opportunities to fan the industry of Canada shipbuilding to a full glow of vigorous and healthy life."

The above words, by Dr. Stansfield, in an editorial in the new publication "Iron and Steel" of Canada, will find a responsive note throughout the Dominion, and especially in those municipalities situated on the sea coasts and lake shores. The country that will have the actual tonnage in shipping at the end of the war is going to win out in material progress, and every dollar spent now in

in monetary values, but in the general development of the country. Dr. Stansfield, of course, has in mind steel shipbuilding, which perforce is and will be limited for some time, because of the shortage in this country of trained mechanics. But we may ask what has become of the big programme mapped out by the federal authorities for the building of wooden ships. There certainly is not the same handicap here—indeed, in wooden shipbuilding Canada ought to lead the world, as she did a generation back—and while wooden ships have not the same commercial value as those built of steel, yet for some years to come they will be valuable assets to the nation that owns them. Surely then common sense should urge the building of ships from material indigenous to the country and by labor that does not require the technical knowledge of the steel ship-builder, provided it is shown that such ships are wanted. And they are wanted, for is not the cry, "Ships and More Ships"? At first the federal authorities thought so too, and urged local authorities to encourage the industry wherever possible. But suddenly the ban has been placed by the powers-that-be on wooden shipbuilding in certain municipalities. Why? The mere statement given out that it is only steel ships that are wanted is not a satisfactory answer to these local enthusiasts, who in the demand for ships thought they saw an opportunity to serve their community and their country.

### THE VALUE OF EFFICIENT WORKMANSHIP.

"Capital, enterprise and energy can accomplish a great deal in promoting the welfare of any country, providing there is a foundation of efficient workmanship to build upon, but without that foundation our best efforts are doomed to failure.

"Canadian workmen as a class are possessed of great adaptability and a high order of natural intelligence, and quickly become expert machine operators, but the Canadian artisan, outside of the engineering class, usually labors under the disadvantage of not having served an apprenticeship and of having no opportunity to become familiar with the principles upon which his work is based. In a young country like Canada, whose industries are in the making, there is a constant demand for men who know how things should be done, who understand the reasons why they should be done a particular way, who can instruct others, and who, when things go wrong, can put them right. In brief, trained men who can be entrusted with responsibility. Neither our present factory system nor our educational system makes provision for the training of such men, and in consequence our industries and our workmen both fail to make the progress they should or to reap the rewards to which their industry entitles them.

"Other countries are far in advance of us in the practical efforts they have made to increase the efficiency of their working force. The industrial pre-eminence they have secured should be an object lesson to inspire us and should determine us to do likewise.—Col. T. Cantley, in "Iron & Steel" of Canada.

### ANNUAL BULLETIN OF PUBLIC AFFAIRS INFORMATION SERVICE.

PUBLIC AFFAIRS INFORMATION SERVICE. Bulletin. Third annual cumulation, Oct. 1918-Oct. 1917; edited by Lillian Henley, assisted by Katharine J. Middleton. 490 p. N.Y., The H. A. Wilson Co., 1917. Price on application.

The special mission of the Service is to list by subject the more elusive material in print. A partial impression only of what the Service attempts to index is, perhaps, obtained by a cursory glance at the Key to periodical references, and list of books indexed. Although these are valuable features of the Service, the fugitive material, including special reports, investigations, brochures, etc., represent more accurately where the staff expends the greatest effort.

All entries do not represent printed material. Notes, announcements and digests show the trend of public thought and action, but do not refer directly to printed matter.

Special mention should be made of how the trend of public opinion, in various states during the past year, is shown chronologically by:

(1) A subject digest of the vote at the 1916 election in various states on constitutional amendments and other measures referred to the people.

(2) By a digest of the inaugural messages of the governors to the legislatures of all the states that had legislative sessions.

(3) By a partial digest of the laws enacted by the 1917 legislatures on social and economic topics.

Each of the 490 pages of this third annual cumulation contains from 35-45 references, approximately 20,000 entries in all. The subject-headings are non-technical, and fully cross-referenced so that the volume is very usable. Altogether the cumulation is a rich mine of information on every imaginable phase of social, economic and governmental affairs. As an extremely large proportion of the material is not indexed elsewhere, no research worker or reference librarian should be without this volume.



## Commission Manager Plan

City Clerk Baker of London (Ont.) in a recent report to his Council on the Convention of the National Municipal League which he attended, made some very interesting comments on the Commission Manager plan, from which we quote the following:

The Commission Manager plan has won a permanent place in American Municipal Government. The trend of development is quite noticeable. The fact that the Commission should be legislative only, and the City Manager administrative, stood out more clearly than before. The Manager is not boss. In the old federal plan there was always a confusion of administration and legislative authority. The cloven hoof of politics always appeared in the administration department. The people of the cities have begun to see the fallacy of attempting to secure trained and competent officials by the election method. Very many of the best thinkers at the convention recognized as a weakness in the Commission form of government the fact that an effort was being made to elect members for the administration of the several departments of municipal activities. Two administrative authorities—Manager and Commission—must clash; friction cannot be avoided.

The fact that the management of Dayton had changed a debt of \$125,000 on current expenditures to a surplus of \$70,000, which had been transferred to the old debt account, was evidence of its utility. The further fact that no money had been borrowed to run current expenditure under Commission Manager form appealed to the members of the convention.

The Dayton plan provided for a board of five commissioners elected at large who, jointly, legislate only. The candidate receiving the highest vote is Mayor and receives \$1,800.00 a year. The four other members serve for \$1,500.00 a year. The Manager is elected by the Commission and receives \$1,250.00. The Manager is not the sole, but is the chief administrator. The Commissioners appear to administer departments and report to the Manager. Mr. Manager must be tactful or there would be much confusion in administration. The Commissioners must also be big men, in order to secure such efficiency.

Many a good Mayor, under the old system, with high ideals, and good business judgment, had entered his office with great hopes for the City, but had retired a failure, because the machinery of government was so intricate that co-operation of the various civic administrative departments prevented his accomplishing his desires. A City Manager has control of all departments and has it in his power to succeed and it is up to him to show results or satisfy the ratepayers.

It was claimed by Mr. Lovett of Detroit that the City Managers were "too efficient" and "mere efficiency will never solve the problem of municipal government." To this Mr. Garland of Dayton replied that no system could be more simple or more economic, and there is no heartless efficiency about it. Men who have served long in some city department, receive better treatment from a City Manager, and give better service than he ever received from a Council and Mayor.

### Selling Good Government.

No system of government can succeed without publicity and the interest of the citizens. If ratepayers are well-informed, bad government is made impossible, and good government will be improved. Pitiless publicity was the main agent for efficient government. The speakers claimed that the reports sent out were too accurate and full for general information, and urged that more "humanized reports" be submitted from time to time. Statistics alone are dead. No newspaper, knowing the public, would publish them. It was, therefore, up to the government to give the vital touch to their reports and create right thinking.

Mr. Garland cited his own reports as an example. In Dayton, they supply lawyers to give free legal aid, who are always ready to go into Court, if necessary, to obtain justice for poor men and women who cannot afford to engage in law suits. In publishing their report, while the cost of the department was given from the Auditor's statement, they published a story of a negro scrub woman, a widow with children to support, who came to them stating that a lady for whom she had done a day's work had not paid her the dollar and a half due. The negro woman had gone four times to get this money, paying extra car fare

twice and walking a distance of several miles the other twice. In three days the \$1.50 was turned over to the scrub woman.

The Dayton Health Department has taken over the management of all charity grants by getting all citizen bodies, willingly, to co-operate. The Visiting Nurses Association, the Tuberculosis Association and the Charity Organizations are all given the use of the offices and officials in the City Hall free and, in this way, the charity work is consolidated and co-ordinated at a saving of much expense. In submitting the report, after giving briefly the cost of the department, the Commissioner tells a story of one of the nurses taking some chrysanthemums, grown in the city parks, to a sick child of poor parents who cried out, "Somebody was good to me to send me the rich man's flowers." The fact that the city supplied these beautiful mums to the city's poor showed its interest in its poor people. The Commissioner also outlined the plan, under the management of the Welfare Department, by which the citizens of Dayton, on payment of one dollar a year, might become members of the Country Club, and the report also cited some workmen's enjoyment of the privilege.

### DIRECT LEGISLATION AND THE RECALL.

The initiative, referendum and recall mean public ownership of the Government. If the control of affairs is put in the hands of a few men for life without responsibility to the controlled the Government is oligarchical and undesirable. If the control is for three years it is oligarchical. Many a monarch's reign has been shorter than the terms of some of our representatives who should be subject to the control of the voters every moment.

Ought the people's will to govern all the time, or only now and then?

Someone has said no one will oppose direct legislation "unless he is at heart opposed to popular government." John Quincy Adams said "The will of the people is the end of all legitimate government on earth."

The initiative is the proposal of a law by a reasonable percentage of the voters. The referendum is the submission of a measure to the voters for final approval or rejection; obligatory, when all but urgency measures must be submitted; optional when submission may be required by petition of a reasonable percentage of voters. The initiative is the right of asking or a decision by the voters, and the referendum is the right of making such decision.

It will perfect the representative system, correcting the evils of the unguarded method of making laws by final vote of a body of delegates beyond the reach of any immediate effective control by the voters.

It will remove the concentration of temptation by diffusing power; it will no longer pay to influence a few legislators, because their action will not be final. It will eliminate legislative corruption, kill the lobby, discourage log-rolling, prevent unwisely franchise grants.

It will destroy the power of legislators to legislate for personal ends and the power of unscrupulous minorities in legislative bodies.

It will diminish partisanship and tend to wipe out party lines and voters may vote on particular measures according to their convictions without leaving their party or deserting its candidates.

It will tend to the diffusion of wealth by depriving the wealthy of their too great power in government and placing greater legislative power in the middle and producing classes.

Every election is a reference to the voters; direct legislation simply extends the application of the principle and improves the method. Instead of referring many questions for a compound judgment a judgment is asked for on each question.

Voters will never thoroughly understand public affairs until they decide on issues and cease carrying on public business by proxy. It is a common-sense application of the established principles of agency, affording the principle the right of veto, direction, control and discharge.—Howard S. Ross.



## Build Roads --- and More Roads

CHARLES A. MULLEN.\*



The author would prefer to be in a position to enforce the above caption as an order; but, lacking the mantle of authority, must be content with urging upon those who do possess power the necessity of much road construction.

There are two great national extravagancies in which civilization must no longer indulge. The first, needy idle men; the second, men not efficiently employed in production. We have always had, in times of international peace, more labor power than we have used; and that which was employed seldom reached any-

thing like reasonable productivity to the community, though it has frequently piled up swollen fortunes for the individuals who own those things necessary to industry.

We are going to build roads after the war; many of them. Oh yes we are; whether our dear old stick-in-the-muds think it advisable or not. We are also going to do very many other things on a stupendous scale that now seems impossible to the poor human phonograph whose one refrain is "Can't, Can't, Can't." We not only can; but, to be blunt, we must.

The first great national waste, needy idle men, will be upon us shortly after the close of the war. It will be remedied, not because as a community we are too kind-hearted to see human being suffer want in the midst of plenty, for we have often permitted that, but because the needy idle men will then be, for the first time, sufficiently intelligent to demand that this type of extravagance shall not go on at their expense; and, for the safety of our own sanctimonious home-staying hides, we will listen to them for fear of their righteous wrath.

The much greater danger to the community is from the second great national waste; for while we will be compelled to employ the needy idle men, no one may be kind enough to force us to use their labor power in the economical production of real community values. In fact, efficient production will be only relatively possible unless the preliminary work of planning and laying the foundation of organization is done now; it will be too late when the flood tide of labor power is upon us.

The building of wagon roads is only one of the many things that will require doing and that will be done after the war; yet, it is quite an important, in fact, the pioneer step in all territorial improvements, whether it is the opening of new lands or the further advancement of old settlements. The passing of a community from one phase of highway development to another always precedes a raising of its standard of community life; for not only do horses and wagons and motor vehicles carry their passengers and freight over the paved highways with ease, but the phenomenon of social thinking that has gradually raised our civilization to better levels must also find its means of ready circulation through the same medium.

