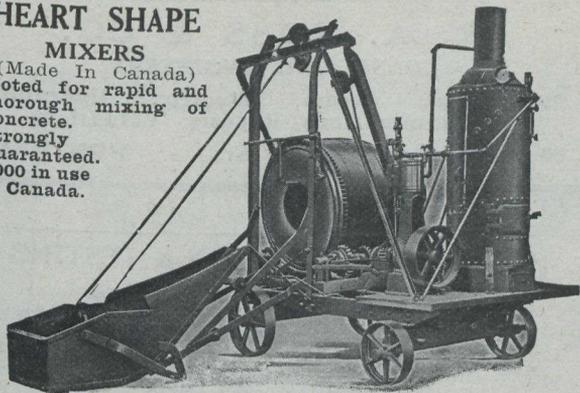


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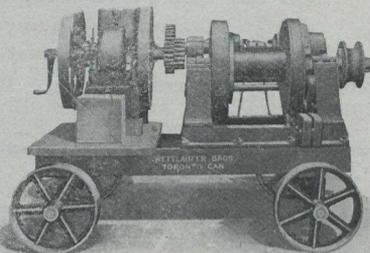
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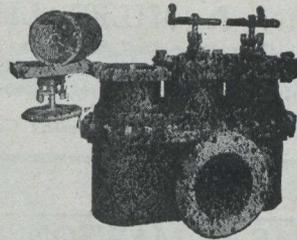
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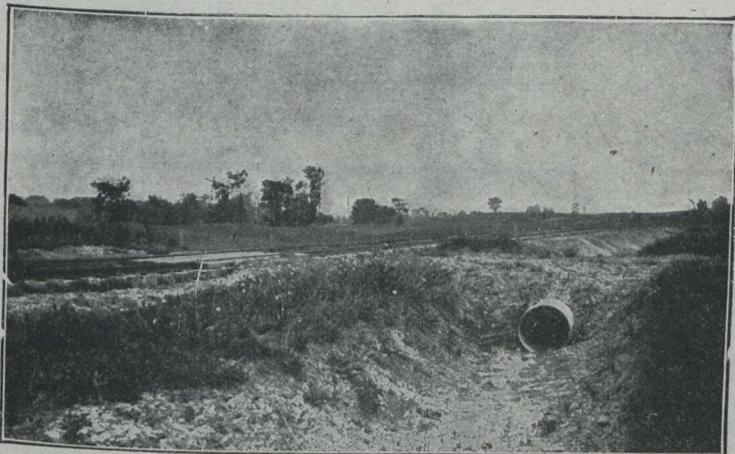
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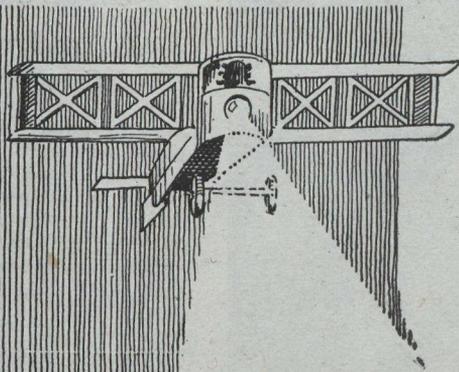
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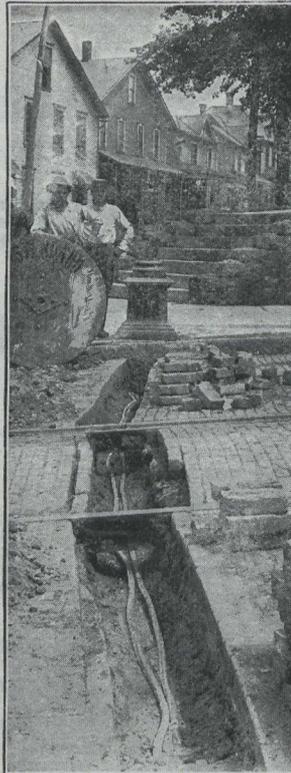
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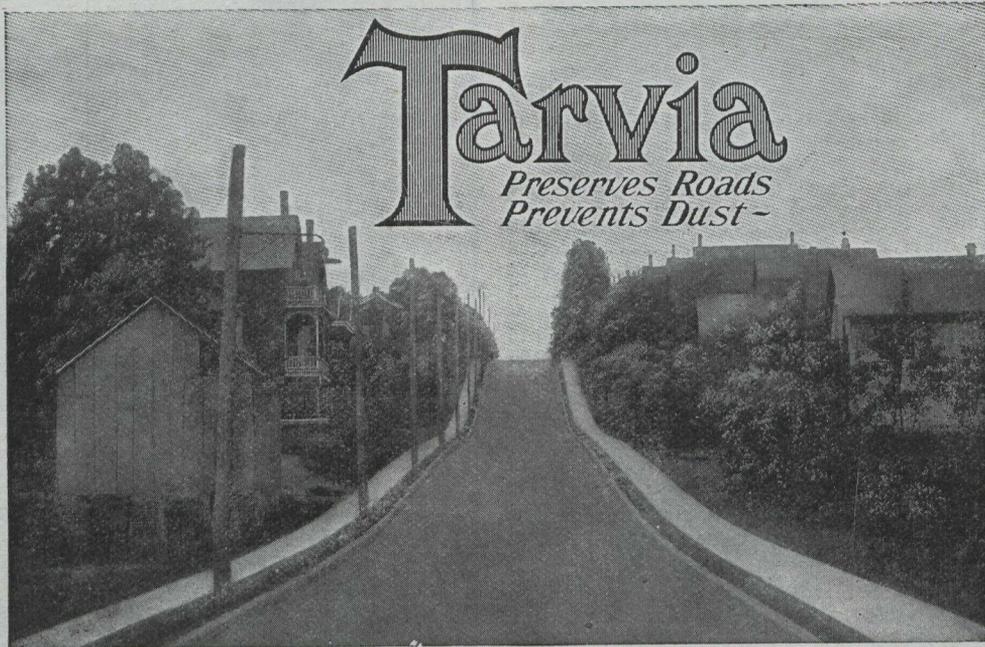
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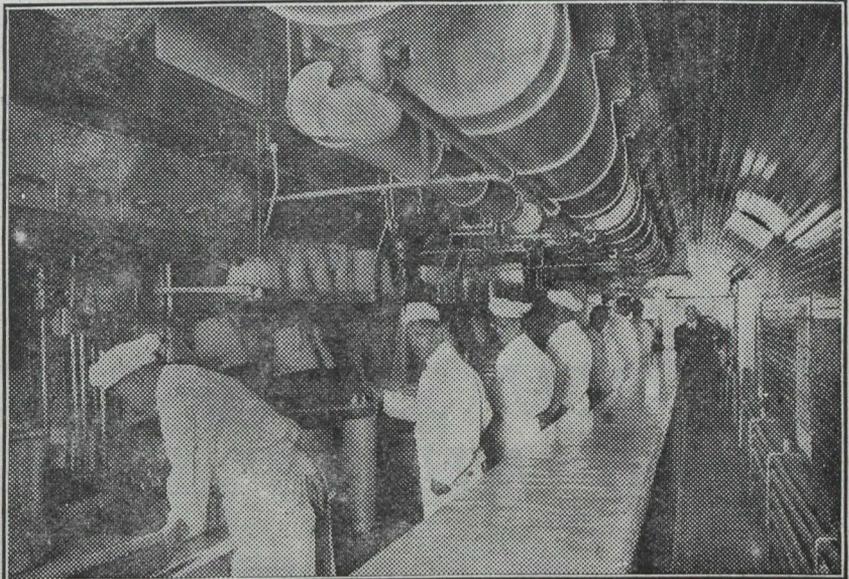
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When the full account is written of Canada's participation in the war there will be no more interesting chapter than that dealing with the methods employed in transporting this great army of men from the training areas to the seaboard, over distances, in many instances, of thousands of miles, and thence from our Atlantic ports to the English camps and the trenches of Flanders and France. One side of this work which stands out most clearly is the use of the Military dining cars which have been specially created in Canada to provide our soldiers with meals while on their long railway journeys. No country in the world ever faced the problem of carrying over so great a distance by rail so many men and to meet the situation something new in railroad equipment had to be provided to attend to the cooking and serving of meals. The ordinary dining car, as compact as a watch in its arrangement, can feed thirty people at one sitting, but how to dine hundreds of men at one time was the problem. That it has been mastered in splendid fashion is a compliment to the dining car experts of Canada, and particularly to Mr. E. W. Smith, Superintendent of dining and parlor car service, Grand Trunk Railway System. So successful have been the methods adopted on the Grand Trunk that they have attracted the attention of authorities in all parts of the world and were recently inquired into by the United States Government.

