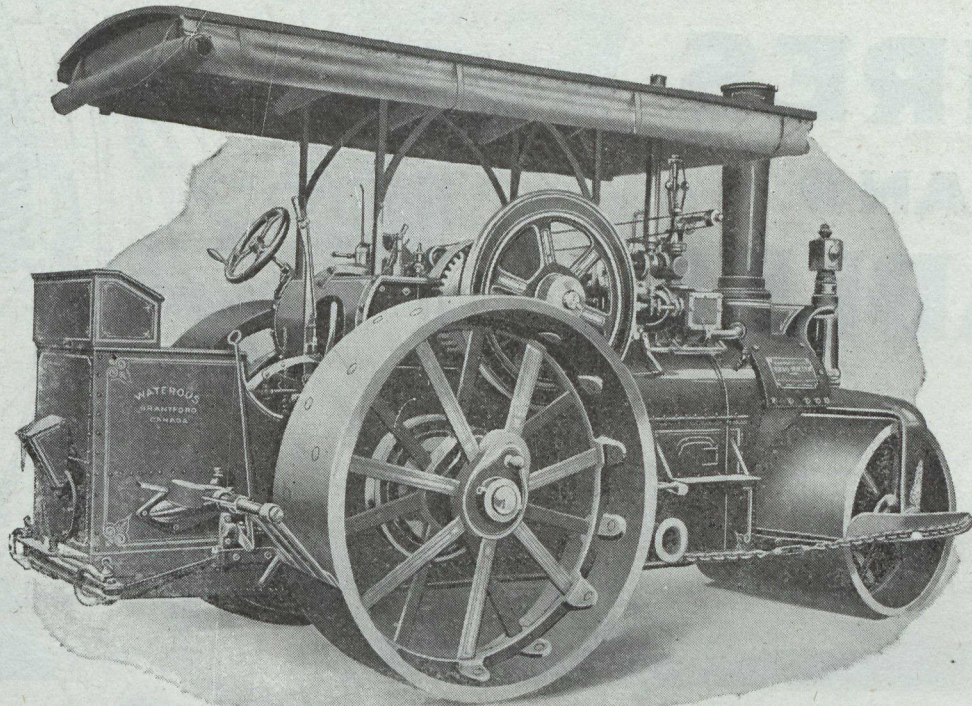


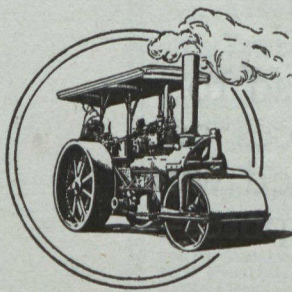
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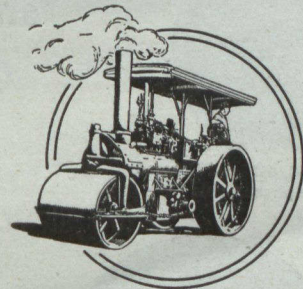


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That in a recent address before the Ontario Good Roads Association, the Roads Superintendent of Wentworth County, making a comparison of the Waterous Roller and a Roller of another make, made the statement that the Waterous in one year was used for 202 days, ten hours each, and 76 nights of twelve hours each—2932 hours altogether. During this time the repair cost was \$189.00—practically the whole repair bill in five years. The second Roller, only four years old, was used but 129 days and 18 nights—a total of 1506 hours in all, and in this one year service cost \$197.00 for repairs. We can't add much to the force of these figures.



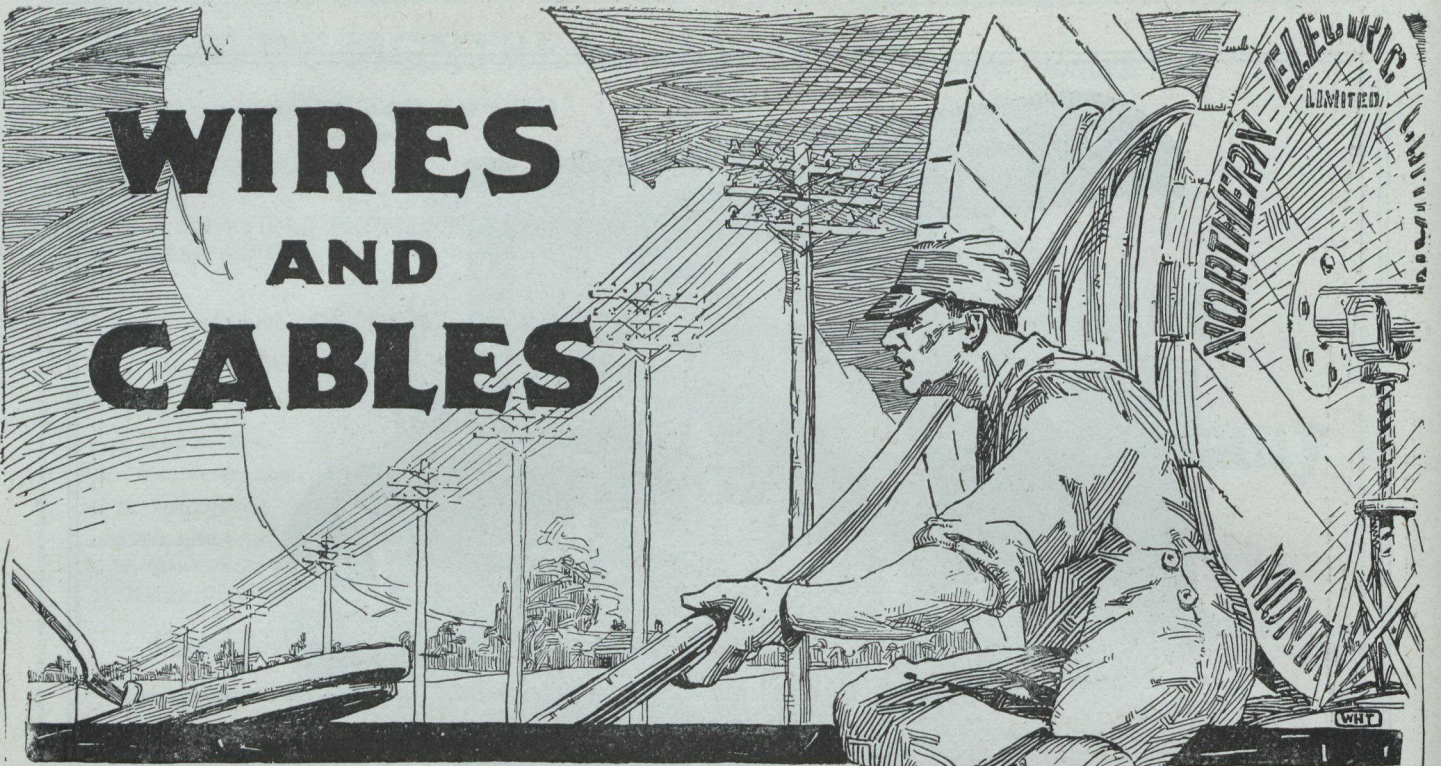
They indicate that the Waterous has staying powers above the average, that where severe and continuous service is required the Waterous is used, and in this particular case that the Waterous Roller while giving 250 per cent. more service actually costs 23 per cent. less for maintenance and repairs.



Waterous

BRANTFORD, ONTARIO, CANADA

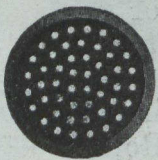
WIRES AND CABLES



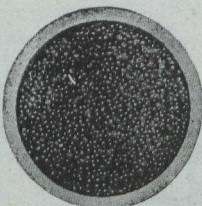
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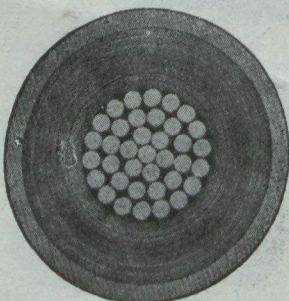
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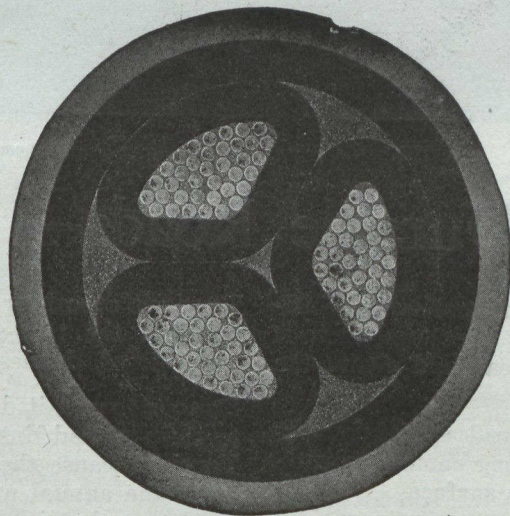
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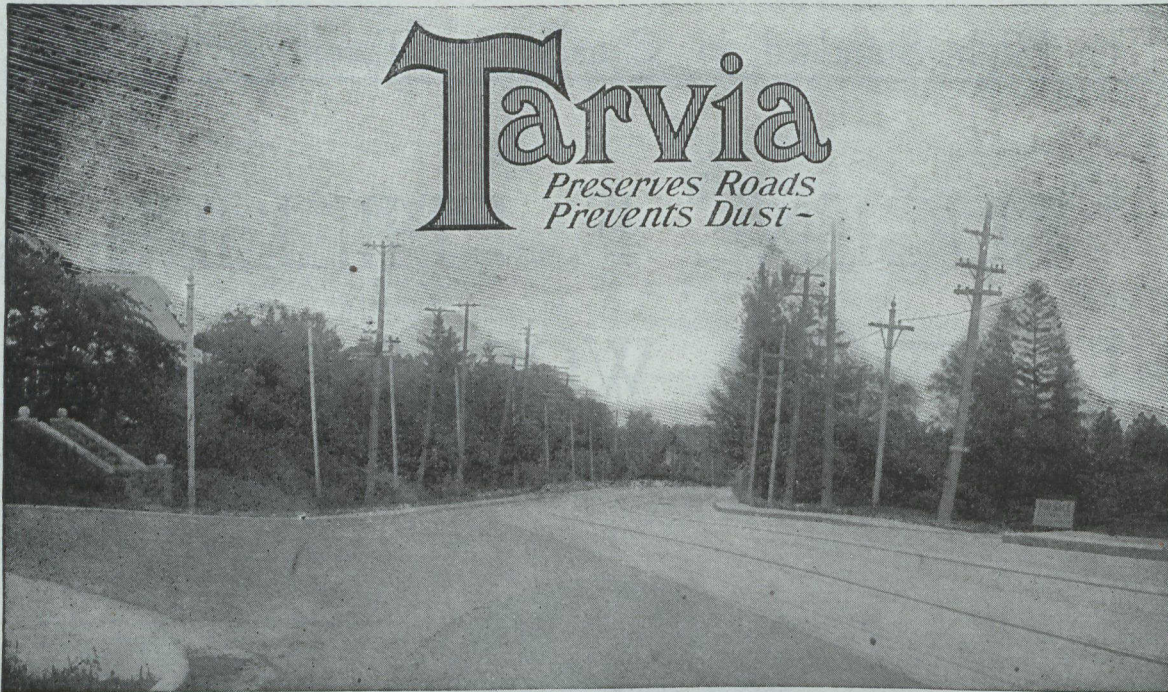
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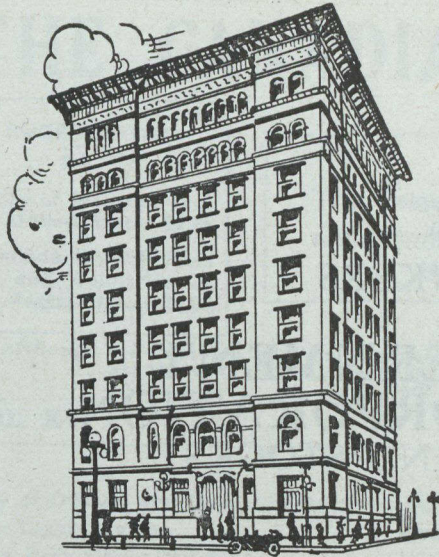
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47th ANNUAL STATEMENT

28th February, 1919

Bank of Hamilton

BOARD OF DIRECTORS :

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CYRUS A. BIRGE, Vice-President

C. C. DALTON

ROBT. HOBSON

W. E. PHIN

I. PITBLADO, K.C.

J. TURNBULL

W. A. WOOD

J. P. BELL, General Manager

PROFIT AND LOSS ACCOUNT

Balance at credit of Profit and Loss Account, 28th February, 1918.....	\$ 232,421.80
Profits for twelve months ended 28th February, 1919, after deducting charges of management, interest accrued on deposits, rebate on current discounts, and making provision for bad and doubtful debts.....	571,226.10
Recovered from over-appropriations.....	100,000.00
	<u>\$903,647.90</u>
Appropriated as follows:	
Dividends Nos. 116, 117, 118, 119, at 12% per annum.....	360,000.00
To Pension Fund.....	37,286.96
War Tax on Bank Note Circulation.....	30,000.00
To Patriotic, Red Cross and Relief Funds.....	18,150.00
Transferred to Bank Premises Account.....	173,096.35
Transferred to Reserve Fund.....	200,000.00
Balance of Profits carried forward.....	85,114.59
	<u>\$903,647.90</u>

JOHN S. HENDRIE,
President.

J. P. BELL,
General Manager.

GENERAL STATEMENT

LIABILITIES.	
To the Public:	
Notes of the Bank in Circulation.....	\$5,354,902.00
Deposits not bearing interest..	\$22,798,810.45
Deposits bearing interest, including interest accrued to date....	41,578,247.68
	<u>64,377,058.13</u>
Balances due to other Banks in Canada.....	64,634.33
Balances due to Banks and Banking Correspondents in the United Kingdom.....	101,331.50
Balances due to Banks and Banking Correspondents elsewhere than in Canada and the United Kingdom.....	658,997.19
Acceptances under Letters of Credit.....	171,596.87
	<u>\$70,728,520.02</u>
To the Shareholders:	
Capital Stock paid in.....	3,000,000.00
Reserve Fund.....	3,500,000.00
Balance of Profits carried forward.....	85,114.59
Dividend No. 119, payable 1st March, 1919....	90,000.00
Former Dividends unpaid.....	486.00
	<u>\$77,404,120.61</u>

ASSETS.	
Gold and Current Coin.....	\$ 904,821.72
Dominion Government Notes.....	7,526,768.00
Deposit in Central Gold Reserves.....	2,500,000.00
Deposited with the Minister of Finance for the purposes of the Circulation Fund.....	158,500.00
Notes of other Banks.....	527,477.00
Cheques on other Banks.....	2,028,187.96
Balances due by other Banks in Canada.....	16,443.35
Balances due by Banks and Banking Correspondents elsewhere than in Canada.....	797,568.15
	<u>\$14,459,766.18</u>
Dominion and Provincial Government Securities, not exceeding market value.....	2,263,946.35
Canadian Municipal Securities, and British, Foreign and Colonial Public Securities other than Canadian.....	3,498,738.19
Always and other Bonds, Debentures and Stocks, not exceeding market value.....	434,653.04
Call and Short Loans (not exceeding thirty days) in Canada, on Bonds, Debentures and Stocks.....	4,421,377.83
Government Wheat Loans on Demand.....	5,918,000.00
	<u>\$35,996,481.59</u>
Other Current Loans and Discounts in Canada (less rebate of interest).....	37,719,328.04
Real estate other than Bank Premises.....	418,275.38
Overdue Debts, estimated loss provided for..	182,454.90
Bank Premises, at not more than cost, less amounts written off.....	2,600,000.00
Other assets not included in the foregoing..	345,983.83
Liabilities of Customers under Letters of Credit as per Contra.....	171,596.87
	<u>\$77,404,120.61</u>

AUDITORS' REPORT

In accordance with the provisions of Sub-sections 19 and 20 of Section 56 of the Bank Act, we report to the Shareholders as follows:

We have examined the above Balance Sheet with the books and vouchers at Head Office and with the certified returns from the Branches, and we have obtained all the information and explanations we have required, and in our opinion the transactions which have come under our notice have been within the powers of the bank.