Assuming that which is a foregone conclusion, that after the war we will enter upon a broad scheme of road building and improving, how shall we go about preparing for it? Shall we trust to luck, as usual, with the comforting knowledge that, oh, well, we will muddle through somehow;

or shall we, while there is less hurry and more time, lay definite plans now so that when we are called upon to expend human energy upon this important work it shall be utilized to the best possible advantage of the men who will be engaged therein and of the community of which they will be a part? Will we use this labor, or waste it?

Hundreds of millions of dollars are now being used for war purposes, to kill men. It will not be possible, after this war, to explain to the returned soldier that the reason why he may not produce the food, clothing, shelter, and other things that are necessary to give him the fullness of life is that there is no money left. Somehow or other the thought has gotten abroad that money is but the circulating medium by means of which these things are done; and that if money will not circulate voluntarily, it must be conscripted and made to function. Either by present taxation, or by those bond issues which are but deferred taxation, the medium of exchange must be made forthcoming. Men will no longer consent to suffer even inconvenience when they are willing to produce abundance.

The road plans of the Dominion, its Provinces, their Counties, Towns and Cities, should be worked out on a very comprehensive scale that shall leave as little as possible to chance. After the greatest care has been taken, even then there will be enough go wrong to engage the full attention of those in charge; and all plans should be sufficiently elastic to be susceptible of almost daily improvement, if need be, during the actual progress of the work. Every organization or individual in charge of public road matters should be prepared with definite plans for almost immediately starting work that would ordinarily require many years.

There should be a co-ordination of endeavor between the different political units and sub-divisions to the end that the after-the-war highway building offense shall be productive of suitable results. We may even need a General Staff in charge of highway work, who shall have authority to tell Alderman So-and-so where to get on and off and to see that he does as bid. Already having a food controller and a fuel controller, may we not also need a Dominion Public Works Controller to co-ordinate the work on our highways in a satisfactory manner. Is there any reason, for instance, why the City of Blank, situated between the Counties of Blank, having the Towns of Blank as its suburbs or close neighbors, and being the converging point of the Blank Provincial and Dominion highways, should not be the centre of one well organized road organization with equipment to do the work for all?

The reason we are now so largely a stuck-in-the-mud community is that to date we have never done more than nibble at our road work, with only an occasional locality taking a small bite. To be successfully attacked, this problem needs heroic treatment by men of broad vision. If it does not get such treatment, we shall be the losers. It is not always the highway departments that are to blame; for the policies of the heads of some are so much in advance of the public thought on the subject that they can not carry out these policies, and may only approach them with cautious, simple educational steps.

Now people do not want to go on having things done for them in a haphazard way, but each little community can not resolve itself into a group of road experts, nor can it afford to hire the most competent men even if it had arrived at the point where it recognized the necessity for having them. Something must be done along broad lines; and that something requires real political ability, foresight, and faithfulness to the public interest. Our present statesmen seem hardly to have glimpsed the necessities and the possibilities of the situation. May they see the light before dire necessity shall force their hands in a way that will produce much social waste.

To conclude, the author would urge that plans be made now, not after the war is over, for a trans-continental highway, inter-urban heavy traffic roads, city streets and county by-ways; and that the plans be made on a scale requiring general co-operation; not the present scheme of every community for itself by which none of us seem to get much of anywhere. I believe the Editor of the Canadian Municipal Journal has already made some proposals looking to this much desired end.

\*Director of Paving Department—Milton Hersey, Company, Limited, Consulting Engineers, Inspectors, Industrial Chemists, Montreal New York, Winnipeg,



### MILITARY HOSPITALS COMMISSION.

To the Editor:

In your issue dated December 1st, under the heading—"The Returned Soldier Problem," you indicated an interest in the vocational training of returned soldiers. Enclosed herewith you will find an article containing information which it seems readers of the previous article should have in their possession in order to form full judgment on the questions raised.

Yours faithfully,

C. NORMAN SENIOR,  
Publicity Representative.

Under Order-in-Council power has been given the Military Hospitals Commission to train for new occupations returned sailors and soldiers disabled in such way that they cannot re-engage in their former work. Thus a miner with an arm off, a blacksmith with spinal injury or a textile factory employee with tuberculosis is clearly entitled to be taught a new method of earning his living.

Over 35,000 men have been returned from overseas for various causes. Of these between 17,000 and 18,000 required further medical treatment in Canada, and were assigned to institutions under the management of the Military Hospitals Commission.

A procedure for ascertaining whether or not a wounded or invalided soldier is capable of returning to his old trade has been established. Improvements in the procedure have been made several times until now it is considered to be impossible for any man returning to Canada in need of re-education to be overlooked.

A standing order exists that every convalescent soldier must be interviewed by the vocational officer of the Military Hospitals Commission Command unit, to which he is attached, and a form made out. This form constitutes a complete survey of the man from the industrial standpoint.

When the form is reviewed, and it appears from the information therein that a man is likely to need re-education, he is interviewed by a vocational counsellor and a medical officer, whose duty it is to consider the line of industry for which his aptitudes, previous training and remaining abilities qualify him. Their report goes before a committee known as a Disabled Soldier's Training Board, which consists of the district vocational officer, a medical officer and a man preferably drawn from the branch of industry which it would appear is most interested in this man's vocational future, but in every case, a man acquainted with local industrial conditions. Sometimes after a board has been sitting it is thought wise to seek the advice of a man connected with some other line of trade or industry, and the board in such cases always does so. This board, after an interview with the soldier, makes the selection of the course of training to be given.

The foregoing outlines the method of the procedure for awarding courses of re-education. On January 2nd, the last date to which figures have been compiled, the records of the Commission showed that courses of re-education had been assigned to 1,777 returned men, approximately ten per cent of those who have passed through the Commission's hands. Other figures indicate that of the number of men entering the Commission's institutions at the present time, only about eight per cent are in need of re-education.

Before the present procedure for awarding courses was completely developed soldiers possibly eligible for re-education and in need of it may have been discharged. Indeed, in the very early days there can be no doubt that such opportunities as are available for those returning now were not available.

The Commission has decided that these shall not be overlooked. An opportunity for vocational re-education is open to every returned soldier who comes within the order-in-council—that is, who is so disabled that he cannot work at his old trade. The vocational training branch is at the present time searching all back files and in conference with the Pensions Board is making a thorough canvass so that every man who was not fully interviewed in regard to his possible need for re-education, may have the opportunity presented to him. A personal letter is being sent to every discharged soldier who has not been so interviewed, explaining to him what the country is willing to do. In addition, where it appears from the man's file, that there is an obvious possibility of his needing re-education,

### ROAD BUILDING URGED BY AMERICAN ASSOCIATION OF HIGHWAY OFFICIALS.

The American Association of State Highway Officials held its annual meeting in Richmond, Va., on December 6. This association, which is composed of highway commissioners and engineers passed the following resolutions, which are of particular interest at the present time to Canadian road authorities because of the strong movement for the better maintenance of our own highways, roads and streets:

"We believe that while every effort of every industry and occupation must be first directed towards carrying this war to an early and successful end, nevertheless the prosecution of highway work is essential, both as a war measure and that the adoption by the nation, by the states, or by other municipalities, of a policy of half-hearted prosecution of highway work would be an irreparable blunder. We recommend to the several states, care in the selection of improvements so that there shall be first improved those roads of the greatest economic value in the present crisis. From developments so far, it seems inevitable that the present means of transportation will become utterly inadequate and must be supplemented by motor transportation over the main arteries and every step must be taken to put these arteries in condition to take and to withstand this traffic."

"Especially do we commend to all Highway Officials an intensive program of maintenance. Roads which have been built must be saved, and we trust that the Executive Committee will use every effort to insure that the National authorities give especial consideration to the movement of all materials to be used in maintenance.

"We recommend that in the present emergency, all convicts and other prisoners, the harmlessly insane, war prisoners, and alien enemies be used in so far as possible in industry and in road construction and urge legislation to this end.

"We recommend to all Highway Departments a campaign of education and publicity so that all the people may be fully informed of the necessity, particularly at this time, of continuing a sane program of road construction, and intensified maintenance and of the important place these matters have in the program of prosecuting the war."

### EARL GREY—A LAST WORD.

A piece of literary news which has for Canadians an almost national significance is the announcement of the forthcoming publication of Earl Grey's last message to the Empire. At a time when even the most devoted and unselfish of statesmen might be pardoned for thinking only of his approaching end and his private affairs, Earl Grey summoned his falling energies to utter a final word in support of the ideals to which he had devoted his life. This message has been given to the world through Mr. Harold Begbie, the well known novelist and man of letters, who was for some years intimately associated with the late Earl Grey. The work will be published by Messrs. Hodder and Stoughton, Ltd., Toronto.

a personal interviewer will be sent out to find him and if necessary bring him before a Disabled Soldier's Training Board. This field work is being done in geographical sub-divisions.

While it is true that some Canadian returned soldiers may have been overlooked for the reasons given above, Canada has done proportionately better than most other countries.

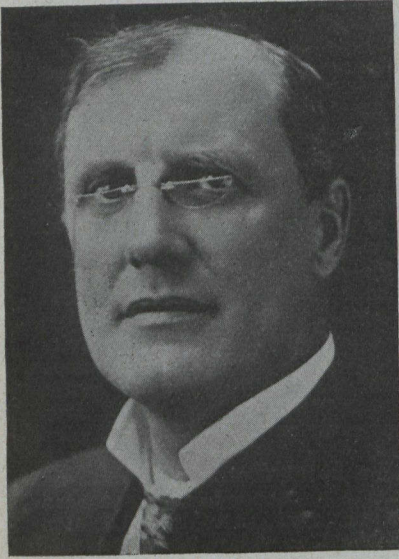
It is now well known that a discharged soldier who has not completed his course of re-education, receives from the Military Hospitals Commission paymaster a monthly pay cheque for the support of himself and his family. This will apply also to soldiers already discharged who may come back for re-education.

The fullest co-operation of all people who may know of soldiers coming within the class above described is requested by the Military Hospitals Commission in order that their needs may be brought to the attention of the vocational officers. Every discharged soldier who believes that he is entitled to re-education should apply either to the nearest branch office of the Commission in person, or should write to the Vocational Secretary at Ottawa.



# Which Shall It Be--"Kultur" or "Civilization"

W. D. L. HARDIE, President of The Union of Canadian Municipalities and Mayor of Lethbridge, Alta.



In a great war—the greatest war the world has ever known—there are two ideals of civilization contending for the commanding place in the world: that of "Kultur," represented in the German doctrine that "Might is right;" and "Civilization," as Anglo-Saxon Countries understand it, that "Justice is Right."

## Germany's Place in the Sun.

That "Kultur" might have what the Germans called "Germany's place in the sun" that nation, with a combination of allies, Austria, Turkey, and Bulgaria, practically raped the civilian world, especially the Christian part of it.

## Treaties Scraps of Paper.

To gain her object, Germany declared solemn treaties but scraps of paper, and marched through Belgium destroying property, raping and otherwise violating women, murdering the aged and young, and enslaving the able-bodied without regard for even the amenities of war, which are none too many at the best. Her allies raped and destroyed poor, we, but heroic Serbia, without the smallest of reasonable excuses. She simply wanted to destroy that little nation to get her out of the way because heroic, liberty loving people are always a nuisance and a danger to tyrant bullies.

## Austria and Serbia.

But Austria forgot for the moment the great history behind the Serbian race; she forgot the battle of Kassofo where the heroic Serbians sacrificed themselves almost to a man, in the defence of their liberties against the Turks, away back in 1371. A great Empire cracked at that battle and a liberty loving people have suffered nearly 600 years of bondage since then, but never, in all that period, has there been a moment when hope of liberty was blasted entirely. They have been fighting and contending for freedom all these years, and lately have been gathering a little at a time until a new Kingdom sprang up where there was but little prospect, a generation ago. This Kingdom embraces only about 4,000,000 of Serbians, while there are 10,000,000 more scattered throughout the Balkans and the Austrian Empire. All these are praying and hoping for the day when "Civilization" shall replace "Kultur," that justice will supplant might and that they will be permitted to reassemble under the one head of a great limited monarchy that shall stand for equality and justice before the world. The Turks took away their liberty then, but the time is at hand when the scales shall balance once again.