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ing apparatus and sixty-foot refrigerator space and store-room capacity for many tons of provisions. Eight cooks work in it without confusion, while a passageway running the whole length of the car allows the military waiters to pass on their way to and from the coaches. In the movement of a battalion two of these cars are used, the military special being run, as a rule, in two sections. The commissary car is placed in the centre of the train in order that it is easy of access from all the coaches. When a battalion entrains the Commissary Department is always the subject of keen interest among the men in khaki. The military cooks are for the time being out of action. The comfort of the men, so far as diet is concerned, depends upon the railway's crew, in charge of a specially chosen steward. The system of service is explained to the soldiers by the steward at the first meal on the train. The non-commissioned officer in each coach appoints his own waiters. Punctually as the minute hand of the watch reaches the meal hour the waiters from the first car on the train and the last car walk through to the commissary. The cooks have

been preparing for hours and everything is ready and piping hot. Along the great counter is spread the various portions of the meal. It is breakfast time and the morning menu calls for oatmeal porridge, meats, potatoes, bread and butter, jam and coffee. Two men take the big trays of meats and potatoes, another the bread, already sliced and buttered, another the porridge, another the coffee and so to the end. As soon as the first two coaches have been supplied two more squads of waiters arrive until all are served. Within fifteen minutes every man on the train is busy with his meal. Serving over twelve hundred men in fifteen minutes without fuss or furor means organization and that is the secret of this railway's method of handling the problem. The rule is that every man shall be amply supplied and nothing delights the cook more than to see boys relish some favorite dish so well that they come back for "more." Three fine meals a day make happy interludes on the long rail journeys. The appreciation of the officers and men for the service given makes the hard work necessary in carrying out the task a pleasure to the men concerned.

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Good Roads Congress

The Dominion Good Roads Association have decided to hold their next congress in Ottawa during Easter week when a large exhibition of road machinery, materials and supplies will be shown in the large Horticultural Building, placed at the disposal of the executive by the city. This will be the fourth convention of this very practical association, each one being a step in advance of the previous one. The first convention was held for the purpose of showing the necessity for good roads in Canada with admirable results; the programme of the second meeting dealt particularly with general requirements and at the third congress, the proceedings of which were published fully in this Journal, quite a number of technical papers were given by experts from across the line. We hope that this year the convention will deal largely with the experience of road building in Canada, our engineers during the past four years having had sufficient experience to warrant them to speak from their own knowledge, particularly in regard to conditions in this country, though we must look still to the United States for expert evidence in the niceties of road building; at least until we in Canada have made further advance in the art. We are still in the elementary stages, although one or two of the Provinces, notably Quebec, have made considerable progress, and some of our urban centres have streets equal to anything on this continent. But we have a long way to go yet and much to do before we, as a nation, can be proud of our highways and streets.

In this building up of our road system other problems, as well as grading and materials, must be thought out such as testing for quality with a view to cheaper maintenance; and the more science and brain put into the planning and building the better standard of road we will get and better value for the outlay. It has been claimed by experts on road costs that for every dollar spent in road building on this continent the actual return is only fifty cents, and this is assuming the absence of "graft." The reasons given for the discrepancy being the rule-of-thumb method in estimating costs, careless construction and lack of testing methods. This is not complimentary to road engineers on

whom county and urban councils must depend for guidance and while we would wish that the experts had exaggerated the evidence presented to us is too strong to contradict. It was because of this evidence that this Journal in last month's issue urged the councils to send delegates to the Dominion Good Roads and other municipal conventions and pay their expenses for the money thus spent will be repaid ten-fold in better results. Conventions to-day are a great improvement of those of yesterday when conviviality was the order of the day. To-day seriousness and practicability are the keynotes of the sessions otherwise they are not successful and we have every reason to believe that the April congress of the Dominion Good Roads Association will be full of practical suggestions to the delegates.

THE SCIENTIFIC AND INDUSTRIAL RESEARCH COUNCIL.

Some short time ago the Federal Government appointed an advisory council of eleven of the best known scientific men and engineers in Canada to investigate the natural resources of the country and how they can be profitably utilized for the benefit of the nation. This was no small task to undertake, but every member from the first has given of his best so that we in Canada may be better able to realize, through development, on the vast resources that we have right at our door. Whatever may be the results of their deliberations and experiments—and it would be suicidal on the part of the government not to put into practice their conclusions—the very fact of such a body of specialists giving their valuable time freely and free to the service of the nation at this time of stress is strong evidence that that spirit of real patriotism, which we admire so much in our soldier boys though it runs along different lines, permeates the souls of our best men be they young or old. There is no doubt that before this war is over the civilian population of Canada will be called upon to make more sacrifices than it has done up to the present. When that time comes the members of the honorary advisory council on scientific and industrial research will be worthy examples to follow.