We have checked the cash and verified the securities of the Bank at the Chief Office and at several of the principal Branches during the twelve months covered by this statement, as well as on February 28th, 1919, and have found that they agreed with the entries in the books of the Bank with regard thereto.

In opinion, the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs according to the best of our information and the explanations given us, and as shown by the books of the Bank.

Hamilton, 15th March, 1919.

C. S. SCOTT, F.C.A.,
of C. S. Scott & Co.
E. S. READ, C.A.
of Webb, Read & Co.

Auditors.

A. E. AMES
 H. R. TUDHOPE
 F. J. COOMBS
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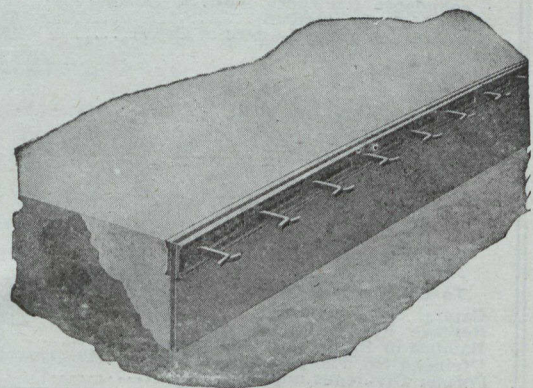
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FREDERICK WRIGHT

Editor

CORISTINE BUILDING, MONTREAL

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VOL. XV.

APRIL, 1919.

NO. 4.

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The City of Ottawa and The Dominion Government

Mayor Fisher in a brochure—which appears in another part of this issue—presents in a very interesting and instructive form the relations of Ottawa as the capital city of Canada and the Dominion government. The evident reason for the pamphlet is that as the present agreement expires in June, necessitating new arrangements between the city authorities and the government, the case for the city should be presented fairly and squarely before the public. The City of Ottawa occupies a unique position. Being the capital of the Dominion it is looked upon as belonging to the nation, as in a certain sense it does, but if it does belong to the nation, even partially, the nation as represented by the government, is very niggardly in its contribution to the upkeep of Ottawa. According to Mayor Fisher the Government tax bill for 1918, in pro rata to other tax payers would have been \$886,453. What the government actually paid in 1918, as it did each year under the agreement, was \$15,000 direct to the municipality for special fire protection and \$100,000 as a contribution to the Ottawa Improvement Commission for park purposes. This is a heavy bonus for the citizens of Ottawa to pay for the privilege of their city being the capital of Canada, and Mayor Fisher is quite right in urging more generous terms to the city in any new agreement. Indeed, it is a question of justice, for every dollar that the government should, but does not, pay in local taxes has to be made up by the private taxpayers, and we cannot conceive the citizens of Canada as a whole objecting to the government paying their proper proportion of the upkeep of a city which they claim as their own.

Mayor Fisher in his pamphlet takes up the much

discussed question of making Ottawa a Federal district. He is against such a project and he has our sympathy. Outside the excessive cost of a Federal district as compared with a municipal district—the District of Columbia has the most expensive administration in the world—the citizens of Ottawa would never stand for their autonomous rights being taken away from them, which would be the case if Ottawa was turned into a Federal district. What is more the establishment of a Federal district would mean a complete change in our constitution which is very definite and limits even the power of the Federal Government; one limitation being that it cannot interfere with municipal government.

DAYLIGHT SAVING.

There seems to have been objections to the putting forward of the clock again this year, though the objectors, principally farmers, do not give any good and valid reason for their stand. There is no doubt that the extra hour of daylight is a boon to the workers in the cities. It enables them to get into their "war" gardens with benefit to their health and pockets, which in turn benefits the communities. Daylight and sunshine assures contentment and we cannot understand why any one class should object to something that will help another class so long as it does not hurt the first class. No doubt the farmers have all the daylight they require during the summer months so surely they cannot deny the right to the city and town dwellers to get a little more of the precious light and sunshine than they have done previous to last year.

Does Prohibition Prohibit?

According to certain police reports prohibition in Canada is not serving the purpose expected of it by its advocates. Decrease in crime was one of the good things assured, especially certain phases of crime that are commonly supposed to be the direct consequences of drink—drunkenness and immorality. While drunkenness, as the term was understood in pre-prohibition days, has decreased a new form of drunkenness, more virulent and more dangerous, is fast taking its place. We refer to the results of drinking the decoctions sold as spiritous liquors in “blind pigs” and by “bootleggers,” two drinks of which will knock a man out. This liquor has the same debasing effect on the mentality of the victim as cocaine, opium and other kinds of dope. As a matter of fact it is dope of the worst kind, and it makes the step to immorality a very short one. True friends of temperance cannot help but feel alarmed at the increase in this class of mental deterioration and crime which is so insidious

in its working as to be difficult of detection until the victim is ready for the lunatic asylum or jail. If police statistics are correct, and there is no reason to doubt them, prohibition, so far as preventing certain crimes in Canada has been a failure. We wonder if certain of the prohibitionists do not sometimes get drunk with their own impetuosity and while in that state get carried away from the realms of common-sense and good judgment. The average citizen is a temperate man who is desirous of providing for and protecting those dependent upon him, consequently he will resent any propaganda that adds to the dangers of the streets and increases the cost of protection. And crime is on the increase in many urban centres that are “dry” in spite of the extra precautions of our usually efficient police forces. This means larger police forces and increased taxation. We believe in temperance — **In all things.**

Mr. J. N. Bayne

The large host of friends, including municipal men in every part of Canada, will join with us in congratulating Mr. J. N. Bayne, Deputy Minister of Municipal Affairs for Saskatchewan, on his preferment to one of the commissionships of the Local Government Board of that Province. We also congratulate the Saskatchewan Government on its wisdom in making the appointment. It is now ten years since Mr. Bayne took over the administration of what was then a new department and he has been more than successful in his task. From the first he made the office a personal one—it was his hobby as well as occupation. Always a student of municipal affairs and essentially an idealist, Mr. Bayne set for his department a high standard which in the course of his ten years administration it not only reached, but in the reaching thereof those who came in contact with the Chief were impressed by his sense of duty and affected by his enthusiasm. He had vista and understanding.

Under Mr. Bayne's guidance every foot of the Province, which has an area of 250,650 square miles, has been divided into seven cities, seventy-five towns, three hundred and thirteen villages, and three hundred rural municipalities, made up of nine townships each. Surely a record for one man, but as though this was not enough, he travelled thousands of miles to study at first hand the latest development in civic affairs in other parts of Canada and in the United States, so that municipal Saskatchewan may be up-to-date.

As Commissioner of the Saskatchewan Local Government Board Mr. Bayne will still be associated with the municipal life of the Province, and we trust with the municipal life of the Dominion. The successor of Mr. Bayne is Mr. J. J. Smith, who previous to his appointment as Wild Lands Tax Commissioner, had been Mr. Bayne's Deputy. We wish Mr. Smith all success.

Ontario Hydro-Electric

We congratulate Sir Adam Beck in the success of his campaign to bring under his scheme of public ownership the City of Hamilton whose citizens recently voted in favor of the Hydro-Radial By-law. This last success practically brings the whole of municipal Ontario under the influence of the Hydro-electric commission thus strengthening the largest public owned public utility in the world, indeed the largest public utility, whether publicly or privately owned. What is more under the able direction of Sir Adam Beck, this huge public trust has been from the first a financial success, not only to the Province but to each one of the municipalities that have adopted the scheme. Of course, the Ontario Hydro-electric has had, and has, its critics and in particular has much criticism been hurled at the head of the Chairman, but Sir Adam is made of

stern stuff that knows not defeat. Time and time again has this doughty champion of public ownership carried the war into the camps of his detractors with success.

One result worth noting of Sir Adam Beck's constant advocacy of his scheme is the real interest now being taken in general municipal affairs by the citizens of Ontario. Hydro-electric development as expounded by Sir Adam appealed to the imagination of the people. It was municipal, consequently the people took up municipal affairs more seriously—with good results. What a fine thing it would be for municipal Canada if there were eight more Sir Adam Beck's—one for each of the other provinces. There would certainly be some hot times, but the citizens would benefit.

The Social Status of the Worker and Housing

Nominally the problem between labor and employers is a question of hours and rates of pay. To my mind, there is something beyond that now. It is not only a question of hours and rates of pay, but of the actual status of men who are performing such a large portion of work of building up industries, and making themselves as strong an influence as the capitalists and employers. It is a question of what their social status is to be in the future. We may take it for granted beyond question that the working man of the future, the working man of to-day, must be permitted and enabled and assisted, he and his wife and children, to lead quite different existence to that of the past. They must not be confined to the narrow, sordid lives that circumstances have made hitherto. They must have the opportunity to enjoy the good things of life that those in higher positions have enjoyed.

In the above words Lord Shaughnessy—given at a banquet to employees of the C. P. R.—not only placed his finger on the sore spot of the social unrest that is growing in Canada, as in every other part of the civilized world, but showed the way out. The worker is no longer satisfied with the gray life that he and his family have had in the past—he demands some of the sunshine of life. And who can blame him? Since he has been able to earn more money because of the war and thus better able to give his family a taste of the sweets of existence within his own home he is beginning to realize that his surroundings are very squalid. The street he lives in is nasty; even his domicile with which he has been satisfied for so long has become an eyesore, and he wants something better. Again who can blame him? Rather such a desire for better things should be encouraged, for once the working man fully awakes to the squalidness of his surroundings and finds that he has not only been the victim of industrial warfare, but the tool of the land speculator and the jerry builder, both these parasites will have short shift. The town planner will then come into his own.

To our mind the best way of raising the social status of the working man and his family is to make it possible for him to secure a little home of his own. Workmen proprietors are among the most contented people in Canada and make the better citizens because of the added responsibility and opportunity of paying their taxes direct. This was illustrated in a visit we recently made to a small town made up entirely of workmen and their families, all of whom owned their own houses and gardens. The men worked at different vocations in the nearby city, but at home they were all public spirited citizens who took a keen interest in the education of their children and in civic affairs generally. The meetings of the local council, composed entirely of working men, are well attended by the citizens who follow very closely the deliberations of the council that are always of a high order. Home proprietorship surely gives a man a sense of security and responsibility that no advance in wages can give him.

In this phase of the new socialism, or democracy call it what one will, the municipal councils of Canada have a great responsibility. The Dominion government has put aside the sum of \$25,000,000 to loan to the Provincial governments who in turn are expected to reloan it to the municipalities for the purpose of building workmen's cottages and reselling same to the tenants. It was hoped that the pro-

vincial authorities would augment their quota of the loan by making provincial loans, but with the exception of Ontario they have simply passed legislation to legalize and give security for their respective proportions of the Federal loan. Ontario has added \$2,000,000 to its quota. The conditions being that the borrowing municipalities must add twenty-five per cent. out of local funds. This means that Ontario will have to spend on workmen's dwelling \$12,500,000. Had the other provinces increased their proportion at the same ratio the public fund for the building of cottages would have reached \$32,000,000. As it is the fund will reach \$27,250,000, enough to build 10,000 cottages out of over 50,000 required. We consider that the provincial authorities have, in their apathy towards the housing problem, lost a great opportunity to help solve the unrest among the workers. The meaning of a shortage of 50,000 dwellings is that in Canada 50,000 families have to double up with other families. Such a condition is not conducive to good health and contentment. It is this shortage that has given the landlords their opportunity to increase rents to almost impossible figures. The municipal councils have an opportunity to rectify this wasted opportunity to some extent by not only getting their full quota of the Dominion loan, but by encouraging responsible building societies by all the means in their power.

CIVIC PRIDE AND BEAUTY.

The first harbinger of spring received in this office was in the form of a little booklet on flowers and vegetables. The booklet, which was kindly sent in by Dr. Bennett, the genial president of the St. Thomas Horticultural Society, contains the programme for the coming season and the balance sheet for 1918. We were under the impression that horticultural societies were limited to wealthy people and consequently of little use to the community. The St. Thomas society has reversed this exclusiveness by having out of a population of 20,000 a membership of 2,000, or every other family in the community. The result is civic pride. St. Thomas has become famous as the "Flower City" and the photos of the public thoroughfares shown in the booklet bear out the title. Supposing the St. Thomas Horticultural Society was duplicated 890 times in as many urban centres of Canada, what would be the result? A beautiful urban Canada. While the citizens of our cities, towns and villages have every right to be proud of the stability of their surroundings, the aesthetic side, with few exceptions almost confined to Ontario, would seem to be sadly neglected. Every community should have its horticultural society and every horticultural society should be encouraged by the local authorities to take care of the beautification of the public thoroughfares. This is exactly what has been done in St. Thomas with the result that some very ugly spots have been turned into veritable paradises at very little cost. We congratulate the leaders of the St. Thomas Horticulture Society for their public spirit. Their society is an example to the rest of Canada.

Capital—Labour—The Community

The Minister of Labour in his announcement that as a final step towards the "getting together" of capital and labour, a small representative commission would visit the principal industrial centres and report on the local conditions, opened a new epoch in Canadian industrialism. It is very evident from the Minister's address to the Senate that both employers and employees are willing to try out the ideas embodied in the famous Whitley report under which over fifty industries are working today in the Old Country—the principle being equal representation and equal responsibility of both capital and labour in each industry. If the system can be made to work in Canada—and there is no reason why it should not—it will relieve much anxiety in the minds of the citizens and eliminate the spirit of bolshevism, that is spreading even in this country. There is one phase, though, of the new order of better understanding between capital and labour that must not be lost sight of, namely the responsibility of both to the community; otherwise the pact will not be complete. The worker to-day is desirous not only to earn more but to live better, and it is to the employer's interest to see that the worker has that op-

portunity to live better by surrounding him so far as possible with decent and healthy environments. Every factory or works should have a model community for the workers within easy walking distance, and every worker should feel it his or her duty to see that the community is well governed. That is what we mean by the responsibility of capital and labour to the community, and without detracting from the importance of the commission appointed by the Minister of Labour we do suggest that such a commission would have been strengthened by the selection of a municipal man—someone who understood the social and civic conditions of the country. That the civic side of industrialism is as important as the other two, is well illustrated in an inquiry that was made recently by an American manufacturing firm desiring to locate in Canada. This firm asked all kinds of questions about the social conditions of the municipality, but nothing about a site. The reason given for such questions being that unless the employees could live comfortable lives, all the wages in the world would not be sufficient inducement for them to leave their present homes, which formed part of a community built along modern town planning lines.

A Dominion Health Department

At the present moment legislation is being enacted at Ottawa for the establishment of a Public Health Department for the Dominion and while some of the clauses are not perfect and want amending the Act is a good one on the whole. The whole idea of the Hon. N. W. Rowell, whose scheme it is, is to make a serious attempt to raise the standard of the health of the Canadian people, and whether we agree with his methods or not, such an attempt cannot help but receive the sympathy of enlightened citizens.

One of the saddest phases of Canada's part in the war was the large percentage of men found to be medically unfit for service—over fifty per cent—which is strong evidence that there is something wrong with our present public health systems, and as we understand that a large part of the work of the proposed department will be in correlating the best hygienic and medical evidence of the world and laying the same before the provincial and municipal authorities through their respective health departments or officers, there is no necessity for resentment against the bug-bear of federal interference in what is supposed to be purely provincial affairs. What is wanted in every municipality in Canada is more enlightenment on hygiene and health, and it is immaterial where that enlightenment comes from. Our health officers are not specialists in their work—to many, their public duties are but a side-line—with the consequence that they have not been the factors they should have been in reducing the infant mortality of the communities. Canada, with its wonderfully invigorating climate, should be the healthiest country in the world, with the lowest death rate. But the death rate is not the lowest, largely because of the lack of proper sanitation in our housing and sewage systems, and proper provisions against over-crowding. Our too low standard of

public health is a reproof to good government, and most local authorities feel the reproof keenly, but they have been and are handicapped by the limitations of their own officers. They at least will welcome any system that will help them to solve their local health problems.

WAR MEMORIALS.