## Time of Testing.

This is a time of great stress; a sifting of nations; a trial of character and a test of racial qualities. If we cannot roll up the central powers' armies, we can break the heart of the people and compel our own terms of peace in this way. But these two will and are going hand in hand now and are made doubly sure by the great American nation's entering on the side of the Allies. The turn of recent events on the Western battle front and Italian battle front shows very clearly that armies of even millions can be broken and crushed. It is my humble belief that if the Russians had been able to continue their legitimate share of this war, peace would have been almost at hand with all the concomitant blessings that

would have accrued to Russia in a new born freedom. We have a heavy sigh of regret for ourselves and Russia, but mostly for Russia because of her misguided direction in her revolution. The fiery furnace has been doubly heated for her, but let us hope that the fiercer trial will guarantee a firmer foundation for her liberties to be built upon.

In our will to win the war, we must carefully mark the progress we have made towards gaining a satisfactory end. In 1914 no power excepting Germany, in all the wide world, was prepared for war. The dark cloud of war suddenly arose in a clear sky, but behind that suddenly arisen cloud were forty years of preparation on the part of the central powers and especially of Germany. She desired a new place in the sun and made every plan to obtain it, by fair means or foul, more particularly by foul means.

## Our Backs no Longer to Germany.

We no longer have our backs to Germany as we had in the retreat from Mons to the Marne, but we are facing the foe and driving him back and there is but little doubt now, with a full knowledge of superiority on the part of the Allies, that they can beat the central hosts. In the retreat from Mons we had but few men and small equipment. The men and the equipment were the best, but entirely inadequate, but they, just the same, made the German Kaiser regret his remarks of styling an army the contemptible little British army. It then was small but good; to-day it is large and powerful with the full faith of victory, a morale that adds another hundred per cent to its quality and equipment. This in combination with France's wonderful achievements and her wonderful army struck the death knell of Germany's hopes and the powerful strength of the American finance and man power has forever made Germany's hopes futile. This will eventually prove the greatest blessing to Germany because the inevitable result will be that she will exchange "Kultur" for "Civilization," "Might is right" for "Justice is right" and "Autocracy" for "democracy." The last blessing will be worth more than they have sacrificed for a wrong principle. It will be a hard lesson, but it will have been well learned.

## United States in the War.

It is not for me to say what the United States will do in this war, but I do know that all over the world, freedom breathes more freely and has a larger hope in the ultimate progress of the world in civilization as Anglo-Saxons understand the world.

All the Allied Nations shall be under an eternal obligation to the soldiers who are fighting this war for us, and I am one of those who do not think that we are doing our full duty towards the soldiers.

## In Canada.

In Canada we have got together about 400,000 men, roughly 5 per cent of our total population, and to keep up the rank and file, depreciated in every battle by casualties which are larger than in previous wars, we will have to send at least another 100,000 men and perhaps 200,000.

These men are giving up everything, for \$1.10 per day from the public purse, and in the case of married men for \$1.10 plus separation allowance of another sixty-five cents from the public purse, and a Patriotic Fund allowance from money contributed by the people by direct annual subscriptions.

This is inadequate, more especially since the cost of everything has advanced.

These soldiers toil and moil as never men did before, and as no man at home does, yet the man at home is receiving larger remuneration all along the line and some are making fabulous fortunes. If there is conscription of manhood there should be conscription of wealth, and in wealth I am including the laboring man getting larger remuneration.

## Conscription of Wealth.

In Great Britain the railways are in the hands of the Government; the manufacturer turns over 80 per cent of his munition profits to the Government; there is a graduated income tax on all over \$750, and I believe lately this sum exempted has been reduced to \$500 and after the wealthy have met all income tax they are required to turn

(Continued on Page 5)



## Youthful Offenders

How to Save the Sturdy Restless Boy From Developing  
in the Wrong Direction.

J. J. KELSO.

There always will be more or less youthful delinquency. The exuberant energy and enthusiasm of the growing boy must find an outlet: And our modern life is so full of excitement and temptation of all kinds!

Labor saving devices and inventions have left little for the growing boy to do. Gas, electric power, telephones—no wood to split—no messages to run—while the congestion of large cities deprives the children of open spaces in which to disport themselves.

Motion pictures—while good in many ways, give the wrong kind of recreation—too much that is lurid—cabarets, drinking, cigarettes, revolver shooting—portraying vice and crime that in community life is absolutely illegal and criminal.

Departmental stores improperly expose goods that tempt the morally infirm.

Then too, adults who permit or encourage children to do wrong are seldom punished.

The poor child, and the children of the poor, bear all the burden, the disgrace and the punishment.

School life.—In the first place the usual school curriculum does not appeal to the sturdy restless boy of ten to fourteen—not enough action, too much book learning and too little of the hard work that develops the inventive genius. Truancy to some extent naturally follows, and then we hand the truant boy over to the policeman. And it is



MR. J. J. KELSO,

Director for Ontario of Neglected and Orphan Children  
and Some of His Wards.

here that too often his criminal career begins. He recognizes and resents unjust treatment, and shows it by rebellious and sullen defiance.

The Juvenile Court is a great institution, but it may if unwisely administered or parsimoniously maintained, do as much harm as good.

Pitiful to see children of eight or nine arraigned for definite offences and duly proven guilty of crimes that to them are not crimes, but simply the very natural effort and desire to have a good time.

Trained Social workers and especially women should be enlisted in this momentous work for which they are so well qualified.

Why not also more women as Commissioners to deal with wayward children, made such by wrong training and social environment.

Too much centralization in juvenile court, school officials should have power to settle many of these youthful troubles, only referring the more serious cases to the central court.

Then should there not be fewer small newsboys on the

streets—street life is always bad for children and it would be far better to encourage elderly men unfitted for manual labor to develop this indispensable industry.

Probation officers of the right stamp are essential to success in guiding the young life of a large city. Only one probation officer to every hundred policemen. \$800,000 for the maintenance of the Police Department and \$15,000 to protect and supervise children and prevent the growth of evil, and yet some people wonder why miracles are not performed.

Only in theory, but not in practice have we begun to realize that child saving is all important to our civic and national life.

### THE FUTURE OF PALESTINE.

The establishment of a great Jewish community in Palestine is now as certain as anything can be, contingent on an Allied victory. The forty small settlements already started, with a population aggregating 40,000, will be extended, enlarged, and drawn together into a self-governing republic under the auspices of the world's most liberal governments. And in the carrying out of the enterprise, the opportunity is presented to put to the test of practice those new social principles that have acquired universal acceptance in every enlightened democratic nation, but that have never been realized because of the inertia of the people and the power of the established order. The time is here when such a set of principles can be agreed upon by the most practical of men, provided only they are free of self-interest and have the courage of their convictions.

The new Palestine will be land of agriculture, a miniature California, its farmers dependent upon community enterprise for the irrigation works and the fertilization without which the soil cannot yield generously enough to support the increased population that is planned. All the experience of the most enlightened communities in the United States, Australia, Canada and other nations can be drawn upon to devise a method of financing and a system of land tenure that will assure the independence and prosperity of the humblest Zionist, provided only he have the will and the industry to contribute his share of toil. This question of land tenure is certain to be vital in the new colony. And there will be no excuse for a method of colonizing that will leave room for the land speculator, the taker of unearned increment, the usurious banker, or the monopolist of such community functions as the transporting and storing of the land's products.—The Public.

### MONEY MADE FROM GARBAGE IN OLD COUNTRY.

The British Ministry of Food, in its educational campaign "How to Avoid Waste," showed samples of:

- Oils from fish waste.
- Potash from banana stalks.
- Fats from slaughter-house refuse.
- Meat meal for poultry from abattoirs.
- Dried house swill for pig and poultry food.
- Granulated poultry food from condemned meat.
- Guano fertiliser from condemned fish.
- Fish meal and grit for poultry from unsound fish.
- Metals from old tins and scraps.
- Disinfectant powder from flue dust.

A provincial mayor has collected a box of tinfoil, saved from a year's buttonholes, to be converted into tin.

The City of Liverpool has a plant for extracting poultry and pig foods, as well as fertilisers, from waste.

Sheffield and Nottingham specialise in getting iron out of unconsidered trifles, and Nottingham has also during the present year recovered 400 tons of manure from refuse.

Glasgow is systematically salvaging the by-products of waste. Other towns are introducing "digesters," the type of machine in which a dead horse can be "tipped, with the result that fats and oils are secured, in addition to dried and prepared animal foods.

It is reckoned that the metals found in dustbins total one ton per 1,000 of the population per annum, and that annually 250,000 tons of paper are wasted. Nearly everything thrown into the dustbin has a commercial or chemical value.



## Civic Affairs in Manitoba

H. E. MORTON.

### Winnipeg would abolish its Board of Control.

The long debated question of the maintenance or abolition of the Winnipeg Board of Control again cropped up at a recent meeting of the City Council and unexpectedly led to a long debate, during which seeds sown in the speeches of various members—more unexpectedly still—took ground, with the result that several meetings have since been held and the whole question of abolishing the Board is likely to be put up to the electors.

While neither the City Council nor the Legislative Committee had any idea as to a substitute for the Board in the government of the city, it has since been decided to ask power from the Manitoba Legislature to submit a referendum to the electors on the question on whether they want the board retained or abolished.

City Solicitor Hunt pointed out at several of the meetings, that when the city proposed to abolish such a body they would have to show the legislature that they proposed to introduce some more satisfactorily considered substitute. No other alternative system, however, has been proposed, but those referred to in the course of the several meetings included the old form of administration by aldermanic committees; the appointment of commissioners who would simply make recommendations to the council and the appointment of a city manager, while several aldermen expressed a preference for the Board of Control as at present if its duties to the Council were more clearly defined.

Controller Cockburn, who has been in the Council for many years and on the Board of Control since its inception, argued that the city years ago had risen up against the old form of government by aldermanic committees which, people would recollect, had been a distinct failure. They should therefore consider very carefully whether the commission form of government could be considered an improvement on the present form.

Such a drastic change in the government of one of the largest and most progressive cities in the Dominion requires more than mention in a journal of this kind, and it might therefore not be out of place to give the wording of the motion which at the meeting of the City Council was carried by 18 to 2. This read as follows:

"Whereas the question of the addition to the membership of the City Council of four controllers and the creation of the Board of Control as part of the civic administration was submitted on June 28, 1906, to the vote of the ratepayers legally qualified to vote for mayor and aldermen under the Winnipeg charter;

"And whereas the question was decided in the affirmative and the Board of Control has now been in existence for ten years;

"And whereas it is deemed proper that the ratepayers should have an opportunity of expressing an opinion as to the continuation of the present system of civic administration.

"Now, therefore, be it resolved, that the legislation and reception committee be instructed to consider and report to Council an amendment to the charter providing for the submission of a referendum on the question of eliminating the offices of the four Controllers from the membership of the Council and abolishing the Board of Control.

"And further, that the question making the term of office of members of the Board of Control of two years' duration, two to be elected each year, shall also be submitted at the same time."

There is thus three schemes of government, any one of which may in the near future be adopted for the administration of the city's business, namely:

1. The Board of Control may remain, and if it does remain the Controllers will in all likelihood be elected for a term of two years. It will continue operating as in the past in an executive and administrative capacity, with a seat on the Council and a vote in the legislation of the city;

2. The City Council may elect committees to take charge of all the departments of work as at the present time, reorganizing the departments and consolidating the work. Instead of remitting duties to the Board of Control, the committees, and especially the chairman of the committees, would be responsible to a much larger extent. The heads of the departments would be called into the committee meetings to confer with the members and would take instructions from the chairman of the committee. Committees would be responsible for expenditures, and would be responsible to the Council. Recommendation for ex-

penditures would come from the committee to the Council and would have to get the sanction of the council.

3. The Council might work with its committees, but in order to relieve the aldermen of much of the executive work, appoint on a salary a couple of commissioners who, in conjunction with the mayor, would be the city commission. This body would make the recommendations and carry out the instructions of the Council without regard to any elective influences. In short, this body would be in the position of managers appointed by a board of directors.