The Coal Shortage and Municipal Councils

The seriousness of the shortage of coal and its excessively high prices have determined quite a number of municipal councils in Canada to go in for coal dealing. In last month's issue we instanced the cases of St. Catharines (Ont.), and Lethbridge (Alta.); the former city buying a number of carloads of coal and retailing same at \$7 per ton in small quantities and the latter city actually operating its own coal mine, and at a recent meeting we find the Ontario Municipal Electric Association passing a resolution calling upon the Provincial Government to give power to the municipalities to go into the fuel business. In Montreal the Mayor was empowered to find out the prices and quality of coal from the mines near Calgary, delivered in Montreal. We understand that the said coal at the mine is \$2.50 per ton though how suitable it is for domestic purposes in the East, where the furnaces are built for anthracite coal, remains to be tested, but at the moment the people are willing to take a chance at anything to relieve the shortage and the prices which are now around \$14 per ton, both in Toronto and Montreal.

The shortage is not confined to the domestic or anthracite kinds by any means, though it is the domestic shortage that has made so many councils take up the matter. The supply of bituminous or steam coal has been so limited that many industries

and institutions in Ontario and Quebec have had to close down. For instance, Montreal, which usually receives annually around 1,500,000 tons of Nova Scotia coal from Cape Breton was only able to secure 500,000 last year, and practically the supply has been limited in like proportions in other industrial centres; the principal contributing factors to the shortage being lack of labour at the mines, more coal required for shells, buyers not buying their supplies until winter set in and the extremely cold weather affecting transportation facilities.

The best policy then of those councils who are going into the coal business for the benefit of the community—and which we heartily commend—is to buy the coal in summer when it is cheap and transportation easy and to urge private citizens who can afford it to do the same, for we take it that it is the poorer citizens the potential trading councils have in mind. Such action would at least keep prices down to a legitimate level of a very necessary article, for many dealers have shown that given the opportunity they will exploit the people to the limit.

But this is for the future, though the present situation will have given us a sharp lesson not to be caught napping again. In the meantime many councils of industrial municipalities are rising to their added responsibility of alleviating the distress caused by the coal shortage.

What We Are Fighting For

For some time past our contemporary the New York Survey has been taking up the cudgels on behalf of the pacifists in relation to the United States entering the war. With the object of the propaganda we have no quarrel, for all nations wish to keep out of war as long as possible—Great Britain herself did until her honor was impeached; the cost is so hearty—but with the reasons given by Mr. Paul Kellogg, the editor of the Survey, and some of his writers we cannot help but express contempt. We are frank to admit that from his premises Mr. Kellogg has worked up a good case for the pacifists. These premises are in short that between the two sets of belligerents—the Allies and the Central Powers—there is no difference in the objects for which each is fighting, and that the United States by being patient in spite of the many insults aimed at and received by her, will in time be called upon to act as the peacemaker of the world. With the latter reasoning we have nothing to do except to say that we cannot understand any nation having red blood in its veins offering the other cheek to those who have wantonly murdered its citizens, but with the first premise we would remind Mr. Kellogg that the British Empire entered this war for the protection of two great principles—the rights of small nations, particularly when those rights had been guaranteed by the great nations, including the United States, and the right of the individual as against the oppression of bureaucracy. Neither of these two principles, which under the very spirit of democracy, enter into the

arguments of Mr. Kellogg—at least he never mentions them—but we can assure the apostle of pacifism that it was for these very principles that the Canadian people ranged themselves, to a citizen, with the Mother Country so that she could better guarantee their continuance for all time and for which she is determined to fight to a finish even with the losses she has already had to suffer of her brave sons.

Probably the special reason for our contempt of the pacifists is because of their base appeal to the "safety first" element of the great Republic in their pet argument, "There is no danger of invasion, so why fight?" If there is no danger of invasion of the United States it is because of the protection of the navy of another country and we cannot understand the American people tolerating much less encouraging such a propaganda. Another objection that we have against the pacifists is that they would have the people of the United States believe that we in Canada entered the war for the aggrandisement of the Empire at the expense of the German people. We have some principles in Canada that are in themselves sufficient to bring out the best in our people, even to the extent of fighting and dying. Such national spirit the pacifists cannot understand, but it is this spirit which builds up the moral fibre of a nation.

The British Empire, of which we would remind Mr. Kellogg Canada is a very integral part, is now fighting to ensure guarantees for the freedom of all peoples, and we are proud to feel that our citizens are doing their full share.