Now that the war is over there is a desire on the part of every municipality to commemorate in some permanent way the spirit of sacrifice that sent so many of our best to France and who now lie in "Flanders Fields." This is as it should be, for too much honor cannot be given to our brave dead. The question then is as to the form the memorials should take. In the old days they took the form of monuments or mausoleums, but since a new idealism has arisen through this war in which our men have laid down their lives such memorials are meaningless. Could our glorious dead but speak it would be to urge good works so that the lives of the living may be made better for their sacrifice. Works such as hospitals, homes of the aged, endowed beds, etc., do far greater honor than do monuments and we would urge the councils and citizens of Canada to so construe the meaning of memorials.

MUNICIPAL PLANT REDUCES RATES.

After becoming so accustomed during the past two years to repeated raises in rates by all Publicity Unity companies, it is almost a shock to learn of reductions in rates. The municipally owned and operated electric light plant of Chicopee, Mass., had such a successful year in 1918 that the charge for electricity for street lights for the coming year will be reduced from 4¼ cents to 4 cents per kilowatt hour.

The New B. C. Municipal Act.

The new Municipal Act of British Columbia, which was drawn up by the Inspector of British Columbia Municipalities, Mr. Robt. Baird, and the Solicitor for the Union of British Columbia Municipalities, Mr. G. McDiarmid, and which recently passed the Provincial legislature, is a decided improvement in the old system of complicated legislature and the fact that the two men who were mainly responsible for its wording have the confidence of the municipalities of our Western province is sufficient indication to us in the East that it is fair legislation, and will protect the municipalities from the machinations of the charter sharks and exploiters on the one hand and guarantee the bond holders on the other.

Our contemporary, The British Columbia Financial Times, has summarized the Act so well that instead of reproducing the Act itself in these columns we take the liberty of reproducing the summary, which reads as follows:—

The Act provides that all of the municipalities of the Province shall come under its jurisdiction and be supervised by a local government board which shall be appointed by the Lieutenant-Governor in Council, and shall consist of three persons who shall hold office during the pleasure of the Crown. The present position of Inspector of Municipalities will be maintained, and he shall also act as secretary of the board. The present methods of certification of money by-laws shall be maintained as at present.

The Act goes on to describe the constitution and government of municipalities, extension and limits of same, disincorporation and governmental procedure of municipal councils whose duties and powers are variously abridged or extended according to best modern practice. The duties of municipal councils are minutely set out with powers and procedure definitely stated.

A new feature of the Act calls for the creation of a board of control in municipalities having a population of 15,000 or more, consisting of the Reeve or Mayor and two controllers, elected by the municipality at large. The

powers and duties of the Board of Control are specified and from a cursory examination of this part of the Act the municipal council seems to have some control over this Board of Control where it is acting in the opinion of the council against public interest. The powers of the municipal council, or in case the citizens choose to operate under the Board of Control, are specifically stated in close detail, commencing with the collection, appropriation, expenditure, management and accounting of municipal revenue and proceeding to section 120, being the power to regulate the position of roads and sidewalks to be constructed within the municipal area by and with the consent of local government board. With its powers, the municipal council may, by by-law, grant various aids, and deal with parks, ferries, highways, execution of judgment, epidemics, administration of justice, with coroners, fair wages, collections under distress act, poor, compensation to owners of properties, etc.

It is with financial questions that the Act is precise and definite. No municipal council shall have power to incur any liability beyond the amount of the municipal revenue for the current year which at the time remains unexpended, nor may municipal moneys be expended without conforming to the formalities prescribed in the Act. The council may borrow money without submitting the by-law to the electorate to meet and pay interest falling due and payable during the current year, to meet and invest any payment of sinking funds authorized to be raised or invested during the current year, to meet and pay any requisition for ordinary expenditure made by the Board of School Trustees, to meet and pay any other lawful expenditure during the current year provided that the by-law shall specify amount, rate of interest, debt within current year for payment of principal and interest, and that the total of liability so incurred shall not exceed the amount of taxes due at the end of the previous year and provided that the ascertained amount shall not be more than 75 per cent. of the whole levy in the next preceding year. All current municipal borrowings

(Continued on Page 127).

Union of Canadian Municipalities

PRELIMINARY ANNOUNCEMENT.

The 19th Annual Convention of the Union of Canadian Municipalities will be held in the city of Kingston, Ont., August 12th, 13th and 14th, 1919.

Matter of vital importance to all municipalities will be presented at this Convention.

The Union of Canadian Municipalities is the only Dominion-wide organization through which a municipality can co-operate and exert its influence. This Union is "the people's parliament," and its members represent directly the taxpayers.

Your municipality is cordially invited to send representatives, and to take an active part in the proceedings.

A complete programme will be sent to you in due time.

Resolve to attend. Keep Kingston and date in mind.

G. S. WILSON, Asst. Sec'y.,
Coristine Bldg., Montreal.

THE DOMINION HIGHWAYS BILL.

Under the Highways Bill the Dominion Government will set aside \$20,000,000 for the purpose of helping the provincial governments in their permanent road development. The sum which is to be spent during the next five years is to represent forty per cent. of the cost of actual construction

of the roads; the other sixty per cent. is to be found by the provincial or municipal authorities affected. This will mean that if the Dominion grant is taken advantage of, at least \$10,000,000 will be spent on more highways during the next five years, which is encouraging to the advocates of "good roads."

CHICAGO WATER WORKS AGAIN PROVES SUCCESS.

The Chicago Water Works System, which has always been exploited by municipal authorities as evidence of their success, furnished another strong argument in the report recently furnished the City Council. During the year 1918, it was shown, the water system had an excess revenue over expenses of \$3,000,200. The receipts were \$7,625,142, while it required only \$4,621,941 to operate.

OUR DESPISED OPEN SPACES.

In every community from the smallest to the greatest are public spaces without either streets, pavements or buildings on them. Perhaps they are merely triangles where streets cross, or perhaps they are city parks acquired at great cost. They are always precious, and often the most precious things in the town. Their best use is to be kept open, so that there is at least one spot in the midst of traffic and business where there is nothing to keep the earth and sky apart except grass and trees. Let all who can influence or control them think twice and oftener before admitting alleged sculpture or other monuments to them. Remember that the chances are that the open space is incomparably better than the monument.

Let us all learn to respect our open spaces.—Harold C. Caparn,

A National Highway as a National Monument of Peace

BY THE EDITOR.

In 1917 this Journal urged the building of a Transcontinental Highway across Canada as a memorial to our soldiers, and to-day—two years afterwards—with peace in sight we are more impressed than ever of the value of such a road. It has been well said that the splendid roads of France were one of the means of beating the Germans and across the line the excellent State roads enabled our American Allies to transport many hundreds of thousands of tons of foodstuffs and other necessities to Europe when their railways broke down. We do not care about repeating ourselves, but in view of the increased interest now being taken in a national highway and for the benefit of our new readers, though not we hope at the expense of our old friends, we republish the following taken from our issue of May, 1917:

This present war has made the people of Canada realize, as they have never before, the great distances of their own great country. In the transportation of our soldiers from the West to the East, before their crossing of the Atlantic to the seat of war the imagination has been fired of those of us who have been left behind to know something more of those hinter lands which could produce such splendid specimens of manhood as those we see in our Eastern railway yards and at the posts of embarkation. Our imagination goes beyond the railroad, but alas, we cannot get there for we have no roads to take us; we cannot get into personal touch with our far distance neighbors and kin, or they with us of the East. It is true that the great transcontinental railways have lessened the distances — from a fortnight to a day — and the telegraph and the telephone have annihilated distance altogether, thus making these great inventions real factors in welding a nation together. Yet good roads have always been and must remain the true arteries by which the people traverse the country. To take to the road means something more than walking or riding so many miles, it means the feeling of independence inborn in each one of us. Probably there are no more efficient means of keeping the people on the land than good roads; certainly that country is best off that has plenty of permanent highways, as illustrated in the contented spirit of the people. As a local investment too good roads have always paid in bringing outlying districts nearer to the railroads and to each other, and why not a national highway invested in by the nation.

In our March issue (1916) we urged the building of a NATIONAL HIGHWAY across Canada to serve as a great peace monument and a practical demonstration of our gratefulness to those who had sacrificed their lives for us on the fields of Flanders. At that time we might have been a little too previous, though we were not the first by many years to suggest a national highway, but public thought like events moves rapidly these days and in again taking up the subject with the idea of bringing it to a logical conclusion we have with us a number of national and provincial unions and associations, including the Union of Canadian Municipalities and the Dominion Good Roads Association. These societies through their conventions have done much in bringing home to the citizens of Canada the value of permanent roads, particularly to the farmers, as a means of business and social intercourse, and also as an impetus to a large and profitable tourist traffic. The provincial governments, realizing the wishes of the people, have spent millions of dollars during the last decade on the roads, and not one government has lost a vote because of the outlay.

In many of the urban municipalities are to be seen miles and miles of streets equal to any on this continent, and they have been the gainers in more contented populations and in increased values of surrounding properties. Indeed all the urban centres, during the last five years, have had sufficient pride in their thoroughfares to make them worth while, though they have a long way to go yet before perfection is reached. And since the provincial gov-

ernments have encouraged the rural municipalities, by paying a large part of the cost, great improvements have been made throughout Canada in local highways. All of which means that the Dominion is well served by many networks of local, county and provincial thoroughfares, but as yet there is no connecting link between the different systems so that for economic reasons alone a trunk road is very necessary.

This great trunk road should be built from the Atlantic to the Pacific.

Such a highway would be a great work, worthy of Canada, worthy of her splendid army sent across the seas and worthy of her sons and daughters who have made the supreme sacrifice. So that it would in deed and in fact be a monument to those who will have made it possible for us to have that which we term liberty, the whole of the road should be built by returned soldiers under military discipline — but with civilian pay. At the end of the long Peninsular and Napoleonic wars the British army, instead of being disbanded and so thrust on an already impoverished country, was utilized in building many of England's famous roads. By the time the roads were complete, national and local conditions had become normal and the country better fitted to assimilate the soldiers to civilian life; and the same procedure should take place in Canada.

We would even suggest that such a transcontinental road should take the place of the many monuments of stone that have already been mooted, which while excellent as showing a sense of gratitude, are not serviceable and too often are monstrosities and eyesores. Instead then of such memorials mile stones could be placed along the great national road with proper memorial tablets so that those who pass along on its surface in the future will know that the people of Canada in the twentieth century knew how to honor their brave dead.

Such a national highway must be built strong enough to last, with proper maintenance, for all time. That is, it must be what is termed a permanent road, built of Canadian material. It must be permanent enough to be almost fool proof and under sharp inspection invincible to the machinations of the "grafter."

To take the control out of party politics a permanent commission of twelve men should be appointed as under: three selected by the Federal Government, two of whom should be engineers, and one each selected by the Provincial Governments, preferably the deputy minister of roads, as in Ontario and Quebec, and the commissioner of highways in the other provinces. And this commission should have the selection of the route.

This brings up the question of cost and the problem of raising of the money. To build sufficient length of new roadway and to repair old roadways so as to have a continuous highway of eighteen or twenty feet between Vancouver and Halifax, and including Vancouver Island, will take about 3,500 miles of new road, or its equal, and the cost would be about \$20,000 a mile, or \$70,000,000. Such a huge sum would be unthinkable three years ago but the Canadian people have shown since then what they can do in raising money when given the incentive, and such an incentive is now before us in the great coast to coast highway. How the money should be raised might be along the following lines:

Half of the sum required (\$35,000,000) by the Federal government, by a bond issue.

This would mean that every citizen in Canada would have a share in the road.

Quarter of the sum required (\$17,500,000) by the Provincial governments and those municipalities through which the road would run, in proportion to the mileage and cost, as per the decision of the Commission.

As a great trunk road will give direct benefit to those municipalities along the route which it would run they should be more than eager to share in the extra tax.

Balance of the sum (\$17,000,000) to be raised by public subscriptions.

This is a large sum to raise by public subscriptions but given the right kind of publicity the appeal would be more than met. The Patriotic and Red Cross Funds have set the example in appealing to the public.

A MUNICIPAL CREED.

By THOMAS L. HINCKLEY,

Formerly Director of Milwaukee Citizens' Bureau of Municipal Efficiency.

SAID THE SPIRIT OF THE MODERN CITY:

I BELIEVE in myself—in my mission as a defender of the liberties of the people and guardian of the light of civic idealism.

I BELIEVE in my people—in the sincerity of their hearts and the sanity of their minds—in their ability to rule themselves and to meet civic emergencies—in their ultimate triumph over the forces of injustice, oppression, exploitation and iniquity.

I BELIEVE that good food, pure water, clean milk, abundant light and fresh air, cheap transportation, equitable rents, decent living conditions and protection from fire, from thieves and cut-throats and from unscrupulous exploiters of human life and happiness, are the birth-right of every citizen within my gates; and that in so far as I fail to provide these things, even to the least of my people, in just this degree is my fair name tarnished and my mission unfulfilled.

I BELIEVE in planning for the future, for the centuries which are to come and for the many thousands of men, women and children who will reside within my gates and who will suffer in body, in mind and in worldly goods unless provision is made for their coming.

I BELIEVE in good government and in the ability of every city to get good government; and I believe that among the greatest hindrances to good government are obsolete laws—which create injustice; out-grown customs—which are unsocial; and antiquated methods—which increase the cost of government and destroy its efficiency.

I BELIEVE that graft, favoritism, waste or inefficiency in the conduct of my affairs is a crime against my fair name; and I demand of my people that they wage unceasing war against these municipal diseases, wherever they are found and whomsoever they happen to touch.

I BELIEVE that those of my people who, by virtue of their strength, cleverness or thrift, or by virtue of other circumstances, are enabled to lead cleaner lives, perform more agreeable work or think more beautiful thoughts than those less fortunate, should make recompense to me, in public service, for the advantages which I make it possible for them to enjoy.

I BELIEVE that my people should educate their children in the belief that the service of their city is an honorable calling and a civic duty, and that it offers just as many opportunities for the display of skill, the exercise of judgment or the development of initiative as do the counting houses and markets of the commercial world.

FINALLY, I BELIEVE in the Modern City as a place to live in, to work in, and to dream dreams in — as a giant workshop where is being fabricated the stuff of which the nation is made — as a glorious enterprise upon whose achievements rests, in large measure, the future of the race.—The Survey.

A NATIONAL HIGHWAY—Continued.

6

We have tried in the above to place in concrete form our reading of the minds of those who believe that such a national highway should be built.

That the idea is in the minds of the West is illustrated in the circulars that have from time to time been sent out by the Island Automobile Association of British Columbia and these appeals have borne fruit in the many favorable answers received by the secretary from all kinds of citizens, including farmers. There is no doubt that a NATIONAL HIGHWAY is not only feasible but desirable as a practical demonstration of Canada's determination to progress along rational and utilitarian lines. But Canada must prepare right now if she is to literally put on the map of this continent one of the new seven wonders of the world. We don't know of any conception bigger or better or more worthy to commemorate our part in the world-wide struggle for the freedom of the nations than that of such a highway, and if those who have given up their lives in the good fight could but speak, it would be in one refrain, DO YOU THIS IN REMEMBRANCE OF US.

EX-BRITISH PREMIER'S OPINION OF TOWN COUNCILLORS.

When receiving the Freedom of the City of Bristol, Lord Rosebery, ex-Prime Minister of Great Britain, contrasted the position of a Member of Parliament with that of a Town Councillor, saying that "a man who is fond of his home, and who wishes to see something tangible accomplished by his work and his own creations, would infinitely prefer the career of a municipal councillor to that of a member of the House of Commons."