So far, so good. Without doubt, it is desirable that the opinion of the citizens should be finally determined after the trial they have given the Board. Certain cogent criticisms have been directed at the Board, and none of the reforms which are highly desirable in civic administration can be properly proceeded with until it is known whether the Board of Control as an institution is endorsed by the electorate, or whether it should disappear. Therefore, when legislative authority for the abolishment or otherwise is obtained at the forthcoming sessions of the Manitoba Legislature, the question will arise: What will be the situation if the referendum results in the abolition of the Board of Control? First of all the Legislature may require the alternative to be drafted so that the change may come into effect automatically, according to the result of the voting on the two questions. It might also be desirable to take the feeling of the electorate upon the several schemes before the matter could be regarded as finally disposed of. It seems, therefore, only reasonable to expect that something will be done to fill the gap left in the charter should the Board be abolished, as otherwise there would be an interregnum until still further legislation could be obtained.

### Civic Salaries.

The settlement of the much discussed civic salary question, which, condensed, means a further fifteen per cent. increase on the 12½ per cent. increase granted early in 1917, and which must be dealt with shortly when the Board of Control draws up its estimates for the coming fiscal year, commencing May 1, is giving the members of the Board a great deal of serious concern, and it is quite likely that they may call in outside assistance to help them come to some definite and satisfactory conclusion. An expert belonging to the Municipal Research Bureau of New York may be asked to come to Winnipeg and study the salary question with a view to drawing up a schedule of wages for all civic employees.

It seems quite possible that a system somewhat similar to that followed by the Federal Government may be adopted, whereby a fixed salary is attached to a certain position with a minimum and maximum for each specified class of work. This would include a regular yearly increase until the higher figure is reached, when an employee can qualify for a higher class to which a better salary is attached. The salary question is certainly one which will have to be settled when the estimates for the coming fiscal year are being drawn up and, together with the proposed pension scheme, which would be effected by the salary question, is one which is just now being given a deal of thought and consideration by civic authorities.

### A Civic Liability of \$700,000.

According to the report of the Civic Research League, Winnipeg, has a civic liability of over \$700,000 incurred up to January 1, 1917, in connection with its pensions to civic employees. The report states that instead of proceeding hitherto on any sound basis of setting aside reserves, the city has been granting retiring allowances each year to the men who in that year have become eligible for pensions. At present, the annual outgo for both general civic employees and police force is well on to \$32,000.

For the immediate present this procedure may seem cheap and easy as compared with a new plan suggested under an actuarially prepared scheme by Professor Mackenzie of Toronto University, but means a very "steep grade" for the future and a four-fold climb in the end. In short, the fallacy of the existing scheme is similar to that of the many assessment insurance schemes that have got into difficulties of late years.

The question is one to be met fairly and squarely. At present it is proposed to fund the already accrued liability of approximately \$700,000 and spread its payment over the next 40 years so as to equalize the burden. Then, for the future, it is proposed to build up a fund so that each generation of taxpayers will be making honest provision for the old age of its own servants. It is proposed that half

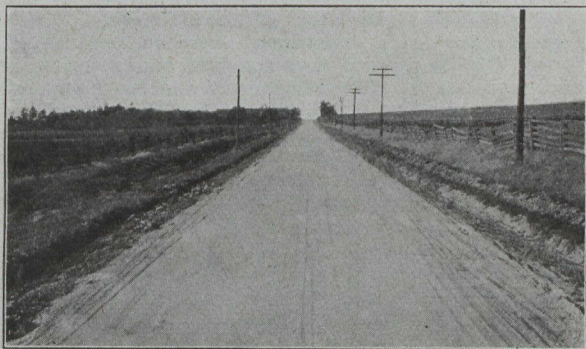


## NOW IS TIME TO PLAN ROAD WORK.

In the fall of the odd-numbered years all the work should be laid out about this time of year, the plans and specifications carefully prepared and the work advertised for bids not later than the middle of February of the following year. No lower bids can be secured early in the year when equipment is idle and contractors are anxious for work than at a later period when contract business is brisk. W. H. McVay, chairman of the board of county commissioners, agrees that the work should be formulated now and everything made ready for an early start next year.

### War Should Not Stop Work.

I have heard from a few sources suggestions that the road building should be curtailed during the period of the war. This is directly opposed to the policy of the federal administration and highly undesirable from the stand-point of the country at large. If all development should be withheld, particularly in public works, during the period of the war, the results would be disastrous. If expenditures for road construction and maintenance are curtailed the result would be disintegration of work already provided through great sums provided by the taxpayers. In this county and Whitman county, as examples, all of the permanent highway maintenance fund, would be necessary to preserve and protect those roads which have already been built through this medium, and to stop road work in either of these counties would mean big economic loss to either of them.—Spokesman Review.



A Well Built Canadian Road.

## THE SUPREME SACRIFICE.

When a man takes the chance of life and death either in protecting his home, his state, his country or the freedom and democracies of the whole world, he offers his life on the highest altar known in earth or Heaven—the altar of human sacrifice. Jehovah of the Jews; Christ of the Christians, erected no higher altar, and gentile and pagan have found none higher. Humble may be the altar whereon father and son offer themselves in sacrifice for defence of the family, the home or the city, but higher must be the altar when the sons offer themselves for sacrifice on the altar of a world freedom—a freedom for other homes, other cities, other nations and peoples.

## CIVIC AFFAIRS IN MANITOBA—Continued.

The cost of this future provision be collected from the civic employees themselves, instead of the city bearing the entire cost as at present. To raise the annual amount of \$113,000 needed to take care of the old liability of \$700,000 and provide for the new plan, would call for an additional levy of about half a mill on Winnipeg's present assessment.

The report which is worthy of commendation deals with the present police force pension scheme; additional provision for firemen and policemen, who although subject to special hazards in the course of their occupation, do not come under the Manitoba Workmen's Compensation Act; the maximum pension to be granted; the retiring of the initial indebtedness and other points. The main question at present is: Whether pensions should be granted at all to civic employees in contrast to those in ordinary commercial employment?

## KULTUR OR CIVILIZATION.

(Continued from page 48.)

unnecessary wealth over to the Government. I do not believe in confiscation, but during the war it should be a case of each for all and all for each.

### Education.

Education has been a great factor, one of the greatest factors, in building up civilization, but without its universal application the civilization was partial and confined to a few; in the recognition of individual rights we have the greatest factor in true civilization. As this grows, and it lacks a lot of having reached the zenith, so will a grander civilization spread itself over the face of the entire globe.

### This War the Great Leveler.

This war will be the great leveler, and we may hope from it a pronounced principle of individual liberty. Our boys at the front will come back with new ideas, broader views, a companionship the world has never known before, and the influence will be tremendous and beyond present conception.

### General Wolfe.

When General Wolfe climbed the Heights of Abraham, and captured Quebec, he little knew that he had added a new empire of vast and varied extent to the British Crown, which should go on extending and developing itself until it should reach the proud position of being the brightest of all the glorious jewels in that Crown; until it became a proud and potential nation within a great empire, until it had become a potential factor in the shaping of the human liberties in a great empire by counsel and influence.

### Another Empire.

And again Wolfe knew that he was practically opening the way for the founding of another empire that would stretch from the Atlantic to the Pacific and from the 49th parallel to the Gulf of Mexico, and would control a hundred million people, be the greatest food producing country in the world and be a trader in commerce and all kinds of enterprise.

### Spirit of Independence.

Wolfe little knew that at victory he set the spirit of independent government aflame in the minds of the Colonials in the New England States, which grew until it became a consuming flame which ended in the Revolution because they would not be taxed without representation. While Wolfe's great victory did all this, it did vastly more because its influence, through the development of the United States, has spread the beacon of liberty in an ever widening sense throughout the wide world until every country and every citizen is calling for the extension and recognition of the cause of the common people. Great nations that were aristocratic one hundred years ago are to-day great democracies and great autocracies of yesterday will be the new great democracies of to-morrow. The rising sun of the reign of the common people is mounting into the heavens and people are hailing it with glad acclaim and loud hosannas. The heavy chains of slavery are being removed so that all men shall be able to raise their heads without shame and unabashed in the presence of their fellows everywhere.

### The Handwriting on the Wall.

The Kaiser has, like Belshazzar, seen the handwriting on the wall; he has been weighed in the balance and found wanting. He knows his doom is sealed and out of his doom shall rise the sun of the reign of the great common people, bringing blessings and happiness to generations now and yet unborn; the fulfillment of the golden rule and "man to man the world o'er shall brithers be for a' that."

## PUMPS.

"Pump for any Service" is the title of an 84 page Catalog just issued by Darling Brothers, Limited, engineers and steam specialities, 120 Prince Street, Montreal. It describes in detail, both in illustrations and text, the many and varied lines of pumps and compressors manufactured by this firm. It also contains several pages dealing with important information for the benefit of intending purchasers of pumps. The book is well gotten up and is a credit to Darling Brothers, Limited.



## A Model Charter

Among the many suggested charters offered to the Quebec Legislature for the government of Montreal was one proposed by the Montreal Brotherhood Confederation under the direction of Mr. Howard Ross, K.C. There is a special interest in this charter inasmuch as it is the result of the study of many city charters and combines practically all the newest methods in government—such as proportional representation, the initiative, recall and referendum, manager form, etc... The main outlines are as follows:

"A council of aldermen which shall have the full power and authority now possessed by the city of Montreal. For voting purposes the city shall be divided into four districts, East, West, North and South with as nearly as may be an equal number of votes, about 42,000. The council shall consist of twenty-four members, six from each district, their term of office to be four years. Aldermen shall be subject to recall and vacancies may be filled by a majority vote of the remaining members.

Voting shall be by the Hare System of Proportional Representation.

The council shall elect one of its members as chairman, who shall be entitled mayor; also a city manager, a clerk and a civil service board, but no alderman shall be chosen as manager, or as a member of the Civil Service Commission.

### The Recall.

The mayor or any alderman may be recalled and removed by the electors of any district in the city.

### The Initiative.

The voters shall have power to propose by-laws, including by-laws granting franchises or privileges and other measures and to adopt the same at the polls. A proper petition requesting the council to pass a by-law, resolution, order or vote (all of these four terms being included in the term "Measure", shall be called an initiative petition.

### The Referendum.

The voters may approve or reject at the polls any measure passed by the council or submitted by the council to a vote of the electors.

No measure shall go into effect until thirty days after its passage unless it be declared an emergency measure on the ground of urgent public need for the preservation of peace, health safety or property, the facts showing such urgency and need being specifically stated in the measure itself and the measure being passed by a vote of not less than four-fifths of the council.

But no measure granting or amending any public utility or amending or repealing any measure adopted by the voters at the polls or by the council in compliance with an initiative petition, shall be regarded as an emergency measure.

Emergency measures shall be subject to referendum like other measures, except that they shall go into effect at once. If when submitted to a vote of the electors such measure is not approved by a majority vote, it shall be considered repealed, as regards any further action thereunder and all rights and privileges conferred by it shall be null, but shall be authority for any payment made or expense incurred in accordance with the measure previous to the referendum vote.

### Official Publicity Pamphlet.

The city clerk at least fifteen days before any election at which any measure or charter amendment is to be submitted, shall print and mail to each voter an official publicity pamphlet containing the full text of every measure submitted, together with arguments for or against such measures. Such arguments shall be signed by the person, persons, or organizations authorized to submit and sign the same, who shall deposit the proportionate cost of the printing and paper for the space taken.

### Administrative Service.

#### The City Manager.

The city manager shall be the chief executive officer of the city. He shall be chosen by the council solely on the basis of his executive and administrative qualifications. The choice shall not be limited to the inhabitants of the city of Montreal or the Province of Quebec.

He shall receive such salary as may be fixed by a by-law of the council. He shall be appointed for an indefinite period and be removable by the council. If removed at any time after six months he may demand written

charges and a public hearing on the same before the council prior to the date on which his final removal shall take effect, but during such hearing the council may suspend him from office.

During the absence or disability of the city manager the council shall designate some properly qualified person to perform the duties of the office.

### Powers and Duties of City Manager.

He shall be responsible to the council for the proper administration of all affairs of the city, and to that end shall make all appointments, except as otherwise provided. Except when the council is considering his removal he shall be entitled to be present at all meetings of the council, and of its committees and to take part in their discussion.

The city manager shall prepare and submit to the council the annual budget after receiving estimates made by the directors of the departments.

### Administrative Department.

There shall be five departments: Law, health, works and utilities, safety and welfare, and finance; the functions of which shall be prescribed by the council except as otherwise provided in the charter.