The Patriotic and Red Cross Funds

This year the citizens of Canada have again responded splendidly to the appeal of the Patriotic Fund and Red Cross Society, and the municipal councils have done much to set the example. There is hardly a Council in Canada but what has substantially answered the joint appeal and most of them have increased their last year's contributions. Montreal \$1,000,000; Toronto \$500,000 and so on down to the smallest municipality they have risen to their great duty to our boys at the front and to those who are doing so much to mitigate the suffering and pain of our wounded.

Sir Herbert Ames, the energetic secretary, who by-the-bye is an old municipal man, and his huge band of voluntary co-workers both in the collection

and distribution of the Patriotic Fund must indeed be proud of the success of their great work and correspondingly encouraged to carry it on. We do not know at this moment the exact amount received from all sources this year, but it must far exceed the minimum sum required. But we are satisfied that whatever the income every dollar will be well spent on the families left behind so that if there is any municipal council in Canada, be it rural or urban, that has not yet voted a contribution, now is the time to make this charge on the local revenues, or if necessary to raise a loan. We hope before long to be able to report that EVERY municipal council has responded to the Patriotic Fund and Red Cross appeal.

CULTIVATION OF VACANT LOTS.

The Minister of Agriculture has sent a circular to many of the Mayors urging them to advocate the utilization of vacant lots within the boundaries of their respective communities as a means of solving the high cost of foodstuffs. There is common-sense in the appeal and some of our municipal councils have already tried the experiment with success, notably Hamilton (Ont.), where City Clerk Kent in 1914 started the idea of a Garden Club. How this club was successfully managed is best told by the then mayor, now Capt. Walters, in an article which appeared in the December (1915) issue of this Journal, and his conclusions are worth repeating if only to encourage other municipalities in the cultivation of vacant lots.

The great lessons that the garden movement taught us in Hamilton were:—

First, the patriotism and production campaign that was commenced and prosecuted so vigorously should be continued both by the Dominion and Provincial Governments and the municipalities.

Second, In view of the fact that every year we have so much unemployment, municipalities would do well, if the land can be had at a low enough figure, to secure permanent privileges on some suitable plot of ground that can be allotted to people desirous of working it. This garden plot scheme that has worked out successfully in the City of Hamilton only had a deficit of about \$75 over and above the amount of money raised by way of fees, donations, etc., with 224 mechanics and their families working the lots. When it is considered that we assisted in purchasing the seed and supervised the purchasing of the seed and helped to furnish implements and did the ploughing ourselves, and when it is borne in mind the fact that the men and women raised over 5,000 bushels of potatoes, as well as other vegetables—and would have raised perhaps thousands more had the weather been more favorable—I think that municipalities would do well to consider engaging upon some permanent garden plot scheme. Perhaps the scheme can be extended by the Provincial Governments for the returning soldiers. Unfortunately, Canadians do not seem to take to gardening, and it is a great misfortune. It is a misfortune that the old type of pioneers is dying out, but I believe by encouraging the garden club and cultivation of town lots, that you will get the mechanics and artisans to take a greater interest in gardening, and in this way you will induce them not only to apply for and cultivate these vacant lots, but they will go into back yard farming, and will certainly be better off from a health as well as from a financial standpoint.

The practical results we found were increased production, the assisting of the unemployed, and the benefit that comes to any man from working in his spare time and helping to make himself independent instead of lying around in an indolent manner and in the winter time be forced to seek assistance.

BUREAU MUNICIPAL RESEARCH SERVICE.

The propaganda of municipal research bureaus would seem to be spreading to Canada. During the last three years a bureau of municipal research, kept up by private subscriptions, has been doing excellent work under the directorship of Dr. H. Brittain, in educating the people of Toronto in local civic matters, and now the New York Bureau of Municipal Research, which according to report has already advised about one hundred other American cities in regard to their administration, has established what it terms a "B. M. R." Service through which it undertakes, for an annual fee, based on population, to answer any and every kind of question that municipal officials might wish to make. How far such a service is adaptable to Canada is hard to say at the moment, as in many respects municipal administration in this country is different to that of the United States, and unless the New York Bureau advisers or experts are thoroughly acquainted with and in sympathy with Canadian conditions, such a service would be worse than useless. It would be dangerous. This rather too prone policy of our American friends to tell us how to do things sometimes overreaches itself as was well illustrated some few years ago at an international social conference held in Toronto. The discussion was on the short ballot which was introduced by one of the best known social reformers in the United States, and discussed by other Americans equally well known. When at the close of the discussion one of the Canadian delegates quietly explained the simple system of balloting in this country the introducer could not help but exclaim, "To think that in introducing such a subject at the conference we thought we were helping our Canadian friends; why we have a lot to learn from them!" Balloting is evidently a serious problem in the United States, but which has been solved long ago in Canada, only the American delegates did not know it, hence their false position. And the same position, in a lesser degree perhaps, might be the lot of the New York Bureau in introducing an advisory service in Canada, unless as we have already stated, their experts know thoroughly Canada and Canadians.