After describing the limitations of the Member, controlled by the whip of his party, he says:—

"On the other hand, what is the life of the Town Councillor? He lives in his home in a town to which he is accustomed. He is able to look after his business, to see his wife, and control the education of his children, and two or three times a week he goes to attend a practical piece of public work, the practical results of which he will see in his own lifetime. I do not wish to say anything disrespectful of Members of Parliament, but I do believe from the bottom of my heart that a man who is a Town Councillor can effect in his term of office some small, practical, and tangible good, such as even the erection of a town pump, and at the end of his term of office he has something infinitely more tangible and satisfactory to look upon than has a Member of Parliament. He sees the pump; he sees the water flow; and he sees the monument of what he has done, and knows he has contributed to the health, welfare, and, possibly, the sanitation of his neighbors. But at the end of the Parliamentary session what has the ordinary Member of the House of Commons got to look at that can be compared with that? At any time the Town Councillor may rise to the position of Mayor. In that position he is looked upon by all his fellow citizens with respect, without envy, with a cordial wish to assist him in the discharge of his functions; and he is undisputed chief of his community. But what is the future of the ambitious Member of the House of Commons? It may be that ultimately his wildest dream be realized, he will become a Minister. There I draw the veil. The happiness of a career that has its culmination in becoming a Minister needs no criticism."

SUMMER "SINGS."

Now is the time to prepare for community singing in the parks in summer. Do you have a band in your city? If you do, and have daily or weekly concerts, do not overlook the excellent opportunity you have to develop the wonderful spirit and inspiration created during war times through group singing.

Here is a simple outline of procedure. If you have a band, paid or volunteer, so good. If you do not have a band, start at once to get your city council to appropriate some money for one after a careful estimate of what you need.

Find out how many different kinds of instruments are played by local musicians, and fill out the necessary number by some imported if you can afford it. Calculate how much they would cost per man for the season. Get a good conductor, and add his salary to the budget.

After your band is secured, get a large screen, or several of them if you have more than one park. Buy or borrow a good projecting lantern; have some slides made with words of patriotic and folk songs clearly delineated, and secure a good chorus leader.

Wait until it is dark; then throw your words on the screen; start the band, and oh, joy, what a chorus you will have! You need only start; the people will do the rest!—Miss H. M. Dermitt, Secretary, Civic Club of Alle-Caparn.

A MUNICIPAL BAKERY.

A novel enterprise has recently been undertaken in New Orleans, namely, the operation of a municipal bakery. The output is from 800 to 1,000 loaves per day.

The machinery cost \$1,110. Including freight and installation, the bakery cost the city \$3,719.67. Counting material, labor, electric current, replacement fund, etc, the bakery turns the bread out at a cost of 5 cents per pound. This bread would cost the city 8 cents per pound at wholesale. The above expenses, however, do not include rent, delivery charges or the wages of a third man, who is a prisoner. The flour consumption for the first six months of 1918 was about 16,000 pounds per month.

Housing Schemes

Methods Already Worked Out — How They Would Affect
Canada — New Zealand Methods.

By J. W. MACMILLAN.

One of the plans announced by the Dominion Government for providing work during the reconstruction period is the loaning of money for housing schemes.

Canada lags behind most of the rest of the world in its appreciation of the need of governmental aid to housing: Several of the Provinces have written Town-Planning and Housing laws upon their statute books, but practically nothing in the way of physical results have come of them as yet. Only a few enthusiasts have been aware of the peremptoriness of the problem in our cities, of the special need of comfortable dwellings in a land where the winters are severe, and of the current failure of private enterprise to supply wholesome dwellings for the bulk of the population.

In most of the countries of Europe and in the Australian and New Zealand dominions practical schemes have been in operation for periods long enough to afford a body of experiment which may be of supreme value to us to-day. International housing congresses have been held in Europe since 1889. In the United States, though the emphasis has been rather upon health and building regulations, such congresses have been held yearly for some time. The methods which have been worked out may be classed in three groups, as follows:

I.—Building directly, for rental or sale.

(a) For Government's own employees—

National, as in Austria, Germany, Hungary and Roumania.

State or Provincial, as in Germany, Switzerland and Roumania.

Municipal, as in Germany, Hungary and Roumania.

(b) For working people generally, as in France, Germany, Britain, Italy, Austria and New Zealand.

II.—Making loans of public funds (including also Government guaranty of loans) to—

(a) Local authorities, as in Austria, Belgium, Denmark, Germany, Britain, Hungary, Luxemburg, Sweden, and Norway.

(b) Non-commercial building associations, as in Austria, Belgium, Denmark, France, Germany, Britain, Italy, Luxemburg, Netherlands, Sweden and Norway.

(c) Employers, as in Germany, Britain and Luxemburg.

(d) Individuals, as in Germany, Britain, Australia, New Zealand and Norway.

III.—Granting exemptions from or concessions in taxes or fees or granting some other form of subsidy to building associations and others, as in Austria, Belgium, France, Germany, Italy, Hungary, Roumania, Spain, Switzerland, Australia, and New Zealand.

The scheme of the Dominion Government appears to be to leave the choice of methods to the Provinces, while it supplies the funds. The Provinces have a choice between all the methods outlined in the table above, as well as any new methods which they may invent themselves. It is not likely that the field of discovery is large, and it may be taken for granted that whatever is done in Canada will be done along the lines of one of the methods already employed somewhere in the world.

The first sort of methods, that of direct building by governmental authorities, is not likely to be followed. Of the second sort, the loaning of public funds, there are two ways which will probably commend themselves to Canadian minds. These are the first and last of the sub-classes, the loaning to local authorities and the loaning to individuals.

The garden cities of England have caught the attention of the English-speaking world. Of course they actually house but a fractional portion of the people of the country. Their chief value lies in getting an example. They show that it is possible for people, and poor people at that, to live in decency and comfort at no greater cost than was required when they were overcrowded, congested, dirty and sick. They spread dissatisfaction with low standards of living.

It would be difficult, if not impossible, for any Canadian city to erect enough dwellings, suitably built and sur-

rounded, to provide for more than a negligible part of their population. Yet one colony of this nature, on the outskirts of a city, would be worth while for the effect it would have upon the ideas and efforts of the whole body of citizens. The vacant land in any city is scattered, making it difficult to assemble in any one place a collection of houses of any new sort. Many cities, however, could lay hands on one plot of ground, perhaps a disused park or exhibition grounds, which might be made the theatre of a demonstration of what kind of houses were attainable for the working-classes of the city.

It is necessary to furnish an example before general approval of any new scheme which costs public money can be secured. It was so with the introduction of asphalt pavements. When they began to be built in Canadian cities and towns there was much opposition to them. All the conservative and careful classes were against them. The radicals and spenders succeeded at first in being allowed to construct a few yards in some place where it was particularly needed, and where the opposition was particularly weak. The result has been that within a few years the asphalt has spread throughout the city or town. Those who opposed it most vigorously have become impatient to have it laid before their own doors.

We need the same sort of actual demonstration in respect of houses. If such an arcadian village as Port Sunlight were in existence within any of our larger cities every new house in the place would show some traces of its influence.

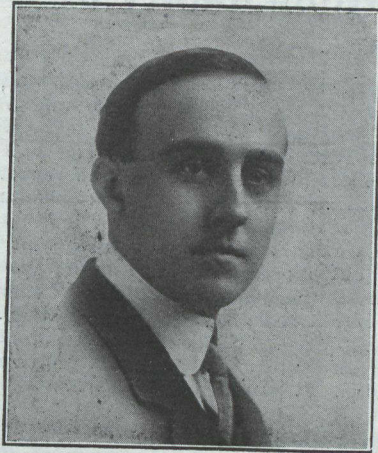
As a means, however, of supplying the working-people of Canada with homes at once warm, handsome, sufficient in size, with modern conveniences, and at a low price, the best plan is probably that of loaning funds to individuals. What the rural credit schemes are doing for the farmers the housing scheme might do for the city dwellers, and after the same fashion. It is desirable to foster individual ownership of homes. Many are in possession of homes now which by the wise expenditure of a little money or by the conversion of the mortgage into a loan at a cheaper rate would become much more satisfactory residences.

A survey of housing conditions in Winnipeg was made within the last few weeks by the city council. It explained how it was possible that rents could be unremunerative to landlords in many cases, how a number of houses could be empty, how other houses could be overcrowded, and how, at the same time, there could be a sharp demand for houses. Of the empty houses in the city a considerable number were found to be impossible of habitation. A number were found to be habitable if put into proper repair. A number were found to be ill-situated, and not suited to the needs of the class of people living in the district. The type of house which the worker on small wages requires — one of four or five rooms, warm and containing sanitary appliances, and near to the factories — was in demand.

In New Zealand there are two housing schemes in operation. One of these is for the construction of houses for workers by the State for rental or purchase. In the year 1913 one hundred and twenty-six houses were built in this way. Far more popular and successful has been the other scheme, for making loans to workers to aid them in building or purchasing homes. As this is the plan which seems to me the most suitable and promising for use in Canada I shall set forth the chief provisions of the law.

The loans are limited to workers, either manual or clerical, whose income is less than £200 per year, and who are not the owners of any other land than the plot upon which they propose to build. The sum advanced may not be more than £450, and must not exceed the value of the dwelling to be erected. The security is a mortgage on the whole property.

The interest is payable half-yearly, with an instalment of the principal, so that the loan is repaid in 36½ years. The fees are made very low and are paid by the borrower. The applicant must reside in the house built by the loan. Interest is at the rate of five per cent., reduced to four and a half if paid promptly. Inspection of the dwelling is



GEO. MacNAMEE,

Secretary, Canadian Good Roads Association.

THE OWNERSHIP OF OVERHANGING TREES.

A man has no right to any portion of a tree or the fruit thereof that may overhang his property, while growing on a neighbor's land.

Such is the interesting verdict reported by the Royal English Arboricultural Society as follows:

"A case dealing with this point came before His Honor Judge Parry, at Maidstone, on November 13 last. The plaintiff had several apple trees growing on his land about eight feet from the boundary. The branches of these trees overhung the land of the defendant. The defendant picked the apples off the branches and sold them. The plaintiff brought an action for wrongful conversion, and was awarded £10 damages. The contention on the part of the defendant was that, as he had the right to lop the branches of the trees which overhung his land, he had the right to pick the apples.

His Honor said (inter alia) the defendant's right to lop could not be contested, assuming that it was done in a reasonable way, in accordance with the custom of fruit farmers, at a proper season, and without unnecessary injury to the trees. When the branches were severed, however, that did not give the defendant any property in them or in the fruit on them. In law the branches or fruit, which formerly savored of real property, had then by severance become personal property, but the property remained the owner of the tree." — Canadian Forestry Journal.

Housing Schemes.—(Continued.)

provided for.

By this method about nine thousand workers built or bought their own homes in the seven years' operation of the act ending with December, 1913. During the year 1913 there were over thirteen hundred houses thus built or acquired, and the amount loaned was over two million dollars.

The housing problem is much more important than most people imagine. It is not simply a question of comfort which is involved but one of life and death. In Chile, for instance, where very high rates prevail for both birth and death, so that the population is practically stationary, it is argued that the reason why the death-rate is over 33 per thousand is the insanitary conditions of the houses. In the municipal dwellings erected by the London County Council the death-rate is 8.5, while it is 15 for the whole county. Any one that will take the trouble to compare the death-rates of any central and suburban ward in any Canadian city will convince himself that the same fell influences are at work among ourselves, and that the housing problem is in Canada, as elsewhere, a matter of life and death.—Journal of Commerce.

ELECTRIC GENERATION AND DISTRIBUTION IN CANADA.

Though only a comparatively short time has elapsed since electric lighting and electric power were introduced, the development in Canada has been phenomenal. This growth is strongly emphasized in a report just issued by the Commission of Conservation, entitled "Electric Development and Distribution in Canada," which covers all plants that sell electric energy.

The principal object of the report is to give complete and accurate information respecting power developed at any point, amount that is used and amount that is unused, prices charged for electric energy and similar pertinent data. Thus, with this information before him, an individual or company desiring to erect a plant, manufacturing or other, can decide which locality presents the maximum of advantage respecting one of the most important items of cost, namely, power. Then, balancing the advantage respecting power against such important considerations as freight rates, accessibility to markets, etc., he can intelligently select the site which offers the maximum of advantage particularly as regards the point of the highest importance, namely, ability to market his product at lowest cost.

It includes data respecting the kind of primary power, that is, hydraulic, steam, gas, oil engines, etc., used to produce electrical energy in Canada. To be able to judge of the relative importance of each kind of primary power, the total quantity of horse-power is also dealt with. As was to be expected, water-power occupies an outstanding place. The total amount of power reported is 2,107,743 h.p.; of this, by far the greater portion, namely, 1,806,618 h.p., is water-power, the remainder being divided 238,202 h.p. steam, 8,157 gas, and 4,766 h.p. oil or gasolene plants. Although the report only comprises electric plants supplying energy as a public utility, it may be seen how Canada is favorably endowed with primary power resources and what is the most advantageous kind to use in the various portions of the Dominion.

Respecting ownership, there are one and one-half times as many privately-owned plants as there are publicly-owned plants and the total capacity of the privately-owned plants is almost four times as great as that of the publicly-owned. Typical examples of the two kinds of ownership are furnished by two of our largest systems: the Niagara system of the Ontario Hydro-Electric Power Commission, and the Shawinigan Water and Power Company in the Province of Quebec, each supplying over 200,000 h.p.

Among the largest plants described are those on the Canadian side at Niagara Falls, with a total installation of 488,800 h.p., one plant alone having a capacity of 211,300 h.p. The largest units, in point of capacity, at present in use are at Grand'mere, each having a capacity of 20,000 h.p., but this figure will be surpassed by the 50,000 h.p. units in the Chippawa plant of the Ontario Hydro-Electric Power Commission now under construction to utilize additional Niagara power. The largest units in point of dimensions are the 10,000 h.p. units in the Cedars Rapids plant, St. Lawrence river, Que.

All our large plants are of relatively recent construction and are of a highly desirable type. Usually the works are of most substantial construction, while the equipment comprises both hydraulic and electrical machinery of the most efficient type. On the other hand, many of our small plants could be improved by more efficient machinery and by stopping losses and waste.

Long distance transmission of electric energy has played an important part in our power development. The transmission lines operate under many different voltages up to 110,000 volts, the lines of 10,000 volts and upwards, aggregating 5,490 miles, of which, 577 miles operate at 100,000 to 110,000 volts.

Another item which should prove of interest, both to operators and the public in general is the information respecting rates charged by the vending companies for various services. The rates charged throughout the country show great variation inasmuch as they are based, to a great extent, on local conditions as well as on the cost of producing the power.

Street lighting is also included; the information under this heading shows the kind of lamps used and costs of such service.

The Dominion Government and the Municipality of Ottawa

By HAROLD FISHER, Mayor of Ottawa.

The existing agreement between the Dominion Government and the City of Ottawa expires on the last day of June, 1919. It is, therefore, necessary that some new arrangement should be made at once and ratified at the present session of Parliament.

Under the expiring agreement the city provides water to all government owned buildings, and also to all buildings leased and occupied by the government. The city supplies all municipal services to government owned buildings. The salaries of all civil servants are exempt from taxation.

In return for what is done by the City the Government makes a contribution to the Ottawa Improvement Commission for park purposes in Ottawa and vicinity of \$100,000.00 each year. The Government also pays direct to the municipality \$15,000.00, which is said to be paid for fire protection.

The visitor to Ottawa is shown some beautiful Government buildings. He is taken over a driveway which he is told has been constructed by the Dominion Government. He leaves the City with the impression that the residents of Ottawa are the recipients of special favors from the people of Canada by reason of what the Government does for the City. The impression which the visitor to Ottawa takes away with him has become the general view of the people of Canada outside of the City of Ottawa.

Anyone who will take the trouble to read the existing agreement and to learn the facts as to its operation will at once see how erroneous is the general view that the City is greatly indebted to the Government. If instead of the Dominion Government we had in the City of Ottawa a factory or a financial institution owning the same amount of property and with the same pay roll the taxes and water rates paid by the factory or financial institution at the ordinary rate of taxation would amount to at least \$886,453.60. The fact is that the Dominion Government has been bonused by the City of Ottawa to an extent that has never been granted to any industry or business anywhere in Canada.

An attempt is here made to state the position of the Government in relation to the City. The data for the discussion of a new agreement is collected. An attempt is also made to state certain principles which should form the basis of an agreement.

The obligations which should be assumed by the Dominion Government in regard to Ottawa are these:—

First:—The Government should pay its equitable share of the expenses incurred by the municipality in carrying on municipal government.

Second:—The Government may reasonably be expected to contribute in addition such sums as are necessary to make a Capital worthy of the nation.