The council shall fix all salaries, which in the classified service shall be uniform for each grade, as established by the Civil Service Commission, and the council may, by a three-fourths vote of its entire membership, create new departments, combine or abolish existing departments or establish temporary departments for special work.

### Duties of Directors of Departments.

At the head of each department there shall be a director chosen for his general executive and administrative experience and ability. The director of the law department shall be an advocate; of health, a sanitary engineer or a member of the medical profession; of works, an engineer; of safety and welfare, a man who has had administrative experience; and of finance, a man who has had experience in banking, accounting or other financial matters.

Each director shall be appointed by the city manager, and may be removed by him at any time, but in case of such removal, if the director so demands, written charges must be preferred by the city manager, and the director shall be given a public hearing before the order of removal is made final.

### Responsibility of Directors.

They shall be immediately responsible to the city manager and their advice in writing may be required by him. They shall prepare departmental estimates, which shall be open to public inspection, and they shall make all other reports and recommendations concerning their departments at stated intervals or when requested by the city manager.

The council, the city manager and any officer or board authorized by them shall have power to make investigations as to city affairs, to subpoena witnesses, administer oaths and compel the production of books and papers.

(Full text of above plan can be had by communicating to Editor.)

Mr. Ross, in a recent article explaining the above plan, made some very caustic remarks on the elective commission form of government. In part, he said:—

Evidence accumulates that the old type of commission government (elective, not appointed) which reached the height of its popularity about four years ago, is giving way rapidly to the new commission-manager form. We prefer the term "Council-manager plan." Use of the word "commission" implies to many an appointed body which particularly in these semi-democratic days is to the great mass of voters very objectionable. It also suggests a small body. There has been a growing dissatisfaction with the small elective commission, the experience being very general that such commissions are composed, too often, of business men who are not, in the very nature of things, the logical representatives of the mass of the voters, and the different parts of the city. In Salt Lake City recently a Congressman said: "If we are to have government for the people, the officers must be responsible. In Salt Lake City to-day only a small section of the city is represented by the commissioners, and I think there should be some way in which commissioners should come from different parts of the city. At this



**A MODEL CHARTER—Continued.**

time we elect a mayor and four commissioners and the first thing they do is to get together and divide the departments among them. The idea of the commission form of government is that all commissioners shall be responsible, but here you cannot get any one commissioner to interfere with other departments."

The Lowell, Mass., Sun said recently: "If the commission form of government is to be retained in Lowell, it must be in a modified form. There is a demand for a larger membership, with perhaps ward representation."

**Failure in Ward System.**

Many students of government think it was too readily assumed a few years ago that the ward system was responsible for most of the evils of city government and that too much emphasis was placed upon the advantages of a small council.

It seems quite clear the remedy is a fair-sized council from districts. Such council to be under constant control by the voters and a controlled city manager, who will carry out all the administrative duties. There is no need to go back to the discredited mayor, council and committees system.

The right of a few nobles to rule the rest of the people is autocracy. The right of a few rich men to rule is plutocracy. The right of a few well-born and educated people to rule is aristocracy. The right of the voters to actually and constantly rule themselves is democracy.

And surely it is becoming clearer that the government which is run by a class, no matter which class, whether a few of the worst citizens or a few of the best, is a bad government and never can be anything else.

Friction and dissatisfaction in one form or another will go on until legislators became servants, not masters of the voters.

In the words of Barbusse (author of perhaps the greatest war book "Under Fire") a French poilu in the trenches, "The people have been nothing; they must be everything."

**Commissioner C. J. Yorath, of Saskatoon, on being asked his opinion on the suggested charter by Mr. Ross, sent the following valuable criticism.**

"In the first place, let me at once congratulate your committee upon recognizing the two fundamental principles which are essential to successful civic government—first, the popular and proper representation of the people in the governing body, and the other concentrated control of administration in an experienced manager, similar to the principle recognized and established all the world over in the administration of business and financial institutions, no matter how large.

I know of no system which will give fairer representation, thereby creating civic interest and better citizenship than Hares system of proportional representation. If Montreal adopts this method of electing its representatives and the above principle of administration, it will be taking the lead in endeavoring to obtain what is urgently required throughout the Dominion from the Atlantic to the Pacific—efficient, clean and economical government.

"Regarding the council, it might be argued that for a city the size of Montreal twenty-four aldermen will be insufficient; but I feel it will be generally recognized that a more businesslike administration and the interests of the citizens are more likely to be safeguarded by a small council rather than by one which is unwieldy in its size. The principle of the aldermen electing one of their number to act as mayor, and it is presumed that length of

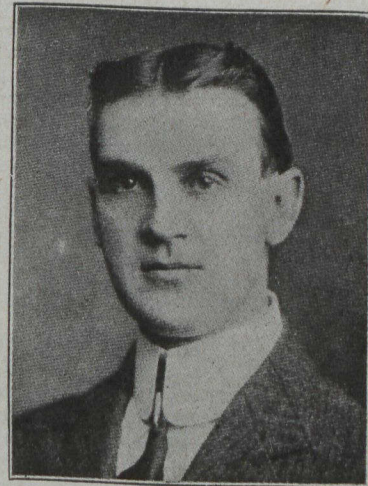
service upon the council will be the chief consideration in such election, is an admirable one, as it gives the honor when it is due, i.e., after a number of years of public service. This principle, too, when adopted, not only adds to the dignity of the mayor's office, but also that of the individual aldermen, and for that reason a city is more likely to be represented by men with true and proper ideals of citizenship.

"The principle of strictly confining the duties of the mayor and aldermen to legislative functions and replacing the administration under an experienced manager is recognized as the only right and proper one by those who have had municipal experience. From my own personal knowledge, after holding municipal positions for twenty years, I believe it to be the keynote to successful municipal government.

"It is only necessary to ask a business man the following question to make him realize the absurdity of present municipal government: 'Can a business be a success if conducted by a committee consisting of members who have no previous experience in the particular business which they are supposed to administer?'

"Municipal government is a highly technical subject and requires well-trained and technical administrators. I would add to the qualifications of the city manager, in addition to executive and administrative ability, that he also be a municipal engineer, as the greater part of municipal expenditure is upon engineering works, and it would be impossible for a manager without practical experience to properly control the city expenditures.

"The careful consideration which has obviously been given in drafting your proposed city charter is worthy of the most careful and thoughtful consideration by Montreal's best citizens, as it possesses possibilities of not only solving the municipal problems of your city, but its undoubted success would mean its adoption throughout Canada, thereby creating more efficient municipal government, higher ideals of citizenship, and, at a time when the Dominion's taxation is greatly increasing on account of the war, a very urgent and imperative decrease in local taxation.



**CAPT. WALTERS,**  
Ex-Mayor of Hamilton, who on the outbreak of war, while still Mayor of the Ontario city, volunteered for the front and was accepted.

**CITY OF SASKATOON**  
**Comparative Statement of Tax Payments.**

	1914.	1915.	1916.	1917.
Levied . . . . .	\$1,206,373.16	\$974,103.68	\$869,376.87	\$920,403.40
Collected . . . . .	869,766.68	932,220.02	949,812.17	1,094,637.23
Percentage of taxes paid during year to Levy . . . . .	72.1 p.c.	95.7 p.c.	109.2 p.c.	119 p.c.
Percentage of arrears paid during year . . . . .	67 p.c.	50.5 p.c.	50.5 p.c.	55.1 p.c.
Percentage of current taxes paid to yearly levy . . . . .	46.6 p.c.	47.2 p.c.	54.2 p.c.	65.8 p.c.
Taxes Outstanding December 31st . . . . .	\$918,350.60	\$990,762.05	\$889,207.71	\$714,967.07

The above statement shows very conclusively that conditions in Saskatoon have improved.



**AMERICAN GOOD ROADS CONGRESS.**

The Eighth American Good Roads Congress is to be held at the Hotel Statler, St. Louis, Mo., February 4 to 7, 1918.

The program is as follows:

"A Study of the Relative Efficiency of Motor Trucks as Affected by the Length of Haul."

"The Value of Improved Roads for Motor Truck Transportation as Auxiliary to the Railroads."

"Necessity for Uniformity in Motor Truck Legislation."

"Roads in the Hudson River District with Unusual Construction Features."

"The Necessity for the Immediate Development of Commercial Roads that are of Military and Strategic Advantage."

"Surety Bonds for Highway Purposes."

"A State Highway Department as a Contractor."

"Massachusetts Scheme for Contractors."

"New Features in Design and Construction of Earth, Sand Clay, Gravel and Waterbound Macadam Roads and Pavements."

"New Features in Design and Construction of Bituminous Roads and Treatments, and Cement Concrete Roads and Pavements."

"New Features in Brick, Wood Block and Stone Block Pavements."

"New Features in the Maintenance, Reconstruction and Repair of Earth, Sand Clay, Gravel and Waterbound Macadam and Bituminous Roads, Penetration Method."

"New Features in the Maintenance, Reconstruction and Repair of Bituminous Roads, Mixed Method; Cement Concrete; Wood Block; Brick and Stone Block Pavements."

"How to lay out and justify a war program for the Building of Roads."

**IMPORTANCE OF GOOD SEED GRAIN.**

It has been estimated that if first-class seed were sown on all farms the crop of the country would be increased by fifty per cent. This cannot be verified definitely, but the annual loss caused by the use of seed other than the best is beyond all doubt surprisingly great.

The present situation, with the world scarcity of cereals and the shortage of farm labor, urgently demands that the best possible selection be made from our 1917 grain crop for seed. This will bring about a great increase in production with a minimum increase in labor requirements. The proper procedure is for each individual farmer to make sure now, in early winter, that he has pure seed of strong vitality for his spring sowing.

The energy and vitality of seed can be ascertained only by a germination test. Mere inspection is untrustworthy. Grain of very good weight and excellent appearance is frequently found to have a considerable part killed outright, and the rest so weakened that the young plants are started with too little energy to withstand bad weather, or give a high yield. A poor crop is often said to have been the result of adverse conditions when if strong seed had been sown a satisfactory yield would have been secured.

Tests may be made at home, or will be done free of charge, up to twenty-five in number for one person, at the Seed Laboratory, Ottawa. For some tests seeds are counted and sown in boxes or cans of soil, and kept in a warm place. For all tests, care should be taken to have

them thoroughly representative of the bulk lot. When sent to the Seed Laboratory samples should be enclosed in strong manilla envelopes or cotton bags, and where more than one of a certain kind is sent, each should be marked with a distinguishing number. From two to four ounces of grain is sufficient for the germination test. Samples should be addressed to the Seed Commissioner, Department of Agriculture, Ottawa. They are carried free in the mails if not exceeding twelve ounces in weight.—Dept. of Agriculture.

**ROAD DEVELOPMENT PATRIOTIC DUTY.**

Discussing suggestions that all road work in the State be stopped during the war period, Chairman Benson of the State Highway Commission, of Oregon, said he had observed that the suggestion came from those who had always been opposed to highway development and other public improvements.

"Owing to the necessity of increasing our transportation facilities," he continued, "it seems to me that it is a high patriotic duty to go ahead with the improvement of our main trunk roads. In this connection I note that the Council of National Defense has appointed a highway transportation committee to work in co-operation with local highway authorities to relieve the burden of the railroads through the development of a greater use of the highways and inland waterways.

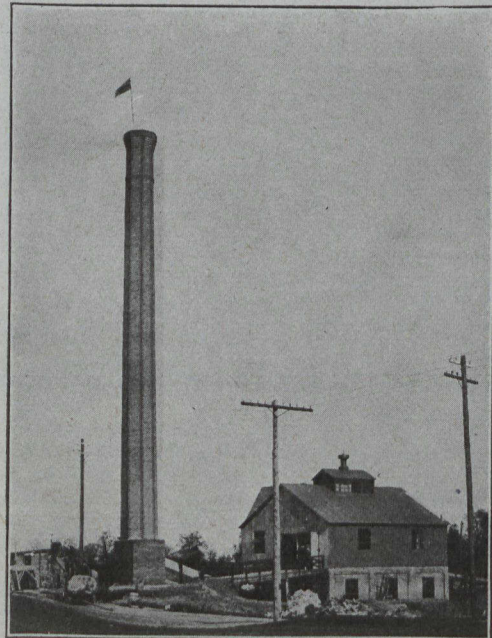
"It is proposed to encourage the use of motor trucks for short distance transportation. This would strongly indicate that the National Council of Defense would not approve the suspension of reasonable highway work and further add to the railroad congestion.