What Has Been Accomplished in City Planning During 1916

GEO. B. FORD,

The past year was one of tremendous significance to the cause of city planning. Of the fifty-odd cities of over one hundred thousand population in the United States, twenty-two have made a distinct and notable contribution, in the past year, to the rapidly increasing volume of city planning history and achievement. Of the cities of from 25,000 to 100,000 population, which number about two-hundred, twenty-nine may be counted on the roll of those that have made important and constructive advances in city planning during the same period. A large number of cities and towns of lesser size have to their credit, accomplishments which, in the mass, are not of the least importance. In Canada, despite the pre-occupation of the people of the cities with the war. Thomas Adams, Town Planning Adviser of the Committee of Conservation reports a widespread interest and activity there, both in the formulation and passage of laws and in organization for constructive work. In Europe, and particularly in France and England, which countries I have had had the good fortune to visit in the course of the past three months, city planning is not only alive; it is making enormous strides as evidenced in the work which I saw under way in Paris, Marseilles, Lyons, Limoges, Rheims, and in London, not to mention numerous lesser places. In India, even, where one would be led to expect but little, British enthusiasm for city planning has roused the great and congested cities, such as Madras, Bombay and Calcutta to a realization of their city planning needs, and we are regularly in receipt of reports of progress being made there—progress which indeed would put many of our proud American cities to shame. The city planning movement has never enjoyed a more hopeful, indeed more constructive year than that just past.

It is peculiarly significant—and pregnant with a lesson of the utmost importance — that in the United States nearly forty-five per cent of the cities of over 100,000 have taken great forward steps in town planning in the past year — as against fifteen per cent, less than one-sixth, of the cities of lesser size (25,000 to 100,000 population) which show progress. Although it may be said that the larger cities contain a proportionately larger number of persons capable of appreciating and participating in a city planning movement, I believe the conclusion may be safely drawn that the larger cities are finding the handicap of haphazard and uncontrolled city development intolerable, and are being forced to undertake scientific planning, at great expense in many cases, out of sheer self-preservation, and to retrieve the losses, economic and social, which the piled-up neglect of past years has brought about. For the lesser cities, the lesson of the larger cities is assuming increasing significance. The cities of from 25,000 to 100,000 inhabitants have begun to realize — at least one-sixth of them have done so in the past year — that the way to avoid the costly construction, the losses to industry and trade — the social ills, and hygienic hardships which follow in the wake of uncontrolled city growth — is to take a firm stand now — as against the day of expansion of trade, of extension of boundaries, of increase of population.

Town Planning Acts in Canada.

In Canada, the provinces of Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, and Nova Scotia, have secured provincial town planning acts based on the English town planning act of 1909, or are taking energetic steps to secure the passage of acts, and the cities of Vancouver, Edmonton, Calgary, Winnipeg, Toronto, Ottawa, St. John, are at work under such acts or are preparing to start on town planning pending the passage of acts.

The above remarkable record of a year's advance in city planning would not be complete without reference to recent developments in propagandist work for city planning during the past year. Perhaps the most interesting matter in this field is the conference of national organizations for co-operative endeavor in city planning which met for the second time at the National Conference on City Planning, Cleveland, last June. At its meeting, a committee was appointed from among the delegates to study the possibilities of securing a national bureau for city planning and municipal investigation. Another development in this field in the past year, is the launching of the federation of Massachusetts planning boards, an accomplishment of which much could be said regarding its possibilities for promoting wider interest and constructive planning through-

out the state. In Pennsylvania, Texas, California and other states, we find leagues of city planning commissions, meeting at regular periods to discuss the problems of city planning and to foster legislation and create public interest in the work.

HARMONIOUS PLANNING AND "JOGS."

One of the the eyesores in every growing city in Canada are the "jogs" in the streets, which mark the point where a new sub-division has been added without any attempt to make the new streets correspond with those already in existence.

Toronto offers probably the best — or worst — example of this bad condition of affairs, because of its growth; but every city can provide similar object lessons on how to plan badly.