It is convenient to deal first with the obligation last stated,—the obligation to the nation.

Ottawa is a commercial and manufacturing City. If it were nothing more the development of the City might be left to the residents of Ottawa. Ottawa is more. It is the capital of the nation. This fact imposes on the Parliament of Canada a duty not to Ottawa, but to the people of Canada. In all great countries the spirit of the nation has found expression in the capital city. Further the national spirit of the people has been vivified and stimulated by the creation of a stately and magnificent capital. If Canada is to be a great nation the capital of Canada must in dignity and beauty be made worthy of a great people.

It is not for any citizen of Ottawa to dictate what money shall be expended by the people of Canada in the making of their capital. That must be left to the nation's representatives in Parliament. It may, however, be here properly pointed out that whatever of this character is done must be looked upon as done for the benefit of the whole nation and not as a favor done to or an expenditure made for the City of Ottawa. In the making of any new agreement it must also be recognized that any expenditure made in the embellishment and beautification of the Capital beyond what might reasonably be made in any ordinary city cannot fairly relieve the Government of its equitable obligation to bear its share of the ordinary municipal expenditures.

These considerations are of special importance by reason

of the fact that there was completed in 1915 what was called a Federal Plan of the City of Ottawa and Vicinity. To this plan the language of the report of the Senate Committee on the District of Columbia made in 1835 may be applied with little modification. In this report the Chairman, Mr. Southard, speaking of George Washington's plan for the district of Columbia, said:—

"It is a plan calculated for the magnificent capital of a great nation, but oppressive from its very dimensions and arrangements to the inhabitants if its execution to any considerable extent is to be thrown upon them. No people who anticipated the execution and subsequent support of it out of their own funds would ever have dreamed of forming such a plan. It would have been the most consummate folly."

What happened in Washington must not be repeated in Ottawa. In the early years the development of the District of Columbia was left to the people of the District with little assistance from Congress. The result was that in 1874 the District of Columbia was bankrupt. At that time Congress was obliged to guarantee the principal and interest of the indebtedness of the District and undertook to pay its proportionate share. In 1878 it was determined that this proportionate share should be one-half and every Congress since has annually appropriated that amount.

Ottawa is not bankrupt, but in a fairly good financial condition and it may seem that this discussion is beside the mark. It is submitted that this is not so. Already Ottawa is suffering from the failure of the Government to pay its way. Any new agreement between the City and the Government must be based on a proper appreciation of the principle of national responsibility for national undertakings.

The principle that the making of a capital must be undertaken by the nation is of special importance if the work of the Ottawa Improvement Commission is to be continued. It will be of still greater importance if the work of the making of a capital is to be commenced in real earnest. The Ottawa Improvement Commission has for some years had charge of most but not all of the parks in Ottawa. To the extent that parks are reasonably necessary for an ordinary City the work of the Commission may be looked upon as done for the benefit of the residents of Ottawa and a contribution to local municipal government. In so far as the expenditure made exceeds the reasonable requirements of the citizens of an ordinary city it should be looked upon as capital-making and charged to the nation.

In Ontario under the Public Parks Act the rate for park purposes must not exceed one-half mill on the dollar upon the assessed value of all rateable real and personal property. It is suggested that the Ottawa Improvement Commission or the Government should take over all the parks of Ottawa and that the City should as a contribution to parks pay one-half mill on the dollar. If this suggestion were adopted the residents of Ottawa would pay a reasonable amount for the enjoyment of the parks. The Government would be left free to expend in addition as much as may be deemed proper for the beautification of the Capital.

In discussing the obligations of the Government to bear its share of municipal expenditure some difficulty may be avoided by eliminating at the beginning those branches of the Government service which have a local character—the post office, the customs house, the drill hall. While these are part of the government machinery they may be looked upon as local institutions ministering primarily to the people of the locality in which they are situated. Any burdens cast upon the municipality by their presence are more or less common to all municipalities throughout the country. No great injustice is done by exempting them from local taxation. Ottawa will be quite content that they shall remain free from taxes.

In Ottawa we have a condition of affairs different from that obtaining elsewhere. The Dominion Government is our greatest landowner. The present taxable real estate in Ottawa has been assessed in 1918 for taxation in 1919 at \$98,883,599. The Government occupies real estate in Ottawa valued at \$22,268,650.00—or after deducting the value of local Government institutions, at \$21,158,190.00.

The Dominion Government and the Municipality of Ottawa.—(Continued.)

The Government leases and occupies in addition premises assessed at \$4,025,749.00. The Government therefore, owns or occupies on lease about one-fifth of the real estate of the City.

The Government is also our largest employer of labor. The employees of the Dominion Government number over 12,000. At a very conservative estimate civil servants and their dependents number 25,000 or about one-fourth of our total population.

From what the Government gets from the City of Ottawa the people of Canada should pay and it is submitted that no fairer basis can be adopted than an agreement by the Government to pay municipal taxes to the same extent as all other landowners and employers of labor. Failure on the part of the Government to do this in the past has resulted in the residents of Ottawa being forced to bear that share of municipal expenditures properly attributable to the Government. Compared with other cities the debt of Ottawa is low. The cost of municipal administration in Ottawa is exceptionally low. If the tax rate in Ottawa were in proportion to the expenditure the inducement to manufacturers and others to locate in this City would be very great. Unfortunately the tax rate in Ottawa has been higher proportionally than the cost of municipal administration would seem to warrant. This has been due to the fact that with a total budget of \$2,947,509.62 our greatest landowner and our largest employer of labor contributes only \$15,000.00 or about one-half of one per cent. of the total. The ordinary tax payer is paying the share which should be borne by the Government.

Against the demand that the Government should pay taxes in the same way as others the only argument that has ever been offered is the old argument advanced by industries seeking a bonus. We are told that the presence of the Government in Ottawa is of great benefit to the city and, therefore, we should be pleased that it is here even without paying taxes. We must admit that the Government is of great benefit to the City. But so also is the presence of Mr. J. R. Booth and his industries. So also is the presence of the W. C. Edwards Company. So also is the presence of every company and individual carrying on useful work. To exempt one landowner or employer of labor is to impose an additional burden on the others.

The question has been asked, "Where would Ottawa be without the Government?" This is answered by the question—"Where would the Government be without the taxpayers resident in Ottawa?" If the Government were left alone it would still require water, sewers, and other services. In addition there would be left a city of 25,000 civil servants requiring municipal services in like manner as other cities. In this situation the Government would have to pay a portion of the cost of municipal government or be itself served at the expense of its employees. In the result it must directly or indirectly bear the whole or most of the cost of a governmental city.

What the Government Gets.

Taxes are not always based on services rendered. In the case of the Government it is submitted that the services rendered will more than justify any demand made on the basis of ordinary taxation.

It was at one time questioned whether the salary of the employees of the Dominion Government could be taxed by the municipality. There is now no doubt that in the absence of any special agreement civil servants are liable to pay income tax on their salaries (Abbott vs. St. John, 1908) 40 S.C.R. 597, Morrison vs. Toronto, 40 O.L.R. 227).

Under the expiring agreement with the Government the salaries of civil servants in Ottawa are exempt from taxation. The assessment Department of the City of Ottawa has been obliged to collect the war tax for the Provincial Government and has, therefore, records of the salaries of civil servants in Ottawa. After allowing for the exemptions provided for by the Ontario Assessment Act the taxable income at the present time is at least \$2,500,000.00. If the taxes were paid on this amount the City would collect \$57,175.00.

In the long run the exemption of civil servants from the payment of income tax on their salaries benefits the Government and not the civil servants. If the salaries of civil servants were taxed they would in fact be reduced by the amount of the taxation and the Government in fair-

ness would be called upon to make good the reduction. In other words the exemption amounts to a grant made to the Government.

It is submitted that as a matter of convenience and fairness the salaries of civil servants should not be taxed by the municipality directly. The Government should, however, pay to the municipality an amount equal to the taxes which the municipality could lawfully collect from the employees of the Government.

Water.

It is a common thing to speak of a water rate as a "tax." This is in the ordinary acceptance of the word misleading. The water rate is a charge made by the municipality for the supply of a commodity and should be a payment for value received. The municipality is under no legal or moral obligation to supply water to the Dominion Government unless the Dominion Government pays the full value of water provided.

After deducting the value of land occupied for what has been described as "local government institutions" the Dominion Government owns land valued at \$21,158,190.00. In addition the Government occupies leased premises assessed at \$4,025,749.00. At present the Government pays no water rates on any of this property.

If the Government had paid for water at the ordinary rates fixed by the City by-law it would in 1918 have contributed to the municipal treasury \$67,210.63.

This figure is based on the rates at present prevailing and would not in fact be fair to the other consumers of water for several reasons.

First—Our present water rate is based on a property valuation of land and buildings. Vacant land is liable for water rates, although it is evident that as a general rule no water is consumed on vacant land. Compared with the other property in Ottawa very little of what the Government owns or occupies is vacant. It may be presumed, therefore, that the consumption of water on Government property is proportionately higher than on other property paying water rates.

Secondly—Under our By-law each property owner pays on the first thousand dollars of assessment \$6.30 and on each additional thousand dollars assessment \$2.10. This means that the small parcel of land pays proportionately more than the large. If the rate for the Government were based on the rate for the average holding the amount given above would be very considerably increased.

Thirdly—Our water works department is of the opinion that the Dominion Government has in the past been a most extravagant and wasteful consumer of water.

It is submitted that as soon as arrangement can be made for the purchase of meters that all Government buildings should be metered and should pay for what water is consumed at a fair meter rate. In the meantime payment should be made on an equitable proper valuation.

Fire Protection.

The \$15,000.00 contributed to the City of Ottawa by the Government under the expiring agreement was stated to be for fire protection. Why the service of fire protection should be looked upon in any different way from other services rendered by the municipality is not apparent. However, the Government has recognized some obligation to pay for fire protection.

In 1918 the estimated expenditure for the maintenance of the fire department was \$157,725. In addition the City paid in interest and sinking fund on fire stations and equipment \$15,949, and for insurance \$1,017. The actual expenditure during the year for fire protection was, therefore, \$167,691.

Our fire department exists chiefly for the protection of buildings. All buildings in the City of Ottawa other than Government buildings, including churches and other buildings exempt from taxes are assessed at \$50,520,263. Government owned buildings are valued at \$17,802,350. That is to say the value of the Government buildings in Ottawa is about 26 per cent. of all buildings.

If the Government paid 26 per cent. of the amount paid in 1918 for fire protection it would pay \$43,599 instead of \$15,000 as at present.

The figures are again unfair to the residents of Ottawa. They include nothing for cost of fire halls or equipment against which there are no outstanding debentures.

Municipal Progress in Saskatchewan

J. N. BAYNE,*

Commissioner of the Local Government Board of Saskatchewan.

Our province is so big and so virile that there are new conditions turning up all the time, some unexpected situations to meet, some unlooked for state of affairs which requires initiative and prompt action. Many of you doubtless thought a few years ago that The Rural Municipality Act had reached a condition where no further changes would be necessary, but then the war broke out and that calamity alone has meant alterations in your Act at each session since. Other amendments also were shown to be advisable and most of them were suggested by your representatives.

No sooner did the war come to a virtual close than the great question of properly receiving home again our soldiers confronted federal, provincial and municipal authorities. There is much in this line which reeves, councillors and similar officials can do to settle the big problem of repatriation. It is pleasing to see that the sessions of your convention are giving time to these stirring war and after war affairs. Anyway, war or no war, there are always arising in a new province vital questions which are close to the people and their welfare. This conference gives a ready and practical avenue for discussing them. I have noticed in my attendance at your annual conventions, which covers a somewhat lengthy period of years, that there is nothing of the humdrum about them; in fact, there never was, nor will there likely be, anything monotonous about the Saskatchewan Association of Rural Municipalities. Brisk business principles seem to prevail.

But I must not forget that my official designation has been changed since we met in Moose Jaw last winter. In fact, the alteration came only last month, or exactly ten years after I was made Deputy Minister of Municipal Affairs. For over six years previous to February, 1909, I had been closely connected with the development of municipal institutions in the North-West Territories and in Saskatchewan. I hold that, apart altogether from its being my daily work, it was a distinct honor and privilege to be so associated with the development of this great West. Perhaps it was this somewhat lengthy experience in municipal work that caused my transfer to a Board which has much to do with the municipal and school financing of the province. Names and offices may change, but my interest in Saskatchewan's municipalities has undergone no alteration or variation nor is it likely to; nor can I forget the individuals who have taken a prominent part in Western municipal advancement. I would indeed feel lost for a long time were I separated from Saskatchewan's municipal activities. I hope you will pardon the personal reference which I am making in these few remarks, but at the beginning of a new decade it is hard to avoid them.

As already stated, the position which I now hold under the Local Government Board brings me still into daily touch with the municipalities of the province although from a somewhat different angle. I will also be required to assist in dealing with school, hospital district and rural telephone debentures, so you will see that the field has somewhat widened. The Local Government Board of Saskatchewan is similar to the Railway Board of Canada in composition and constitution. It is also very much like the Local Government Board of Great Britain. All proposals to issue debentures by any city, town, village, rural municipality, school district, rural telephone company or hospital district, must come before the Local Government Board for rejection, approval or modification. The fact that applications to thus create a permanent loan are reviewed by the Local Government Board (which examines the situation from many angles and in the light of experiences of other municipal institutions) results in the debentures of a local authority selling at a higher figure. The prospective purchaser knows that the project has undergone additional scrutiny apart altogether from local coloring or desire.

*From an address given at the Fourteenth Annual Convention of the Saskatchewan Association of Rural Municipalities held in the city of Regina on March 5, 6, 7, 1919.

Urban Debenture Indebtedness.

In the good old days of 1911 and 1912, before the Local Government Board was in existence, some urban municipalities undertook debenture indebtedness which was out of proportion to their ability to pay. Fortunately they were very few. Previous to the creation of the Local Government Board on January 1, 1914, no provincial authority controlled the borrowings of cities and towns. These institutions passed their own by-laws which were voted on by the people concerned and the final decision was thus given by the electors. But in periods which resemble boom times it is quite unusual to have an adverse vote on a municipal by-law which provides for development. Before 1914 all proposals to issue debentures by villages and rural municipalities were by law sent to the Department of Municipal Affairs for approval, rejection or modification, in the same way as they are now forwarded to the Local Government Board. It is a source of much satisfaction to the Department, and to all rural municipal officials, to know that no one rural municipality has failed to meet its annual debenture coupons, not one is in default. A similar statement can be made regarding the present state of villages. To cut down, or to refuse altogether, a proposal to borrow by debenture is not always a pleasant duty, but when later results show the wisdom of such action, there is room for gratification.

The debentures of rural municipalities are easily classified as "gilt edged" on account of the very substantial security upon which they are based. What is better in any province, and particularly in Saskatchewan, than farm land? However, rash borrowing on the part of even a few rural municipalities might make their debentures as a class exactly the reverse of gilt edged. Municipalities generally cannot be too careful in making debenture loans. It was at one of your conventions about ten years ago that I reiterated the old-fashioned truism that it is easier to go into debt than to get out of it. I also intimated that no matter how easy credit might be, taxes should be collected with all promptness. In those days it seemed easier, in many instances, to borrow money than to collect it by way of taxes—a dangerous and treacherous condition.

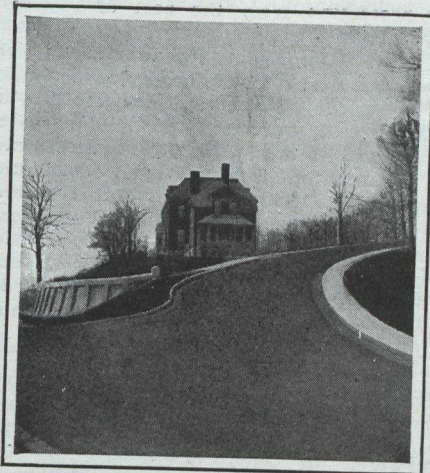
Don't Over-Borrow.