"As to the statement that more men would be available for the saw-mills and logging camps if road work were suspended, I venture to assert that but few men who are working on the roads would be willing to go into the lumber camps. One per cent would be a liberal estimate.

"Of course, there is reason in all things. Any unnecessary work should not be undertaken, but where an improvement will be instrumental in enlarging our facilities to bring our food products to market, thus aiding the defense of the nation and assisting our allies, it ought to be continued."—Portland Journal, Oregon.

**THE CITY OF EDMONTON.**

According to the "Albertan," the city of Edmonton is asking for a charter amendment to permit the use of the 1918 assessment for 1919. This is in order to be able to strike the mill rate early in the year. The procedure in future will be to have the assessment completed by October 30, the sitting of the assessment committee completed by November 31, and the court of appeals, etc., over in time to have the tax roll confirmed by January 31 each year.

**A USEFUL INCINERATOR.**

View of Incinerator Plant at Kitchener, Ont.

**Wanted**

A Municipal Waterworks Department in Ontario is in the market for good second hand

**MOTOR AND PUMP**

(Direct connected drive preferred.)

500 to 700 gals. per hour.

3 phase alternating current.

This is a good opportunity for any municipality that may have displaced such a pump for a larger one.

Apply

TOWN CLERK,

Keewatin, Ont.



### VACANT LOT CULTIVATION IN ENGLAND.

A wave of land-hunger is sweeping Great Britain as a result of the astonishing growth of the garden-planting movement begun there when Joseph Fels of America organized the Vacant Lot Cultivation Society.

To-day this Society is the nucleus of an organized movement of 250,000 allotment-holders,—men and women who are "doing their bit" by growing food on small plots of ground in and near cities and towns. And three times as many more are only waiting for the land to be made available for them.

In the Southern District, centering in London, the allotment-holders have organized a federation with a membership of 31,000. The garden-planting movement has become more than a fad or an emergency war measure. It has become a nation-wide demand that opportunity be opened to all who are willing and able to cultivate the soil, and public men are beginning to see in the army of allotment-holders a rising force of the first importance. Says the Editor of the London "Herald":

"A new and living force has come into the life of the nation. We refer to the allotment movement. It is one that will compel the practical attention and response of municipal authorities and the Government. Allotment enthusiasts have become an army, which during the war has, with spade and hoe, drilled and trained; have got the land hunger, and as a result are here to stay.

"Having fallen in love with Mother Earth in time of war, they will not, if, we rightly estimate their quality, prove false to her when peace shall dawn. They are out to capture the entrenchments of the land monopolist and food profiteer, and woe betide any barrier which privilege shall attempt to place in the war of the army's advance.

"An evidence of the spirit of this movement was provided by the Conference of Allotment Holders, held in Essex Hall, London. There were present more than 300 delegates from some 160 societies, with an aggregate membership of over 31,000. In his opening address, the chairman referred to 'the work of the founder of the movement for the cultivation of vacant and idle land—the late Joseph Fels'; and when, at his suggestion, the Conference rose in a body 'to pay a tribute to his memory, and place on record the determination of those present to realize the ideal,' it was clear that here was a force that will have to be reckoned with in the future."

In the allotment movement, land reform has secured the backing of men and women interested not as theorists, but as actual tillers of the soil. John Galsworthy, the English writer, said:

"This question of the land is the question of the future, no matter what happens in the war. To put men on the land we must have the land ready in terms of earth, not of paper; and have it in the right places, within easy reach of town or village. We know, for instance, that in the last five months half a million allotment-gardens have been created in urban areas, and far more progress made with small holdings than in previous years. We have the chance of our life to scotch the food danger, and to restore a healthier balance between town and country stocks.

"Only five generations have brought us to the parasitic, town-ridden condition we are in. The rate of deterioration will increase rapidly with each coming generation. We have, as it were, turned seven-ninths of our population into poor paddocks, to breed promiscuously among themselves.

"The great impedimenta is the force of things as they are, the huge vested enterprises frightened of losing profits. If we pass this moment, when men of every class and occupation, even those who thrive most on our town-ridden state, are a little frightened; if we let slip this chance for a real change—can we hope that anything considerable will be done, with the dice loaded as they are, the scales weighted so hopelessly in favor of the towns?"

"Dare any say that this whole vast question of the land with its throbbing importance, yea,—seeing that demobilizations do not come every year—its desperately immediate importance, is not fit matter for instant debate and action; dare any say that we ought to relegate it to that limbo, 'after the war'? In grim reality it takes precedence of every other question."

### CITY AND COUNTRY ADMINISTRATION IN SPRINGFIELD, ILLINOIS.

—By the Department of Surveys and Exhibits, Russell Sage Foundation.—The survey was made by D. O. Decker and Shelby M. Harrison, the latter being Director, and thirteen agents of the Sage Foundation. The report covers conditions in the city of Springfield and Sangamon County, in which Springfield is situated. In addition to an examination of government administration, the survey includes public schools, recreation, delinquency and correction, public health, mental hygiene, charities, housing, and industrial and work conditions.

There is much of real value to the student of municipal government. It seems a pity that underlying conditions were not dealt with, and it is evident controversial subjects were studiously avoided. The report of the City Water, Light and Power Department on the supply of electric current to private consumers which has since been issued, gives data encouraging to advocates of public ownership as does the report on the supplying of water. It is interesting to note in the report of the Commissioner of Public Property that the city is furnishing current to consumers at 3.29 cents per K.W.R., netting the city sufficient profit to pay for extensions and the rebuilding of the plant. The report states: "A well-managed municipal utility has inherent economic advantages over one privately owned, and its rates should always be lower. It has no expensive friction with the public authorities and the city organization reduces overhead costs to some extent. The municipality can also borrow at lower rates of interest than private corporations can and the fact that no profits are made should also help toward lower rates."

The Somer's system of assessment (introduced in Springfield in 1911) is approved of. This system is based upon certain front-foot values which have been agreed upon as fair, and which are to be used as starting points in ascertaining the value of other lots throughout the city. On the basis of these tables local values are then worked out. The report blames the assessment officials for abandoning the use of the tables of local values, and says there is no good reason for doing so. Land and buildings and other improvements are valued separately in Springfield—"a method which general experience in assessing is tending strong to approve."

The report advises a valuation every year rather every four years. "Obviously the cash value of all pieces of real estate does not remain uniform through so long a time. Some will increase in value while others may decrease; but even where the general movement is toward higher values not all will increase in value at the same rate, and disproportions in taxation are sure to arise; for the property rising in value fastest will escape some of its proper tax burden. Indeed, instead of allowing these increments in land values to escape taxation for parts of four-year periods, the proposal is now being made from time to time in many cities to put such an additional tax on land as would claim a part, at least of the increased land value which is due to the general growth of the community."

The report condemns the assessment of personal property, and adds: "In other words, the operation of this tax favors the perjurer at the expense of the conscientious, and makes false swearing more or less an accepted custom; . . . and it is a tax which the well-to-do and resourceful can usually find a way of escaping while the smaller investor is caught by it."

Some changes are suggested in the form of government but the commission form is commended and cities contemplating a change are urged to consider the city manager plan in addition to the Commission form.

The survey of the Sage Foundation is a valuable contribution and the report should be found in every county town and city hall in Canada.

H. S. ROSS.

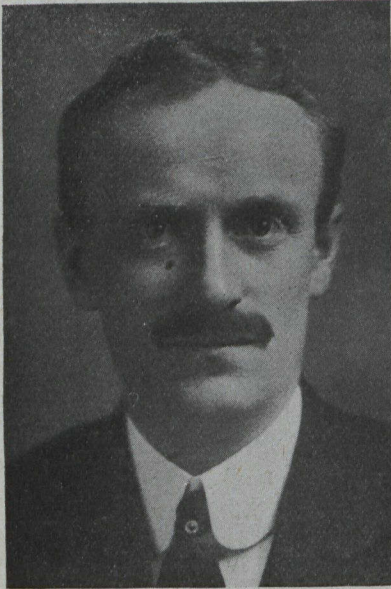
### A NEW CONTRIBUTOR.

We have pleasure in informing our readers that in the near future they will have the pleasure of reading an article from the pen of Mr. J. Beckett, the Borough Treasurer of Accrington, who is one of the best authorities in England on municipal finance. Mr. Beckett will deal with municipal financing in England.



# Incidence and Principles of Municipal Taxation in Canada

E. T. SAMPSON (Member of Institute of British British Municipal Treasurers and Accountants):



On account of the many difficulties which are now being experienced by our Municipalities in the matter of Tax Collections and of the many and various disputes and complaints that have of late arisen over the question of equitable assessment, I have been asked by the Editor to add my quota to what has already been written on this very important question.

I will go quickly to the main points of my paper by taking the case of a complete municipality. By a complete municipality, I mean a city or a town which has within itself

all the essential elements of a city or a town, viz.:

- 1.—The most important centre of a district or stretch of country, to which all the inhabitants of such district gravitate and upon which they depend for their manifold wants in the way of supplies of all sorts.
- 2.—Sufficient trades and industries to keep in constant employment all or most of its working population, necessary to the welfare of the municipality.
- 3.—Entirely independent from the welfare and prosperity of any adjoining municipality; not a suburban district.
- 4.—Independent of the welfare of any one business, or of even one industry.

## Objects of Municipal Taxation.

It is obvious that one should at the outset examine into the nature of the objects of taxation, I will here enumerate some of the principal ones, viz.: To provide means for:—

### 1. Administration of Public Services:

- Organization and Control, Machinery for election or appointment of governing body (Mayor, Aldermen, etc.) and appointment of executive officers, etc.
- Public Works—Maintenance of Police, Drainage System, Sidewalks, Parks, etc.
- Public Safety—Maintenance of Police and Fire Protection Departments. Administration of Justice, etc.
- Public Health—Garbage—removal and destruction. Prevention and control of contagious disease. Hospitals, etc.
- Public Assistance—Relief of poor. Subsidizing or maintenance of charitable institutions.
- Educational—Provision and maintenance of Primary, Secondary and Technical Schools and Colleges. Subventions to evening Continuation Schools and University Extension Educational Courses, etc.

### 2—Acquisition of Property and Other Assets Necessary to the efficient administration of the foregoing services, viz.:

- Land, Buildings, Local Improvements of all sorts, Plant, Machinery, etc., etc.
- Loan Charges, Sinking Fund Instalments or repayments in respect of all assets acquired out of borrowed money.

### 3—Providing, Operating or Subsidizing Public Utilities of all sorts.

We must now consider the most equitable distribution of the burden of providing for all these municipal requirements. Every private resident and commercial business in the municipality enjoys in some measure the benefits of the municipal services provided, and we can therefore accept the principle that at least every householder and every occupant of any building should make some contribution to the funds of the municipality.

**Property Owners** (including owners of franchises of all sorts) obtain special benefits from the municipal services provided, entirely distinct from that of the resident.

**Special Classes of Residents** receive special benefits from some of the municipal services.

We may therefore say that it would be equitable to divide the municipality's taxes into three classes, viz.:

- 1—Householders or occupation tax.
- 2—Property taxes.
- 3—Special or miscellaneous taxes.

### Tax on Householders and Occupants of Buildings.

Here in Canada this is more or less a new departure. The Province of Quebec, however, has provided for the imposition of a tax on tenants and occupants (excluding resident proprietors). (See R.S.Q. 1909, Art. 5732.) viz.:

1—The Council may impose and levy annually:—

- On all tenants paying rent in the municipality, an Annual Tax not exceeding eight cents in the dollar on the amount of their rent.
- 2—Every person, occupying property or part of any property of which he is neither the owner nor the lessee, shall be liable for the payment of this tax. 3 Ed. B, c. 38, s. 476."

The limitation to 8 per cent annual value of occupied property, clearly indicates that this form of taxation was never intended to provide the main funds of a municipality.

There is again an obvious injustice in excluding the resident proprietor in the capacity of his own tenant, who is equitably equally chargeable with this tax as the ordinary tenant.

There is much wisdom in imposing taxes on real estate, whether improved and occupied or not, principally perhaps by obliging proprietors to develop same.