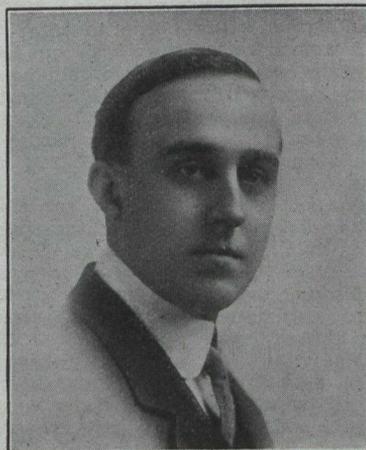
Not only is it unsightly to find the continuation of a street a few feet to one side or the other, although the general direction is the same; but such jogs lessen the value of the immediately surrounding land, and also add to the cost of street construction, both for surface and underground work.

The cause of this inharmonious and unbusiness-like condition is the license given to everyone to plan the sub-division of land into lots at their own sweet will, regardless of the public good, or the rights of posterity to a well ordered and planned city.

So each owner, or land boomer—with few exceptions—who has a sub-division to sell, has the plan drawn so as to get as many lots as possible out of the land. He skimps the streets under the mistaken notion that the more lots he can sell, the more money he gets; forgetting that a larger lot, with good planning, brings much more than a small strip, with poor streets alongside.

This condition of affairs could easily be remedied if the Provincial Legislatures would compel the submission of every plan of the sub-division of land to some competent authority, who should have the power to make the plans correspond with existing conditions, so that new streets should be continued in a straight line from old ones. This would give a good revenue to the Governments when peace conditions once more revive the business of selling lots for the ever-increasing populations of our large cities. A small fee, at so much per lot, or per acre, would then bring in a good revenue, and the legislation would prevent a continuance of what is a blot and an expense.

In some of the States, similar conditions are secured by the submission of such plans to a Commission, which has power to compel alterations of unsuitable plans. But in Canada, such legislation and control would be handled best by Provincial authorities.—H.B.



GEO. MACNAMEE,
Secretary Dominion Good Roads Association.

CITY OF TORONTO ENRICHED BY VALUABLE COLLECTION.

The City of Toronto has been made richer by a valuable ornithological collection which was recently presented by Mr. J. Ross Robertson, publisher of the Toronto Evening Telegram. The collection, which is considered by experts one of the finest on this continent, represents the lifework of the late William Pope, of Port Ryerse, Norfolk County, where he lived for 40 years, and was purchased by Mr. Robertson to prevent it being shipped out of the Dominion.

PUNISHING CHILDREN.

Brutal Beatings now Becoming a Thing of the Past. — Patience and Tact Required.

J. J. KELSO.

The day of corporal punishment is fast passing away, for the public sentiment of the present times will not tolerate the brutal beatings that were so common a generation or so ago. Strapping and ill-treating boys is almost invariably an exhibition of lack of self-control. On the spur of the moment a boy refuses to obey or utters an impertinent remark and the teacher or parent gets so angry that he is hardly responsible for his conduct. The mere fact that he is in authority, that he is older in years and experience, that the lad is completely in his power, should assist him in maintaining his equilibrium, and if he is unable to resist the brute instinct to "get even" he should cease to meddle. The man who can continue to smile and talk naturally in the face of insult and imperinence will surely win out in the long run, and the very boy who defied and insulted him will sooner or later be his grateful and penitent admirer. Physical punishment always degrades the teacher or adult fully as much as the recipient and is a mean and unworthy incident that memory will only recall with deep regret and humiliation. "A soft answer turneth away wrath," and "He that ruleth his own spirit is greater than he that taketh a City."

An ingenious mind can devise punishments that are moral and educational and that will be of lasting benefit, without engendering hatred and revenge. An added task, the memorization of some verses or the doing of some special service for others would be a truly homeopathic remedy, restoring and healing in the most natural way. A boy who had been exceedingly cruel to a cat was required by a Juvenile Court Judge to prepare and write out several essays on "Kindness to Animals," and before he got through he was fit to take a position in the Humane Society. "Making the punishment fit the crime" or rather the delinquent—is a special department that all teachers of the young should carefully study from the psychic standpoint. Often a serious misdemeanor on the part of a boy marks the turning point of his career for good or bad, and not seldom is it the case that a criminal will refer to the injustice and cruelty of his early treatment as a justification for the lawless life he has been leading.—J. J. Kelso.

SAFETY OF THE BUBBLE FOUNTAIN QUESTIONED.