There may be a tendency in some quarters, now that the war is over, to throw discretion to the winds and to borrow to the limit. I would say beware of the reaction which may come after the compulsory tightening of our belts during the last four years. You will notice that the prices of labor and materials have not come down since the signing of the armistice and we are told that they are not likely to abate for probably another year at least. Improvements then for 1919 under such conditions would be secured only at the maximum of cost. These prices will doubtless lower in coming years, but the fixed annual charges will remain fixed at the original high figure. Only a few days ago I asked an applicant who wished his community to borrow heavily for a certain purpose, if he would care to buy wheat at present day prices for his use five years hence? I have learned that municipal borrowings should be attempted only after close and careful deliberation. As a rule the rural municipalities of Saskatchewan have not been inclined towards over-borrowing—a fact which assists in giving their securities a high rating when they are put on the market.

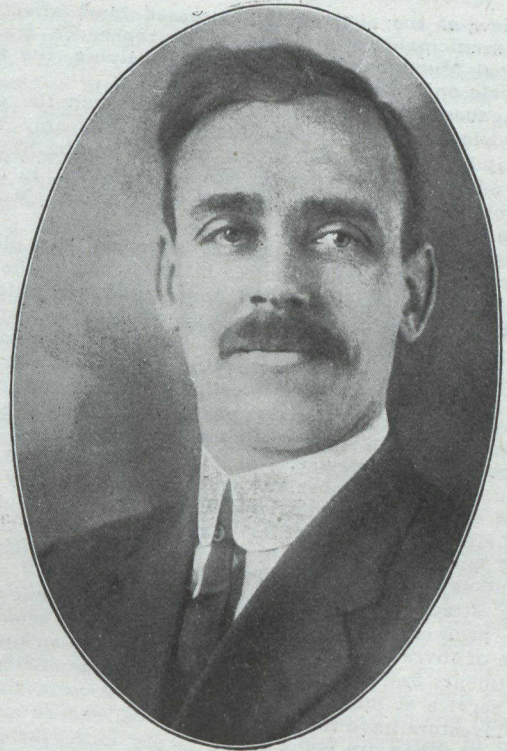
Hospital District Debentures.

Just a word or two regarding a new kind of debenture which may appear this year and in which at least some of your communities may be interested. I refer to "hospital district debentures," which were provided for in legislation passed just last month and regarding which you are practically all informed. These new securities are somewhat similar to school debentures. They will have as their basis rural municipalities, or parts of them, and urban municipalities as well. The major portion in area,

Canadian Good Roads Congress



A Well-Built Canadian Road.



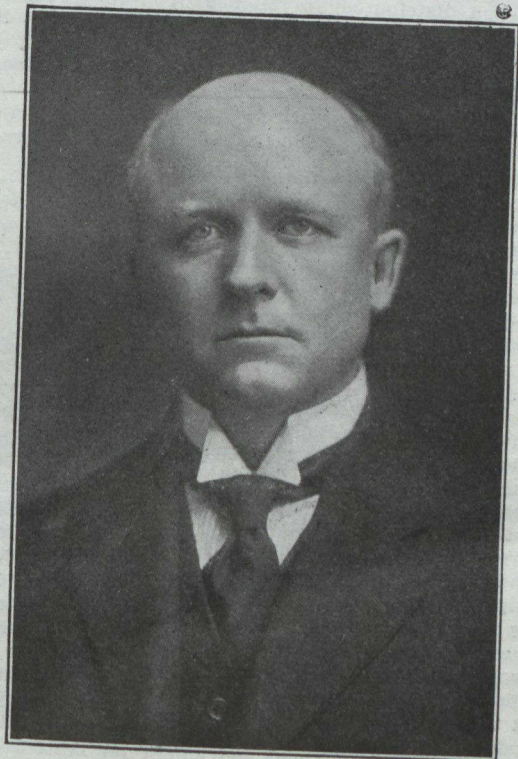
*S. L. SQUIRE,
President, Canadian Good Roads Association.*

Municipal Progress.—(Continued).

however, will always be farm lands and I think you can feel sure that no hospital district will be allowed to be so small that it will be weak. As you are aware, the Lieutenant-Governor in Council fixes the area and municipal boundaries need not be observed; but it may be taken for granted that no contributing city, town or village, will be divided for hospital purposes. The security on which hospital district debentures will be based can be relied upon as substantial—a fact which the investing public will soon learn. Right here I should like to say some word that would encourage all municipalities, school districts, rural telephone companies and hospital districts, to sell locally all debentures which they may issue. Up until a year or two ago the nature of a bond or debenture was not so generally understood as now. The Victory Bond campaigns were indeed instrumental in acquainting the public as to the advantages of the people's investing in their own securities. In many parts of Saskatchewan there are those who might, to their advantage as well as to that of the community, invest funds in municipal offerings issued right in their midst.

Among other duties the Local Government Board also administers The Sale of Shares Act. Before any company can offer for sale its shares, stocks or bonds in Saskatchewan, it must first secure authority for such action from the Board which makes a close investigation into the strength and standing of the company. In cases where it is found that the shares will not probably yield a reasonable return to their purchasers, approval of the attempted sale of such shares is withheld. You can readily understand what becomes of some wild cat schemes and the fate which awaits the plausible agent who wants to sell to an unsuspecting public shares in some gold mine in far off Timbuctoo, or even in a nearer portion of the globe, when the chance of anyone but the promoter making money is remote. The average person, when approached by a salesman, has neither time nor opportunity to examine fully the financial status of the company concerned. I learn from a Toronto publication that the old province of Ontario is about to pass an Act similar to Saskatchewan's Sale of Shares Act. Laws like these are sometimes termed "blue sky" legislation. Just this week I came across a good definition of this unusual term which I will quote:

"Almost universally the term "blue sky" law is used to describe a special Act framed and operated to protect investors. The term comes from the tendency of so many promoters to issue alleged valuable securities in connection with new corporations which are so deficient in real assets as to lead to the phrase that the company has nothing to sell except the blue sky. The caption "Blue Sky," while somewhat undignified in its nature, is yet so striking and so generally applicable as to be widely employed."



*W. A. McLEAN,
Deputy Minister of Highways, Ontario.—A Past
President, Canadian Good Roads Association.*

(For Programme of Congress see Page 122.)

The Fate of the Five Cent Fare

DERCY W. HYDE.

In view of the question of increased fares affecting so many municipalities in Canada we reproduce from the "National Municipal Review" of Philadelphia, the following article on the subject.

The cause of the American municipality in the present nation-wide propaganda for higher fares was ably defended by Judge William L. Ransom, counsel for the New York public service commission for the first district, in his address before the June meeting of the National Municipal League in New York city.

Pointing out that the present situation has placed a "wholesome and salutary power in the hands of the municipalities" the speaker urged that American cities face their traction problems in a courageous and statesmanlike way, granting increases where absolutely necessary but insisting upon just and desirable changes in franchise terms for future public protection. "Lines and portions of lines which are no longer necessary or desirable should be abandoned, and not continued as drains upon the resources of the systems. In many instances, rail lines on the surface are obsolete, and should give way to improved or more economical facilities. 'Water' should come out of stock; the power of 'extortion' possessed by the holders of 'pioneer franchises,' covering essential links in the present-day system, should be broken."

The street railway problem is not of recent growth. Long prior to the war there was conflict between the desire of investors to obtain a legitimate return upon their investments and the desire of the general public to obtain good service at low cost. With increased costs due to the war, investors have found their incomes reduced and street railway patrons are being asked to pay more, for a service in many instances actually inferior to previous standards.

Low Fares Are Essential.

There are a great number of cases where favorable action in the matter of relief "is the alternative of cessation of service." Granting the need for relief the problem is from what source the assistance will be forthcoming. As "most of our municipal communities have been built up, and their population distributed, in reliance upon the prevalence of low fares for intra-urban and suburban travel," it is a grave question whether or not sharp increases in transportation costs will become a social factor of menacing importance.

Rather than deterioration of service, properties, and employes, Judge Ransom believes that "slight, temporary advances in fares" would be preferable. There is, however, an acceptable alternative which may be adopted in some of the larger cities. Responsibility for operating deficits may be temporarily accepted by the public authorities, i.e., the community may decide to meet the deficit temporarily by taxation, rather than raise the rates. This principle, embodied in the New York city subway contracts, enables the municipality, at its option, to maintain the low, uniform rate of fare, despite the temporary period of war-time costs.

Nation-Wide Move for Higher Fares.

Before taking up Judge Ransom's discussion of recent developments in New York State let us outline the main features of the problem in its nation-wide aspect treating each event in due sequence. Early in the war the public utility interests decided upon a nation-wide campaign for "relief" and fixed upon the state utility commissions as the most advantageous point of attack. As Judge Ransom points out: "The courts and public service commissions of various states have been inclined to hold that the commission . . . has power to authorize the company to charge more than five cents, without the consent of the city or a modification of the franchise contract."

At this point it is interesting to trace the history of this doctrine of commission jurisdiction over local utility franchises and contracts. The movement for state regulatory bodies, in its inception, aimed to protect the interests of local communities. Acting upon the principle that what is sauce for the goose is sauce for the gander, public utility corporations are now noisily insisting upon the duty of state commissions, under present trying conditions, to af-

ford them protection from the sort of rapaciousness of which they themselves were guilty in the past.

Do State Commissions Possess Jurisdiction?

But an examination of public service commission laws, and opinions of commissioners themselves, by no means tends to indicate a uniformity of opinion on this point. As matters stand to-day there are some eighteen states where the commission does not have jurisdiction or has failed to act, and almost a dozen states where there is no commission. On the other hand the question of jurisdiction is pretty firmly established in about fifteen states, is claimed but contested in five states, is claimed but not affirmed (by courts), or as yet exercised, in three states, and in one other state is claimed, but not affirmed although increases have been granted.

The problem is first of all complicated by the degree of home rule operative in the various states. In California the public utility act provides that all incorporated cities so voting have jurisdiction until same is surrendered to the commission. In Ohio, Alabama, Colorado, Illinois, Indiana, Iowa, Kansas, Oregon, South Dakota, Tennessee, Michigan and Texas, the original public service commission law denied the jurisdiction of the commission. Of these states Colorado, Kansas, Oregon, Illinois, Indiana, now claim or have been ordered to assume jurisdiction. In Colorado although complete jurisdiction is claimed by the commission it has only been affirmed (by courts) in regard to cities not operating under the home rule act. It is interesting to note that in the original public service commission laws of the different states jurisdiction was specifically denied in thirteen states and obviously not contemplated in twelve states—a total of twenty-five states. In sixteen or seventeen states only was jurisdiction specifically asserted.

The New Jersey constitution "does not confer upon cities the right to grant street franchises, and the requirement for municipal consent was imposed by legislative acts." In this state the jurisdiction of the commission has been definitely established, but the demands of the public service railway have been refused notwithstanding that its president called a witness for the defense a "jackass" and referred to the board of commissioners as "political horse thieves." But, as pointed out above, the New Jersey case does not furnish a precedent for other states where a larger degree of home rule is vested in the cities.

Basis of Municipal Claim of Jurisdiction.

The claim of jurisdiction by the commissions, in many cases is based upon the theory that "there is always existent a right upon the part of the legislature to change the law"—The legislature is the sovereign body and all local powers are delegated therefrom. Professor McBain has admirably shown how this "doctrine of legislative supremacy over the political subdivisions of the state has been upheld with little if any regard for the property rights of these subdivisions" (the cities), and how this has resulted in the ignoring of the personal character of this city. In fact, the framers of the constitution of the State of Pennsylvania realized this tendency and sought to tie the hands of the legislature by declaring that "The general assembly shall not delegate to any special commission . . . any power to make, supervise, or interfere with any municipal government." For legal opinion on this point we quote Judge McQuillin: "It is well settled that the state legislature may authorize a municipality to establish by contract the rates to be charged by a public service corporation for a definite term, not grossly unreasonable in point of time, and that the effect of such a contract is to suspend, during the life of the contract, the governmental power of fixing and regulating the rates, but inasmuch as such contract extinguishes an undoubted power of government, both its existence and the authority to make it must be resolved in favor of the continuance of the power." Present-day commissions apparently have based their claim of jurisdiction on the underlined portion of Judge McQuillin's holding, although such an interpretation would seem to be in direct conflict with the intention of the writer.

Intention of Original Commission Laws.

Reference to the public utility commission acts reveals

¹Municipal Reference Librarian, New York City.

Fate of the Five Cent Fare.—Continued.

another fact of importance. While in the majority of cases the right of a municipality to regulate fares is tacitly admitted it is often specified that the commission has the right of supervision over the fares of interurban street railway corporations. But even this principle is not universally accepted, as is evidenced by the ruling made by the Ohio commission and sustained by the supreme court, to the effect that the commission "had no authority to increase the rates of fare of interurban roads which have accepted certain rates in consideration of franchises from cities and counties through which they pass." (According to the secretary of the Ohio commission "while there was some talk of an appeal to the federal courts, nothing has yet developed.")

All things considered the question of jurisdiction (except perhaps, as previously indicated, in the states where home rule powers are greatly restricted) is by no means settled. The Maine commission bases its authority for action, first on the question of the lawfulness of contracts between city and utility and secondly upon the sovereign power of the legislature. In Indiana the commission declined to assume jurisdiction until ordered to do so by the state supreme court, which court based its order on the theory that an emergency existed, thus giving the commission authority to act under Section 122 of the public service commission act.

The Plea for "Emergency" Relief.

The "emergency" argument has been worked to the utmost by the public service corporations as a justification of their claims. In fact in several states the commission was requested to grant immediate relief to the petitioning railways before the formality of an investigation! That this argument is by no means new and has been used in the past to extract valuable concessions from public regulatory and legislative bodies is shown by the following statement of Mayor Jacob A. Westervelt of New York city in his annual message of 1854: "I cannot but deprecate the practice which has grown into use of late years, of applying, almost annually, to the legislature of the state for amendments to the charter, whose necessity is urged to meet special emergencies, or alleged exigencies."

Propaganda on the part of interested utility corporations reached its height last spring when in a number of states much money had been spent in collective advertising and publicity campaigns. Then out of a clear sky, when all seemed to be going well, there came in rapid succession the decisions in New York, Massachusetts and New Jersey to dash previous hopes and change entirely the prospects for immediate grants of "relief."

Crucial Events in Three States.

In the North Shore railroad case over a year ago the New York commission of the second district had refused to act, on the grounds that it lacked jurisdiction. The commission was ordered to assume jurisdiction by the appellate division, and the increase requested by the company was granted. But in the case of *Quinby vs. Public Service Commission* the New York court of appeals, somewhat unexpectedly, ruled "that as to rates limited by the provisions of franchise contracts, the commission may not put the company in position to exceed the franchise maximum without first obtaining the city's consent."

Massachusetts came next. When the state legislature adjourned in May it had by its enactments stripped of its powers the state commission—referred to as "the oldest, as well as one of the most progressive of the commissions" in street railway periodicals—and provided for public control, with and without guarantee, "cost of service," plan, subsidies, and municipal ownership as substitutes. Editor Harlow C. Clark, of *Aera*, in commenting on this action, said: "It is scarcely too much to say that the theory of state regulation of electric railways, has by these acts of the general court, been relegated to the past so far as Massachusetts is concerned."

The final blow came from the "sure fire" state — New Jersey, where the principle of commission jurisdiction is well established. Largely as a result of the strenuous fight organized and directed by the New Jersey state league of municipalities, the \$3,700,000 "relief" applied for was practically denied — the award being \$860,000 (to be derived through a one-cent transfer charge) with the

stipulation that the company must live up to certain obligations and submit a plan for a zoning system before January 1, 1919.

New Attitude Toward Municipal Ownership.

At this unpleasant juncture a prominent street railway man, returned from a trip through the west, proclaimed that the failure of regulation by state commissions, demonstrated in Massachusetts, "was forecast in other states when the character of the personnel of the commissions began to decline." (More "horse thieves" in our midst!) The same gentleman pointed out that the street railway business was going to the "demnation bow-wows" and that although state ownership "may do violence to our preconceived notions of sound economics and politics" nevertheless "our troubles in the future may be lessened by inviting it now."