The financial crisis of the past few years must, however, have thoroughly demonstrated to all municipal administrators how unsteady and fluctuating is this form of taxation, particularly noticeable have been these fluctuations in Western Canada.

By imposing a Tax on the net annual value of all properties to take care of a great share of the municipal annual expenditure, there would be brought home to all residents, their individual responsibility in the maintenance and administration of the municipality, and there would thus be created a more intelligent and civic spirit; all the residents would take more notice how their money was being spent.

The fixing of the net annual value of Public Utility Undertakings involve very expert knowledge. In England (where the bulk of municipal taxes, are upon occupation), much has been written upon the assessing of:—

**RAILWAYS, TRAMWAYS, GAS UNDERTAKINGS, LIGHTING UNDERTAKINGS, WATER UNDERTAKINGS, MINES and QUARRYS.**—No franchises are ever granted which would exempt any one of these utilities from liability to municipal assessment. Further, all municipal enterprises are also entirely liable to these assessments.

Such works as Faraday or Penfold on Rating, deal very exhaustively with these subjects, and although both works are very formidable studies to undertake, they would more than repay the municipal administrator to carefully study same.

The principle of assessing the Public Utilities upon their gross profits seems very equitable and workable.

**Net Annual Value.**—An interpretation of this expression might here be appropriate. The English interpretation has often been defined in various statutes, and reads after this style:—

"The amount a reasonable tenant would pay as annual rent for any hereditament, less the amount of Annual Taxes charged against same, together with an allowance for repairs and depreciation sufficient to keep the said hereditament in such a condition as to command such rent." Or, in other words, Annual Rent, Less Annual Tax and Average annual repairs and depreciation.



**Liability to Pay Householders and Occupants Tax.**

Expediency will demand that this Tax should in all cases be chargeable to both occupant and proprietor jointly, and that it becomes a first charge on all properties assessable thereto.

Prompt settlement of taxes should as far as possible be insisted upon and interest accruing on all arrears should be guaranteed by the written consent of the proprietor before allowing such arrears to accumulate. If it is proposed to abandon interest charges, then settlement within the period of the tax should also be insisted upon.

**Services Chargeable Against Tax on Annual Valuations.**

- 1—Public Safety (Police and Fire Protection).
- 2—Highways Maintenance—including general, sidewalks and other improvements not charged direct.
- 3—Public Health (cleaning, garbage removal and destruction, sewer maintenance, inspection, maintenance of medical officer and staff, etc.)
- 4—Public Parks and Recreation Grounds.
- 5—Public Assistance, Poor Relief, etc.
- 6—Share of Administration and Control by executive officers.
- 7—Loan Charges (Interest and repayment or Sinking Fund Instalment in respect of general assets of above services, excluding all Local Improvements).

**Local Improvement Taxes.**

These taxes will be levied upon all proprietors of land receiving benefits from the said Local Improvements, viz.:

- Acquisition of land necessary to open streets.
- Sewers construction.
- Sidewalk construction.
- Macadamizing and other road making operations.
- Other improvements necessary to develop a particular street or district of the municipality.

It is here presumed that money will have been borrowed for all or any of the foregoing purposes. This is the customary procedure. Should, however, the ever increasing rates of interest demanded become prohibitive, the municipalities will then for development purposes probably have to acquire surpluses from their Annual Revenues (similar to a private firm or company developing only out of undistributed profits). The principle will, however, remain the same, and the benefitting proprietors in well administered municipalities will be obliged to assume the loan charges, interest and repayment of principal or refunding of sinking fund instalment, etc., or their equivalent, being refunding of advances from General Revenues.

We are here only concerned with the raising of funds necessary to meet such Loan Charges.

**Equitable Assessment for Local Improvement Purposes.**

Many methods prevail such as:

1.—Distribution of annual loan charges of any one improvement upon all private properties with frontage, or flankage abutting on street where improvement has been constructed. In certain cases abatements are allowed upon flankage of customary depth. Street intersections and benefits which can reasonably be designated a general improvement of the municipality; are treated as such and a corresponding share of the loan charges assumed by the General Funds of the City.

An alternative method is to charge all properties fronting, abutting or benefitting by the particular improvement—the municipality making an arbitrary apportionment of the charges. Notification then to be given to all parties interested who will be required to register their complaints (if any) within a specified delay. The Council of the Municipality to consider and decide in open meeting upon all complaints thus registered. Appeal from same to lie with competent Court exercising jurisdiction over Municipalities.

**METHODS OF COLLECTING LOCAL IMPROVEMENT ASSESSMENTS.****1—Instalment Method:**

By dividing the amount of capital outlay, established by the foregoing procedure as chargeable against each assessable property into as many years, it is proposed the tax shall continue (generally fixed by By-law).

To each yearly instalment thus established, the annual amount of interest accrued on the balance of Capital Outlay outstanding is added. It will thus be seen that the tax is heavier in the earlier years, gradually decreasing by the reduction of interest charge.

The amount outstanding at any time is readily ascertainable.

This is undoubtedly the best method when the financing of the improvements has been made from administration funds or from temporary loans.

**2—Sinking Fund Method:**

By charging the same rate of interest on the share of capital outlay chargeable as the municipality itself pays on its loan indebtedness, and adding thereto the pro rata share of the Annual Sinking Fund Instalment.

The tax will thus be a fixed annual charge for the same number of years as the Sinking Fund itself has been established.

This method is usual where Sinking Fund Loans have been incurred.

To ascertain total amount of tax outstanding, refer to Sinking Fund Table, and first ascertain accumulation of Sinking Fund shares of Tax paid to date, together with the earning power thereof (compound interest earned). Deduction from total amount of capital outlay chargeable leaves commuted value of tax.

**3—Annuity Method:**

By charging a fixed annual amount of capital and interest combined during the years fixed by the controlling By-law as the period of the tax.

The amount thus charged will correspond to a terminable annuity with an earning power at the rate per cent determined by the By-law. In actual practice the amount of repayment of capital will be small at the commencement and will increase annually in the same proportion as the interest charge will decrease.

This method will be very suitable with those municipalities who have themselves financed their Local Improvements out of Annuity or Serial Bonds.

The imposition of Local Improvement Taxes upon benefitting properties according to Loan Charges incurred in respect of each particular Local Improvement, causes great divergencies in the amount of such taxes imposed. Unless the Accounting System is well controlled, great confusion and losses may occur in the administration.

Again the imposition of taxes for a term of years corresponding with the Loan periods, constitutes a first privilege or charge upon all the properties involved. This privilege requires special protection in the case of Sheriff's Sales, viz., by claiming the unpaid balance of the share of the loan apportioned upon the property to be thus sold.

A very equitable and expedient alternative to this practice is:—

**To ascertain yearly the total Loan Charges in respect of each class of Local Improvement constructed, and to apportion same according to frontage (or benefit received) among all properties deriving benefits thereby.**

This method is to be recommended for the following reasons:—

- 1—Simplifies the accounting and thus reduces the cost of administration.
- 2—It is generally the most equitable and will tend to decrease complaints of all sorts.
- 3—Being an Annual Tax, it will not require special attention in the case of sales by the Sheriff, etc.

**Special and Miscellaneous Taxes.**

The imposition of these taxes will vary considerably, according to the particular requirements of the municipality. Special services, which are for the benefit of all classes of property, including property exempt from General Taxes, might reasonably be assessed to a Special Tax for such sundry services as:—PUBLIC LIGHTING, POLICE and FIRE PROTECTION. The basis of these taxes could reasonably be any one of the following:—(1) Percentage of Assessed Value; (2) Percentage of Rental Value; (3) Frontage.

Business taxes are sometimes imposed in Quebec, generally upon the rental value of the premises occupied.

Unless these taxes are imposed for Special Services rendered, they appear to be a restraint upon trade and commerce. The increased values in the Rolls of the Municipality of these properties in virtue of the business transacted, should be sufficient to insure a fair tax contribution therefrom.

**Increment Taxes.**

This tax would seem justifiable when the tax imposed upon the annual value is levied only upon occupied property, unoccupied property being exempted therefrom.

By the Increment Tax is meant a percentage of the profits (unearned increment) made by the sale of a property.

(Continued on Next Page.)



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The product of such a tax should be devoted to development work as distinct from General Administration or Maintenance, for the following reasons:—

1—Tax partakes of a nature of the municipality's share of the profits which have accrued from the general progress of the municipality, mainly on account of the construction of local and general improvements of all sorts.

2—Product of tax would be impossible to estimate and would fluctuate considerably from year to year.

In installing a tax upon the unearned increment of land values, the Administration would do well to bear in mind the far reaching reform in land tenure that was thus being attempted. Great care would have to be exercised to prevent the proposed reform amounting to an unjust confiscation of property.

In computing the amount of increment obtained at any sale, in the case of non-revenue producing property, a deduction from the gross profits would have to be allowed for carrying charges (taxes already paid and interest earned).

(Another instalment will be published in March Issue.)

### ANNUAL STATEMENTS.

From the many financial reports received in this office from municipal treasurers we find a decided tendency to more clearness which makes it easier for the average citizen to follow more intelligently the workings of the administration, but one report in particular (from London, Ont.) is quite an innovation in informing the people how their taxes are spent. The report is in the form of a leaflet with the following in the first page:

#### MR. RATEPAYER:

By direction of the Council an attempt is made to give you, at a glance, the main facts of the City activities in 1917 with a comparative statement for 1910, 1913 and 1916.

You are asked to secure Reports which will give you complete information and which may be had for the asking.

If you are interested and informed on the management of your city you will have good government, but if you are indifferent you deserve indifferent management of your affairs. The Council asks for "pitiless publicity."

It is the duty of your representatives to give an account of their stewardship and it is your duty to give their reports your consideration.

S. BAKER,  
City Clerk.

As an example of the lucidity of the report, the following is worth reading as showing how the income and expenditure of the city is divided up:

#### LONDON'S BUDGET FOR 1917.

Based Upon Official Estimates—\$1,635,389.67.

#### INCOME—Where it comes from

Taxes . . . . .	81%
Public Utilities Receipts . . . . .	14%
Local Improvements . . . . .	2%
Fees and Rentals . . . . .	3%
	100%

#### EXPENDITURES—Where it goes

Uncontrollable debt and war taxes . . . . .	32%
Controllable by Civic Boards . . . . .	42%
Controllable by Council . . . . .	26%
	100%

#### Who Makes the Expenditures?

Ratepayers through vote, or City of London Bill (Debentures) . . . . .	32%
--	-----

#### Boards

Board of Health (\$6,000) . . . . .	0+
Public Library . . . . .	1%
Public Utilities . . . . .	3%
Police Commission . . . . .	4%
Hospital Trust . . . . .	7%
Board of Education . . . . .	26%
Consumptive Hospital . . . . .	1%
St. Joseph's Hospital (\$3,000) . . . . .	1+ %—42%

#### Council

Relief of City Poor (No. 1 Comm.) . . . . .	1%
Administration of Justice . . . . .	1%
Miscellaneous (Council) . . . . .	3%
Printing, Salaries (No. 1 Comm.) . . . . .	4%
Works Department . . . . .	5%
Soldiers' Insurance . . . . .	5%
Fire, Light and Market . . . . .	7%—26%
	100%



And so on through a book of sixteen pages the citizens are intelligently informed how every dollar is spent and the reason for it, finishing up with the following tit-bit:

**Conditions of Government—1917.**

There has been no graft and no ward grabbing. No politicians were appointed to jobs where experts were needed.

The Estimates (Budget) are prepared carefully, and no expenditure without provision being made therefor.

There are no overdrafts in the civic departments of the Council.

Contracts were let to the lowest bidder, except where otherwise recommended by the head of a department for cause.

Money borrowed for current expenses is for a brief period only — until taxes are received.

As far as possible, all accounts have been paid and no outstanding accounts are carried forward to next year.

Ratepayers are warned that service rendered must be considered when considering relative costs.

If such a booklet issued to every householder does not create an interest in the civic affairs in London, what will?