The fight, however, still continues. A war board of the street railway interests appeared before the federal war labor in June and it was suggested to the board that the President or congress might "take over the control of electric railways to a sufficient degree to regulate their rates, irrespective of state statutes or local franchises, for the period of the war." Following upon the hearing the board issued a statement pointing out the "necessity of action to enable companies to pay higher wages."

The Situation To-day.

A few months ago, according to *Aera*, street railway fares had been increased in 246 American cities, affecting more than one-quarter of the urban population of the country. In 43 cities, according to the same authority the seven-cent fare has been adopted, and the six-cent unit in 86 other municipalities. Three cities had even gone as high as ten cents. The zone system, viewed with such apprehension a short time ago, has been adopted in one form or another in some 27 communities. The increases, in many instances, have been obtained by the companies after surrender of their franchise rights and the problem of drawing up new agreements, or even the transfer to municipal ownership, is demanding much attention. Hard words are being bandied about in Chicago over the proposed street railway ordinance. Mayor Davis of Cleveland has gone on record as favoring municipal ownership, and Seattle and Portland are definitely attempting to take over the operation of their street railways. Perhaps the most extreme evidence of the tendency is the recent action of the Louisiana state legislature in passing an act authorizing municipalities to band together to build, own and operate interurban street railways.

Effect of Increased Fares.

It is difficult at the present writing to say just what has been (or will be) the effect of increased street railway fares upon the travelling public. In the cities where increases have been granted the financial results have been far from satisfactory. The United railways of St. Louis, finding that the six-cent fare is not producing sufficient revenue, are applying for a test of a three-zone system, with a minimum five-cent central area. In several other cities the results have been disappointing to the companies. To this should be added the information that the companies, disappointed in their expectations, are asking further increases, until it would seem that as far as they are concerned "the sky is the limit." On the other hand, as pointed out by Judge Ransom, fare increases may become a social factor menacing importance as regards certain of the laboring classes. Word comes from Detroit that "violence and bloodshed" followed the short-lived attempt to increase street railway fares, and echoes of this dire condition have come from a number of other cities. We may all be sure that the end is not yet in sight, and if this all-important problem of municipal economy is to be satisfactorily solved the constructive thought and action of every public official and civic worker is urgently demanded.

The National Safety Council of Chicago have elected as General Manager Mr. C. W. Price, who has been the Council's Field Secretary for some time, and who for the past fifteen years has been well known as a pioneer and leader in safety. Mr. Sidney J. Williams, formerly Manager of the Accident Prevention Division, was elected Secretary, and Mr. F. W. Pardee, formerly Business Manager, was elected Treasurer.

The Dominion Government and the Municipality of Ottawa.—Continued from page 115.

In connection with fire protection it must be borne in mind that our water system with its distribution mains, booster plant, and hydrants, exists not only for supplying the water for domestic purposes, but also to provide water for fire fighting. A very large proportion of the cost is due to the necessity of being able to supply water at a high pressure. Any part of the cost of our water system not paid for as water rates should be paid as fire protection.

Sewers.

The Government uses the trunk sewers of the City and also local sewers as other property owners in Ottawa. Legally the City cannot tax the Government for the cost of these sewers. At the same time it may be pointed out that the City is under no obligation to supply the sewers. So far as any legal obligation is concerned there would seem to be nothing to prevent the City from cutting off all government sewers at the street line.

Trunk sewers are covered by the general tax rate. Local sewers are constructed as local improvements and the greater portion of the cost is collected from a special rate imposed on local property owners.

If the government paid for sewers as part of the general tax rate there would still be a balance due the city for the government's share of the local sewers.

Streets.

Government employees and those having business with the Government use the city's streets. The pavements and sidewalks are maintained for them as well as for others.

All unpaved streets are maintained out of the general tax rate. Pavements and sidewalks are paid for partly out of the general tax and partly out of local improvements rates charged against property owners on the streets.

So far as the cost of streets form an item in the general tax rate there can surely be no reason why the Government should not bear its share.

The Government recognizes no general obligation to pay for local improvements. As a matter of fact in recent years there has been very little trouble on this score. Usually when local improvements have been constructed the Government has made a special agreement to bear its share of the cost. It is suggested that the Government should submit to the general rule and agree to be liable for local improvements as other property owners.

The Government has in a few cases agreed to maintain the City streets in front of its property. This is a matter of no great importance, but assuming that the Government entered into an agreement to pay taxes as suggested in this argument the City should be expected to take over the maintenance of these streets.

Hospitals and Public Health.

The City maintains a health department with sanitary inspectors, food inspectors, infants' nurses, laboratory officials, and all also that pertains to a first class health department.

The City has three civic hospitals for the treatment of contagious diseases and tuberculosis.

The general hospitals have been constructed by private generosity. The City makes a grant of \$1.25 a day to cover the cost of patients who are unable to pay for treatment.

It has already been pointed out that the Government employed 12,000 people and that those people and their dependents form at least one-quarter of the population of Ottawa. Fees paid for hospital treatment with few exceptions do not cover the cost. Civil servants are as generous as others in the same financial position, but few of them are able to make any large contributions to hospitals. The result is that the hospitals of Ottawa have been constructed and are for the most part maintained by men not connected with the Government. If the 12,000 civil servants were soldiers there would be no question of their employer assuming responsibility for their hospital accommodation. The people of Canada should not be content that those who are employed by Canada should remain to any extent a burden on private generosity or a charge on the ratepayers of Ottawa.

Schools.

The argument as to schools is the same as for other services. It may be suggested that the government has no children. The answer is obvious. The Edwards Company has no children. Mr. J. R. Booth has no children in attendance at schools. The Edwards Company, Mr. J. R. Booth and all other landowners and employers pay school taxes. There is no reason why these other landowners and employees of labor of Ottawa should pay higher school rates because our largest landowner and our greatest employer of labor pays none.

It is unnecessary to repeat the argument which has been already sufficiently labor'd in connection with the services rendered by the other branches of the civic administration which find their way into the tax bill. The obligation of the Government in regard to these is the same as in connection with those already dealt with.

The Government Tax Bill.

If the Government had in 1918 paid water rates under the city by-law and had paid taxes on government property and civil servants' incomes at the average rate of taxation this is what would have been paid:—

Water Rates	\$67,210.63
Street Sprinkling	2,140.42
Taxes payable on the income of civil servants (taxable income \$2,500,000.00, after allowing for exemptions	57,175.00
Property Tax	483,887.80
Business Tax—	
Government-owned property	226,271.95
Property leased by Dominion Government	46,034.45
Local Improvements assessed against Government property or property of Ottawa Improvement Commission not paid by the Government—	
Dominion Government	\$2,647.85
Ottawa Improvement Commission	1,085.50
	<hr/>
	3,733.35
	<hr/>
	\$886,453.60

The Business Tax.

An explanation is appended as to the way the figures submitted have been made up. It may be advisable to say a word here as to the business tax. This tax is called a business tax but bears no relation to the amount of business done. It is based entirely on the value of the premises occupied. Essentially it is a property tax imposed on premises where men work. The Bank of Ottawa which pays a business tax on the bank building in which its employees work gets from the municipality no more and no different service from that which the Government gets in connection with the buildings in which civil servants are employed. A bank or life insurance would be assessed for 75 per cent. of the value of the property occupied. A manufacturing establishment pays on a valuation of 60 per cent. In order that there may be no question the Government has been assessed on a basis of 50 per cent. and that only on the land occupied.

As to one thing there should be no question. The municipality should never again consent to enter into an agreement extending over a term of years based entirely on conditions existing at the time the agreement is made.

Since the last agreement was entered into the Dominion Government has expropriated or purchased in Ottawa land and buildings assessed at \$1,948,300. This property formerly paid taxes. It is now exempt from taxation and water rates. The amount which the City would have received in 1918 from this property alone would have been \$44,531.00.

Since the making of the agreement the Government has constructed a number of new buildings which have increased the burden of the municipality without any corresponding compensation from the Government.

Since the making of the agreement the Government has leased several million dollars worth of buildings not formerly occupied by the Government. As soon as these buildings were leased the City lost the business tax and water rates.

Further the cost of civic administration has, like most other things, advanced.

The existing agreement never even approximated fairness

Police Patrol Systems and Their Advantages to Municipalities

E. E. SALISBURY.

Any municipality having a police department which does not provide itself with a modern police signaling system derives only a partial benefit from the money it expends for the establishment and maintenance of almost all its other departments, because of the fact that the value of the other departments depends to a certain extent upon the initiative of police officers and patrolmen.

From the opinion of many prominent police chiefs having modern police signaling systems, it appears that these systems contribute to increase the efficiency of their departments on an average of not less than 40 per cent. That being the case, it must be conceded that full measure of service from the police department depends on a signaling system, and, considering the fact that the full value of other departments depends upon the policemen in proportion to their efficiency, the importance and value of the signaling system to a municipality is apparent.

Where municipal districts are properly patrolled, it is the patrolmen who discover and report a large percentage of fires started within their territory. Therefore, in the matter of fire prevention alone, it can be said that water furnished by waterworks for putting out fires is of no use for that purpose unless someone discovers and reports the fires. Fire-fighting apparatus and fire alarm systems are all in the same category — absolutely worthless unless there is someone to discover the fire and to report the fact that there is one and where it is. It is the watchful patrolmen, moving about the city, who discover and report the fires in the majority of cases. It has been often stated by those who know from experience and observation, that the patrolmen report almost all of the night fires, provided they move about in a systematic and proper manner. Here is where a police signaling system comes in, for it is the very thing that furnishes the necessary incentive to the entire police department for complete and efficient work, and which, at the same time, gives assurance to the citizens of a municipality that proper and systematic patrol service is being performed. No stronger evidence of the importance of a police signaling system to a municipality in the matter of fire prevention can be found than that contained in the fire insurance rules for grading cities and towns with reference to their fire defences, wherein

a proper signaling system, in connection with adequate patrol service, is positively required.

In the matter of life and health, the same importance attaches to a police signaling system as in the matter of fire prevention. Its promotion of systematic patrol efficiency among members of the police department prevents the spread of contagious diseases through a quick discovery and report to the health department, and through a rigid enforcement of the municipal health ordinances. Violations of these may not be discovered unless patrolmen visit every portion of their territory at frequent and regular intervals. This they have little incentive to do unless provided with a signaling system that furnishes automatic-made evidence with which they can prove faithful service.

Every municipality is also more or less dependent upon the police for the discovery and reporting of violations of building ordinance. It is only when the men move about and discover such things that a municipality gets full benefit from the enforcement of these important rules and regulations; hence the city's interest in this regard also depends on having a police signaling system.

Another phase of benefit that a police signaling system brings to a municipality lies in the fact that it invariably extends police operations into new districts and brings the department, and all other city officials and employes connected with its work, into more prominent notice, and establishes increased harmonious relations with the taxpayers.

If the efficiency of the police department, upon which the full value of other departments depends, is enhanced 40 per cent. by having a police signaling system, then, without question, each citizen is proportionately benefited by such a system, and therefore the municipality will also be benefited as a whole.

Everyone naturally wants credit for what he does well, and, as a rule, the best men prefer to have their conduct and acts speak for them. A proper signaling system gives due credit to all, by evidence that cannot be disputed.—From a paper presented at the annual convention of the International Association of Municipal Electricians.

The Dominion Government and the Municipality of Ottawa.—(Continued.)

to the municipality. In its working out great injustice has been done by reason of changed conditions. The new agreement should be of such a character that changes in conditions can be taken care of. It is difficult to see how any better scheme can be suggested that the payment of taxes in the ordinary way.

Payments by Other Governments.

The proposition that government buildings should pay taxes is not new. The British Government has for many years paid rates on the House of Parliament and other government property situated in London.

At Dublin the government contributes annually an amount equal to what it would pay if it were rated like other property and maintains the police force.

In the United States the government pays one-half of all the cost of administration of the District of Columbia. In 1917 the amount paid by the government of the United States was \$6,313,903.00. Of this sum \$3,147,367.00 were paid for educational purposes.

Federal District.

It is submitted that the adoption of the suggestions made here cannot interfere with any general scheme for the development of the capital. On the contrary it is believed that the suggestions outlined proceed along the line which future action must take. The Government should first be just before it is generous. It should first pay its just share of the municipal expenditure. A payment of \$15,000 plus the contribution to local parks included in the grant to the Ottawa Improvement Commission is only a small part of what could legally be exacted from the Government, to say nothing of the equitable obligation which the Government should assume. After the Government has done justice to the municipality it must consider its duty to the nation in the way of making a capital city.

For years the people of Ottawa and men in Federal

political life have talked of the establishment of a federal district at Ottawa. Few of those who have discussed the matter have ever stopped to define what they mean by a Federal District. In a general sort of way the idea has been that we should have something similar to the District of Columbia.

Any one who will make even a hurried study of the constitution and administration of the District of Columbia will oppose any slavish copying of what has been done there. The people of the District of Columbia have no voice in the government of their city, or of the country at large. They have in effect become wards of the state. The people of Ottawa would never voluntarily consent to be disfranchised in Federal and Provincial affairs. Further there can be no object in creating in Ottawa avoidable difficulties. We have for many years been part of the Province of Ontario and so far as education and many other Provincial matters are concerned there is no reason why Ottawa should not continue to remain a part of the Province.

Washington is, perhaps, the most uniformly beautiful capital in the world. This has resulted, not because Washington has been better governed than other places, but because work has been done according to plan and because the people of the United States have spent vast sums of money in beautifying their Capital.

It is submitted the only problem for the future of Ottawa is to devise some scheme by which the physical development of the City may be planned and carried out according to plan. Whatever Federal control may be necessary to accomplish this object the people of Ottawa must submit to. Beyond this there is no reason to interfere with existing conditions.

It is earnestly suggested that the government should at once appoint a competent commission to report on a scheme for the control of the future development of Canada's capital and to advise as to constitutional changes incident to the scheme proposed.

Canadian Good Roads Congress

Quebec City, May 20-21-22, 1919.

TUESDAY, MAY 20th.

FIRST SESSION.

Chairman President, S. L. Squire.

Address: Hon. Sir Charles Fitzpatrick, Lieutenant-Governor, Province of Quebec.

Address: Hon. Alfred E. Smith, Governor State of New York, Albany, N. Y.

Address: Hon. Harris F. Graham, Governor State of Vermont, Montpelier, Vt.

Address: Hon. Carl E. Milliken, Governor State of Maine, Augusta, Me.

Address: Hon. Calvin, College Governor, State of Massachusetts.

Address: Sir Lomer Gouin, Prime Minister, Province of Quebec.

Address: Sir William Hearst, Pime Minister, Province of Ontario.

Address: Hon. J. D. Reid, Minister of Railways, Canals, and Highways, Dominion Government, Ottawa.

Address: Hon. W. G. Mitchell, Treasurer, Province of Quebec.

Address: Hon. A. Veniot, Minister of Public Works, Province of New Brunswick.

Address: Hon. Findlay MacDiarmid, Minister of Highways, Province of Ontario.

Address: Hon. J. A. Tessier, Minister of Roads, Province of Quebec.

Address of Welcome, Mayor Lavigueur, City of Quebec.
Address of Welcome, O. W. Bedard, President, Quebec Board of Trade.

Address of Welcome, Mayor Noel Belleau, City of Levis.

Address of Welcome on behalf of Canadian Good Roads Association, Capt. J. A. Duchastel de Montrouge.

Address of Welcome, L. B. Howland, President, Canadian Automobile Association.

Address of Welcome, Hon. Frank Carrel, President, Quebec Automobile Club.

Address of Welcome, A. L. Caron, President, Quebec Provincial Motor League.

SECOND SESSION.

Address: "Federal Aid,"—Hon. J. D. Reid, Minister of Highways, Railways and Canals, Ottawa.

"Highway Maintenance."

Paper: Capt. J. A. Duchastel de Montrouge, C.E., Manager City of Outremont, P. Q.

Discussion: Gabriel Henry C.E., Chief Engineer, Province of Quebec.

"Gravel Roads." ...

Paper: Chas. Talbot, C.E., County Road Superintendent, London, Ont.

Discussion:

"Surface and Subsoil Drainage and Foundations"

Paper: Gabriel Henry, C.E., Chief Engineer Province of Quebec Highways Department.

Discussion:

Annual Dinner and Entertainment, Chateau Frontenac. Tickets \$2.00. Tickets may be purchased from the Secretary or Hotel Cashier.

WEDNESDAY, MAY 21st.

THIRD SESSION.

Address: "Roads as an Aid to Agriculture."—Hon. Geo. S. Henry, Minister of Agriculture, Province of Ontario and Hon. J. A. Caron, Minister of Agriculture, Province of Quebec.

"Hot Mix Asphalt Pavements."

Paper: Francis P. Smith, Ph.B., Consulting Engineer, New York City.

Discussion: E. Drinkwater, Consulting Engineer, St. Lambert, P.Q.

"Practical Advice to Road Superintendents and Municipal Councils."

Paper: Alexandre Fraser, C.E., Assistant Chief Engineer, Province of Quebec, Highways Department.

Discussion:

"Bituminous Macadam." (Penetration Method)

Paper: A. W. Dean, Chief Engineer, Massachusetts Highway Commission.

Discussion: E. A. James, Chief Engineer, York County Highway Commission, Toronto.

Noon.

Annual Meeting, Canadian Automobile Association, at Chateau Frontenac.

FOURTH SESSION.

Address: "Shall We Restrict the Load or Build the Road."—W. A. McLean, Deputy Minister of Highways, Province of Ontario.

"Concrete in Road Construction, Culverts and Bridges."

Paper: Eltinge G. Breed, Chief Engineer, New York State Highways Department, Albany, N.Y.

Discussion:

"Construction and Maintenance of Macadamized Gravel Roads."

Paper: Alex Lariviere, C.E. Engineer, Province of Quebec, Highways Department.

Discussion:

"The Use of Refined Tar in Construction and Maintenance."

Paper: Paul D. Sargent, Chief Engineer, Maine Highways Commission, Augusta, Me.

Discussion: Alex Stewart, Supt. Ottawa Improvement Commission, Ottawa.

Annual General Meeting, Canadian Good Roads Association, for election of Directors and Officers, and reception of Annual Report and Financial Statement and other reports.

THURSDAY, MAY 22nd.

FIFTH SESSION.

Address: "Schools for Highway Engineering."—Prof. A. T. Laing, University of Toronto, Ontario.

"Drainage."

Paper: Geo. Diehl, Chief Engineer, Erie County, Buffalo, N.Y.

Discussion:

"Construction and Maintenance of Macadamized Municipal Roads."

Paper: A. Paradis, C.E. Engiener, Province of Quebec, Highways Department.

Discussion:

"Macadam Roads."

Paper: A. P. Sandles, Secretary, National Crushed Stone Association, Columbus, Ohio.

Noon.

Luncheon and drive.

SIXTH SESSION.

Address: "Keeping the Highways Open in Winter."—Hon. Frank Carrell, Quebec.

"Road Machinery."

Paper: Prof. A. H. Blanchard, Consulting Engineer, New York City.

Discussion: E. Fafard, Supt. Plants Branch, Highways Dept., Province of Quebec.

"A Comparative Study of the Different Methods of Transportation of Road Materials."

Paper: E. W. Gauvreau, C.E. Engineer, Province of Quebec, Highways Department.

Discussion:

"Contracts, the Contractor and Labor vs. Government Construction of Trunk or Main Roads."

Paper: Col. W. D. Sohler, Chairman, Massachusetts Highway Commission, Boston, Mass.

Discussion:

GREATER LONDON HOUSING.

A memorandum on housing in Greater London (Eng.), was prepared by a special sub-committee and forwarded to all the local authorities in the Greater London area. The memorandum argued that the time had come for the application of the garden city principle to London, and urged that a single statutory authority should be created for housing and town planning in the Greater London area as a whole. The proposals contained in the memorandum are being received with increasing favor, and the sectional conferences of local authorities have unanimously agreed that Greater London should form a unit with a single authority for housing purposes.

Municipal Finance

JAMES MURRAY.

A Better Understanding.

Mr. J. H. Gundy, of Wood, Gundy and Co., has just completed a tour of the West as a member of a delegation which we understand was undertaken with the idea of establishing a better understanding and better relations between the Eastern investors and the western municipalities. We are glad to note that the trip was a success, inasmuch as the investors and the borrowers got to know something of each other's viewpoint. A little more of this get-together between the east and the west; between the financiers and the producers; between the municipal executives and the buyers and sellers of their bonds would do much to break down the wall of suspicion. Mr. Gundy has set a good example, which we hope will be followed by his contemporaries; on the other hand, it would be in the interests of their respective municipalities if municipal executives from the West—mayors, chairmen of finance, and secretary-treasurers—would call upon the bond dealers when in Toronto or Montreal. They would certainly learn much first-hand knowledge of municipal finance. What is more, one believes that a few hours spent in visiting the offices of the various bond dealers would eliminate from the minds of some of our municipal executives the idea that the said bond dealers are awfully bad men. They will be found to be just honest men, who in the interests of their own business, are naturally desirous to see the financial standing of municipal Canada kept up. It is possible—it is a fact—that in the past there was a tendency on the part of the dealers of the East who, having every confidence in the West, to sometimes persuade Councils to over-borrow. That day is over. The Bond Dealers' Association put a stop to the practice, and the tendency today is, if anything, more the other way. That is, to discourage borrowing unless there is actual need for the money and the financial standing of the municipality warrants the borrowing. Of course the principal reason for the restriction of municipal borrowing is now over. The war is over, and money is plentiful, though this does not mean that municipalities should fall back to the old days of over-borrowing.

Now that we are on the subject it would be well to take up another phase of municipal borrowing, with the idea of clearing the air a little. We refer to the prices paid for bond issues. Quite a number of municipal executives have a strong suspicion, particularly if tenders are low, that the bond dealers are in league to keep prices down, assumedly with the object of reaping big profits. There is absolutely no ground for such suspicion. As a matter of fact, one of the cardinal principles of the Bond Dealers' Association, to which every reputable bond firm belongs, is that there must be no collusion between firms bidding for municipal issues on pain of heavy penalties. What is more, every bond house has its reputation to keep, and some have been many years in building up their reputation which they are not going to jeopardize in the way as suspected by those who should know better.

Our Services At Your Disposal

Municipalities that are contemplating the issue of Bonds, the investment of Sinking Funds, or any change in financial policy, are cordially invited to avail themselves of our services as specialists in—

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THE Statistical Department of this Corporation is at all times prepared to assist Municipal officials in the preparation and sale of their debentures.

Consult us in regard to the—

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- (2) Form in which debentures should be issued to bring the best price.
- (3) Cost of printing bonds.
- (4) Bond Market conditions.

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The City of Enderby, B. C. offers for sale twelve-ton Waterous Steam Road Roller, with Rock Crusher, elevator, screen and belt. Purchased in 1911 from Waterous Engine Co. Used about two months only, and now in first-class condition, good as new. Price, \$4,000.00 cash.

Apply—**CITY CLERK, ENDERBY, B. C.****B. C. MUNICIPAL ACT.—(Continued from page 109.)**

must be submitted to the local government board and receive its approval and authority. By-laws submitted to electors shall set out the amount of the debt intended to create, the terms and objects for which it is to be created, and the number of years it is to be in existence. The proposed obligation may be consolidated with other indebtedness and the authorization of the local government board must be obtained. The Act calls for the treasurer keeping books of account which shall definitely set out in particulars the condition and state of every debt with account of sinking funds or instalments payable on principal.

In regard to sinking funds the Act takes a marked departure from any Act now in force and is so important that we beg to present it in full.

"The sinking funds of every municipality and all securities held on behalf of such sinking funds shall be by each municipality paid over to the Local Government Board, who shall be trustees of such funds and securities, and shall have the right to maintain an action against any municipality to recover the amount due from the municipality in respect of such sinking funds.

"Pending investment, the Local Government Board may deposit any moneys so coming into their possession in a chartered bank, and such deposit shall be made in the name of His Majesty in the right of his Province of British Columbia, and such moneys deposited may be withdrawn on the order of the Local Government Board by cheque signed by such persons as the Lieutenant-Governor in Council may by Order in Council designate.

"The Local Government Board may from time to time realize upon any securities held on behalf of such sinking funds, and may invest any money in its hands and the proceeds of the sale of any securities in such manner as the Board, with the consent of the Lieutenant-Governor in Council, may deem wise.

"All moneys and securities coming into the hands of the Local Government Board as aforesaid, shall be deemed to be a debt due by His Majesty in the right of His Province of British Columbia to the municipality, repayable on the tenth day before the maturity of the security for which said sinking fund is held or raised by the municipality.

"Interest shall be allowed on such sinking funds and securities compounded from time to time at such rate, not less than four per cent. per annum, as the Lieutenant-Governor in Council shall from time to time fix."

The Act continues to state that on the 31st of January in every year the treasurer of every municipality shall transmit to the Local Government Board a complete statement of the condition of the sinking funds. The financial powers of the municipalities are set out under trade licenses, general licenses, statute labor and commutations, and the manner of ascent of electors. The municipal council shall have power to assess for purpose of taxation railways and public utilities within the jurisdiction of the municipality and shall exempt from taxation churches, burying grounds, hospitals, orphan asylums, property of agricultural societies not exceeding five acres, municipal properties, crown properties and land and improvements by act of the legislature. The Act provides for the method of valuation and assessment which is precisely drawn up and defined, appeals to courts of revision, operations of courts of revision and estimates of expenditures on or before the 20th day of November in each year.

In regard to taxation the Act provides that municipal tax shall take precedence over every other claim against the property taxed. That it provides for method of collection and revision of taxes, and states that taxes shall be considered as in arrears when not paid for by December 31st of the following year. It also provides for percentage additions and specifies that on the first of July in each year the collector shall add to the current taxes 10 per cent. of the amount thereof and shall make further addition on the first of October in each year of 5 per cent. The Council is given the power to vary the dates but not the total amount of the addition which shall be 15 per cent. of the taxes imposed. The taxes on land and improvements, with percentages added, shall bear 8 per cent. interest per annum. The Act further provides for

B. C. MUNICIPAL LACT.—(Continued).

pro rating of taxes on sub-divisions which have been cancelled, and on taxes of crown lands, the title of which in-heres in the crown subject to agreements of sale which have defaulted.

The Act provides the remedy for the non-payment of taxes and contains the right of action by the municipality in any court of competent jurisdiction against the owner. This is apart from recovery of arrears of taxes through tax sale. The Act provides that, on the 30th day of September in each year, the Council shall offer for sale all parcels of land in arrears of taxes as provided in the Act, and shall continue the sale until all properties so affected are disposed of. The upset price of the land so put up to tax sale shall include delinquent taxes on land and improvements, taxes in arrears, amount of interest due to date of sale, current year's taxes and a 5 per cent. over-riding charge with \$5.00 charge to the land registry office. In case no bid is received equalling this price the municipality shall be declared the purchaser.

The Act then goes on to describe the rights of the purchaser at tax sales in as precise a manner as will not admit of any clouds on titles so purchased. The owner of property sold under tax sales has one year from date of sale in which to redeem his property with payments of 8 per cent. interest thereon and further provides for actions against municipalities regarding illegalities or irregularities in tax sales.

The concluding feature of the Act calls for the manner and method of special assessments and also provides for competent audit of the books of each municipality which must be completed not later than the first day of March in each year and that such statement shall be sent to the inspector of municipalities under the Act.

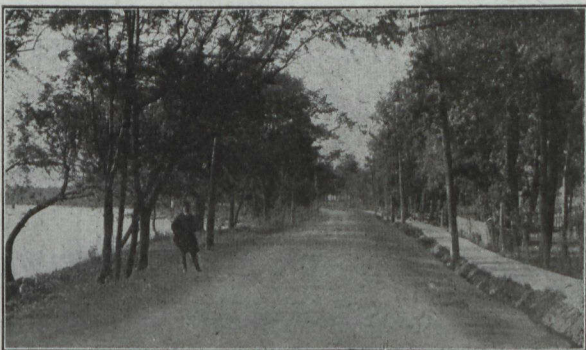
DETROIT STREET RAILWAY PURCHASE ARRANGED.

The purchase of the properties of the Detroit (Mich.) United Railway within the city by the city of Detroit, has been arranged for at a compromise price of \$31,500,000.

Things have moved rapidly in Detroit. When Mayor Couzens took office on January 1, he immediately went into the street railway situation, promising action at once, looking toward the purchase of the lines by the city. Early in February an offer was made by the city, but this was refused, the company setting as an alternative a price four million dollars higher or a lease to the city. To this the city authorities replied with an announcement that they would ask for \$10,000,000, with which to build municipal lines to compete with the privately owned ones. The compromise purchase price followed.

GOOD PRICES PAID FOR MUNICIPALS.

The recent issued made by the town of St. Lambert (opposite Montreal), of \$100,000, 5½% payable in 20 years at the high price of 97.92 is a strong indication of the values of good Canadian municipals at this time. There is no doubt that shortage of municipals on the market largely accounts for the high price secured by St. Lambert, but another reason is that the municipality is well administered with a good strong sinking fund commission behind its indebtedness. The buyers of the issue were Messrs. Hanson Bros., of Montreal.



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DEPARTMENT.

DOMINION INCOME WAR TAX ACT

TO WHOM APPLICABLE.

Every person who in 1918 resided or ordinarily resided in Canada or was employed in Canada or carried on business in Canada, including corporations and joint stock companies.

WHO SHOULD FILE RETURNS.

1. Every unmarried person or widow or widower, without dependent children under twenty-one years of age, who during calendar year 1918 received or earned \$1,000 or more.
2. All other individuals who during calendar year 1918 received or earned \$2,000 or more.
3. Every corporation and joint stock company whose profits exceeded \$3,000, during the fiscal year ended in 1918.

FORMS TO BE FILLED IN AND FILED.

- FORM T1. By individuals, other than farmers and ranchers
 FORM T1A. By farmers and ranchers.
 FORM T2. By corporations and joint stock companies.
 FORM T3. By trustees, executors, administrators of estates and assignees.
 FORM T4. By employers to make return of the names of all directors, officials, agents or other employees to whom was paid \$1,000 or more in salaries, bonuses, commission or other remuneration during the calendar year 1918
 FORM T5. By corporations, joint stock companies, associations and syndicates to make return of all dividends and bonuses paid to shareholders and members during 1918.
 Individuals comprising partnerships must file returns in their individual capacity.

GENERAL INFORMATION.

All returns must be filed IN DUPLICATE.

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

Returns should be filed immediately

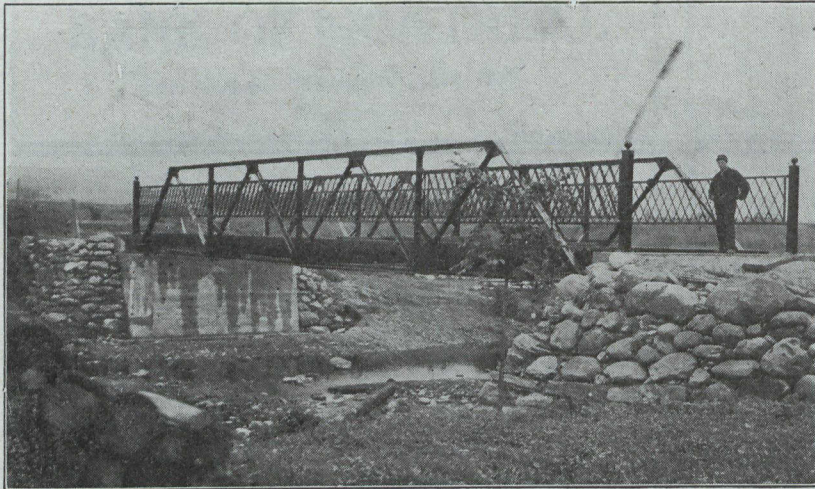
Postage must be prepaid on letters and other documents forwarded by mail to Inspectors of Taxation.

Address of Inspector of Taxation for this District :

MONTREAL DISTRICT.

Inspector of Taxation,

Post Office Bldg., MONTREAL, P.Q.



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