**CONGRATULATIONS.**

We congratulate our English contemporary the Financial Circular of the Institute of the Municipal Treasurers and Accountants on the attainment of its twenty-first birthday. In the old country, where municipal affairs are taken seriously, certainly much more so than in Canada, the Financial Circular has been during its lengthy life a large factor in the building up of a municipal service second to none. Probably the best expression that we could give of our good wishes is in the following by one of the ex-presidents (Mr. E. A. Coombs) of the Institute, and which is taken from the journal itself:—

"We may justly congratulate ourselves on the attainment of its 'majority' by the official organ of the Institute, as well as on our good fortune that its editorship is in such able hands. During the 21 years of its existence, the Financial Circular has developed from a somewhat feeble effusion to a journal handling in a statesman-like way questions of the utmost importance to local authorities and their financial advisers, and it may be said without fear of contradiction that there is no member of our Institute, however exalted his official position, who cannot profit from a study of its contents month by month. Any member who does not subscribe to the Circular and 'read, mark, learn, and inwardly digest' the valuable and instructive articles contained therein, is blind to his own interests, and careless of those of the Authority whom he serves.

"Long life and health to the official organ of the Institute and its able and indefatigable Editor!"

**THE PRESIDENT OF THE ENGINEERING INSTITUTE OF CANADA.**

At its annual meeting the "Canadian Society of Civil Engineers" changed its name to the "Engineering Institute of Canada," so that it may broaden its activities by including in its membership every branch of engineering.

Col. Dennis was succeeded in the presidency by Mr. H. W. Vaughan, vice-president and general manager of the Dominion Bridge Company, who was born in 1868 in England, was educated at King's College, London, and came to the United States in 1891 to the engineering department of the Great Northern Railway at St. Paul, Minn. Later he became mechanical engineer of the Philadelphia & Reading, Pa., Railway, and mechanical engineer and superintendent of Shipping, Q. & C. Co., Chicago, and superintendent of motive service, Lake Shore & Southern Ry., Cleveland, O.

Mr. Vaughan came to Canada in 1904 as superintendent of motive power of C.P.R. Lines, east, and in 1905 became assistant to the vice-president of the C.P.R. During this time he had charge of the Angus Shops and the car and locomotive equipment service of the C.P.R.

In 1916 Mr. Vaughan left the C.P.R. to become president of the Montreal Ammunition Co., and in 1916 he organized the Dominion Copper Products Co., of which he became president and general manager.

These companies were later absorbed by the Dominion Bridge Co., whose staff Mr. Vaughan joined in 1916 as vice-president and general manager of the Dominion Bridge Co.

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### EXTENDING THE TERM OF THE SINKING FUND.

GEO. E. WILLIAMS.

City Auditor Frank Harvey of Calgary, Alberta, has evolved a scheme for extending the life of debentures and thus decreasing the annual payments to the sinking fund, which will help city finances and at the same time protect the rights of the bondholders.

During the period of unprecedented prosperity enjoyed by the eastern cities a few years ago local improvements were pushed ahead rapidly and very little thought given to co-ordinating the due date of the debentures with the life of the improvements.

Land purchased for park purposes, for sites of public building, or for the purpose of making street extensions, which might almost have been bonded to perpetuity and other improvements, such as cuts, heavy grades, concrete bridges, etc., etc., having a life of 10 years or more, were bonded for 30 years and other improvements in proportion.

At the time the taxpayers made no objection because their property was increasing in value so fast that the taxes were a negligible quantity. But the present hard times have shown the folly of these transactions.

It is not feasible to increase the life of the bonds themselves, because they are not registered, so that it would be next to impossible at the present time to locate the holders of the bonds, and even if they were located by an extensive system of advertising in British and American papers, the present interest charges would be much more than that when the bonds were sold, as in many cases these were sold at 4 per cent or 5 per cent, whereas now 7 per cent would be cheap money.

The scheme outlined by Mr. Harvey is to issue new bonds 6 months previous to the expiry of the present bonds. These bonds would run for 10, 15 or 20 years, according to the estimated life of the improvement for which the original bond was issued. Then the original bond would be treated as though the original bond was extended by this additional period. That is to say he would make smaller payments into the sinking fund leaving the amount already paid in to accumulate interest for the balance of the period of the bond.

For safety's sake, Mr. Harvey would not select any bonds to be treated this way unless it had at least 15 years yet to run. He did not anticipate any trouble in raising the amount needed to make up the deficiency between the accumulated sinking fund and the face of the bond which he estimated would be about one-third of the amount of the original bond. The new bond would be secured by the backing of the city and if possible by the provincial government.

For an example of the working of his scheme, Mr. Harvey took a bond for \$100,000 having a lifetime of 30 years due in 1942.

The present sinking fund contribution is \$1,783.01 per annum. Assuming that this contribution has been kept up, \$11,826.65 would now be in the fund which, accumulating at 4 per cent per annum, would on January 1, 1942, be worth \$30,153.01. By extending the term for 10 years longer the annual contribution would be reduced to \$1,052.35, which, being paid on a 30-year basis, would at 4 per cent per annum amount to in 1942 \$41,128.57 making the total amount on hand with which to meet the \$100,000 due \$71,281.58. So that it would be necessary to issue new bonds for the balance, \$28,712.42.

The new bond would be for 10 years, and would require an annual sinking fund contribution of \$2,391.98.

The present saving would be \$730.66 per annum for 24 years and the burden would be spread over the taxpayers of 34 years instead of those of 24 years.

The total levies for sinking fund would compare as follows:

24 years at .....	\$25,256.40	
10 years at .....	\$2,391.98	
		\$49,176.20

Under original plan:

24 years at \$1,783.01 .....	\$42,792.24
------------------------------	-------------

Showing levies under suggested plan greater by \$6,383.96; but in the meanwhile a great part of the burden is lifted from the taxpayer and future generations will help bear the burdens of the improvements they enjoy.

This plan was submitted to a conference of mayors and



city treasurers of the four Alberta cities of Calgary, Edmonton, Lethbridge and Medicine Hat.

These municipal heads heartily approved of the scheme and submitted it to Premier Stewart and several members of the Provincial Government with the request that the maximum length to which the bond could be extended be 50 years and that the province guarantee the new bonds in order to make them more saleable.

The premier expressed himself as favoring the idea. He thought that something along that line must be done, but did not give definite assurance that the government would guarantee the bonds. The mayors feel quite confident that they will be guaranteed.

A committee was appointed by the finance committee of the Calgary City Council to make a careful survey of the city's debentures and report on which might be extended in this way. All pavements and sidewalk debentures were excluded, and the following report was brought in:

General Debentures.		Saving.
Ten year bonds extended to 30 year basis—		
Present sinking fund .....	\$ 832.91	
Reduced sinking fund .....	178.30	
		\$ 654.61
Twenty year bonds extended to 30 year basis—		
Present sinking fund .....	12,693.90	
Reduced sinking fund .....	6,739.78	
		5,954.12
Twenty year bonds extended to 40 year basis—		
Present sinking fund .....	621.26	
Reduced sinking fund .....	194.68	
		426.58
Thirty year bonds extended to 40 year basis—		
Present sinking fund .....	2,870.65	
Reduced sinking fund .....	1,694.28	
		1,176.37
Twenty year bonds extended to 50 year basis—		
Present sinking fund .....	34,460.25	
Reduced sinking fund .....	6,721.55	
		27,738.70
Thirty year bonds extended to 50 year basis—		
Present sinking fund .....	30,974.41	
Reduced sinking fund .....	11,378.99	
		19,595.42
Twenty year bonds extended to 60 year basis—		
Present sinking fund .....	18,259.67	
Reduced sinking fund .....	2,284.71	
		15,974.96
Thirty year bonds extended to 60 year basis—		
Present sinking fund .....	29,831.40	
Reduced sinking fund .....	7,030.08	
		22,801.32
Total saving on general debentures.....		\$94,322.08
<b>Local Improvement Debentures—City Share.</b>		
Saving.		
Twenty year bonds extended to 50 year basis—		
Present sinking fund .....	\$42,930.98	
Reduced sinking fund .....	8,373.79	
		\$34,557.19
<b>Waterworks Debentures.</b>		
Saving.		
Twenty year bonds extended to 50 years basis—		
Present sinking fund .....	\$14,876.72	
Reduced sinking fund .....	2,901.74	
		\$11,974.98
Thirty year bonds extended to 50 year basis—		
Present sinking fund .....	\$62,171.15	
Reduced sinking fund .....	22,839.66	
		39,331.49
		\$51,306.47
<b>Summary.</b>		
General sinking fund reduction .....	\$94,322.08	
Local improvement, city share sinking fund reduction .....	34,557.19	
		\$128,879.27
Total reduction affecting mill rate....	\$128,879.27	
Waterworks sinking fund reduction .....	51,306.47	

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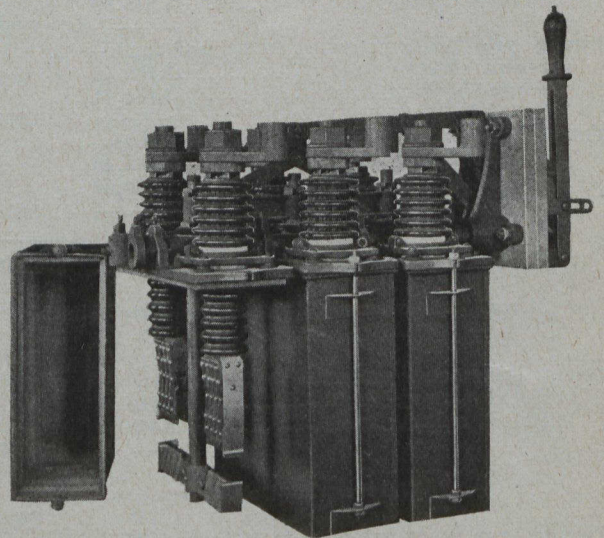
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 E. F. B. JOHNSTON, K.C., 2nd Vice-Pres.

Jas. Redmond	C. S. Wilcox
G. R. Crowe	A. E. Dymont
D. K. Elliott	C. E. Neill
Hon. W. H. Thorne	Sir Mortimer B. Davis
Hugh Paton	G. H. Duggan
Wm. Robertson	John T. Ross
A. J. Brown, K.C.	R. MacD. Paterson
W. J. Sheppard	G. G. Stuart, K.C.

### OFFICERS

E. L. Pease, Man. Director, C. E. Neill, Gen. Manager.  
 F. J. Sherman, Asst. Gen.-Manager; M. W. Wilson, Supt. of Branches.

Branches in every Province of the Dominion of Canada and in Newfoundland; in Havana and throughout Cuba, Porto Rico, Dominican Republic, Cost Rica, and Venezuela; Antigua, St. John's; Bahamas, Nassau; Barbados, Bridgetown; Dominica, Roseau; Grenada, St. George's; Jamaica, Kingston; Montserrat, Plymouth; Nevis, Charlestown; St. Kitt's, Basseterre; Trinidad, Port of Spain and San Fernando; British Guiana, Georgetown, New Amsterdam and Rose Hall (Corentyne); British Honduras, Belize.  
 LONDON, England, OFFICE—Princes St., E.C.  
 NEW YORK AGENCY—Cor. William and Cedar Sts. (Savings Department at all Branches.)

# The Merchants Bank

HEAD OFFICE OF CANADA - MONTREAL

Paid up Capital - - - -	\$ 7,000,000
Reserve Funds - - - -	7,421,292
Total Deposits - - - -	92,102,072
Total Assets - - - -	121,130,558

### BOARD OF DIRECTORS.

SIR H. MONTAGU ALLAN, C.V.O., President.  
 K. W. BLACKWELL, Vice-President  
 THOS. LONG F. ROBERTSON  
 ALEX. BARNET G. L. CAINS  
 F. ORR LEWIS A. B. EVANS  
 ANDREW A. ALLAN A. J. DAWES  
 C. C. BALLANTYNE E. F. HEBDEN  
 F. HOWARD WILSON MR. THOMAS AHEARN  
 Lt.-Col. J. R. MOODIE  
 E. F. HEBDEN, Managing Director  
 D. C. MACAROW, General Manager  
 T. E. MERRETT, Supt. of Branches and Chief Inspector

A GENERAL BANKING BUSINESS TRANSACTED

The Accounts of Municipalities kept and advances made in anticipation of the collection of taxes; also loans for improvement purposes in anticipation of the issue of debentures.

233 BRANCHES AND AGENCIES IN CANADA  
 Extending from the Atlantic to the Pacific

SAVINGS DEPARTMENT AT ALL BRANCHES

Deposits received and interest allowed at best current rates

New York Agency: 63 and 65 WALL STREET