According to the Journal of American Medical Association, an investigation made at the University of Wisconsin shows that the bubble drinking fountain as at present constructed, is not so hygienic as we were led to suppose. Our contemporary says, in part:

"The circumstance of an epidemic of streptococcus, tonsillitis two years ago in one of the dormitories of the University of Wisconsin unexpectedly directed suspicion to the bubble fountains in the building. The water pressure in them was so low that it was scarcely possible to drink from the bubbler without touching the metal portions with the lips. An examination of the fountains showed them to be heavily contaminated with streptococci. Positive results were obtained from the surface of the fountain, from the inside and from the water discharged, but the city water supply which they were operated gave no evidence of these organisms. These facts led to an extensive bacteriologic investigation of the hygiene of the bubble fountain in general by Pettibone, Bogart and Clark, of the University of Wisconsin Laboratory of Medical Bacteriology. From this it appears that the bubble fountains may become a factor in transmitting disease.

"The facts of the Wisconsin investigation are surprising as well as unexpected. A survey of all fountains of the university showed the presence of streptococci in over 50 per cent of the total number. . . In an experimental bubble fountain, Bacillus prodigiosus when introduced either by means of a pipette or by the moistened lips remained in the water from two to 135 minutes, depending partly on the height of the 'bubble.'

"The explanation of this finding seems to be clear. Most of the organisms are flushed away in the water stream, but some remain dancing in the column much as a ball dances on the garden fountain, even though the bubble be increased to the impracticable height of 4 inches. To avoid this difficulty, always present in the vertical column of sprouting water, a simple fountain with a tube at an angle of 50 degrees from the vertical was constructed. B. prodigiosus was never found in the culture plates from this type of fountain, even when samples were taken immediately

"The Wisconsin investigators believe that a jet of water from a tube erected at an angle of 15 degrees or more from the vertical and with an adequate collar guard to prevent possible contact with the orifice is adequate."

QUEEN MARY'S NEEDLEWORK GUILD'S WORK APPRECIATED.

The following are two extracts from letters received from France by London Headquarters of Queen Mary's Needlework Guild, and sent to the Canadian Branch of the Guild, in reference to Canadian Christmas donations:

"Words cannot express my thanks and gratitude for such a generous and magnificent gift which I received at Christmas on behalf of our sick and wounded in hospital. The patients were simply delighted and charmed with the various gifts, and especially so when they knew they had been sent by command of Her most kind and Gracious Majesty, the Queen. If you could only have seen them on Christmas Day, how cheery and delighted they all were, you would then, perhaps, realize how much the gifts had really been appreciated. The plum puddings were greatly enjoyed by them, and voted the best they had ever tasted."

"May I beg to say how much we appreciate all that is being done for us out here by the good, kind people at home, and to assure you that everything sent proves the greatest boon to us, both economizing time and work. Also the dressings and comforts sent are so beautifully made in every way."

Mrs. Angus, president of the Queen Mary's Needlework Guild in Canada, takes this opportunity to appeal to all Canadian women "who last year contributed towards the Queen's Birthday Shower, to repeat their good work of last year, and also to appeal to others who wish to join in this good work, and demonstration of love and loyalty to Her Majesty the Queen."

The donations most in demand are: Day, night or hospital shirts, socks, bed-linen, handkerchiefs, to be sent to the Canadian headquarters of the Guild, 116 Windsor street, Montreal, whence they will be acknowledged, and the letter of acknowledgment from headquarters in London will be published as soon as it is received in Montreal. Donation should all be in before May 1st.

Mrs. Arthur Drummond has accepted the appointment of honorary secretary of the Queen Mary's Needlework Guild, Canadian Branch.

Lowest Tenders on Manitoba's New Parliament Buildings.

Tenders opened for the completion of the Province of Manitoba's new parliament buildings resulted as follows:

Main Contract, Masonry, Etc.	
George A. Fuller Co., Winnipeg.....	\$1,171,823.00
Marble and Terazzo Work.	
Standard Marble and Tile Co., Bridgeburg Ont.	\$192,785.84
Waterproofing and Roofing.	
Vulcan Asphalt Co., Ltd., Winnipeg.....	\$33,409.16
Metal Furring, Lathing, Plastering, Etc.	
J. McDiarmid Co., Ltd., Winnipeg.....	\$198,433.38
Glazier Work.	
J. McDiarmid Co., Ltd.....	\$34,856.02
Painting.	
T. Eaton and Co., Ltd., Winnipeg.....	\$32,473.38
Special Joinery.	
J. C. Scott, Ltd., Toronto.....	\$203,952.24
Plumbing.	
Green and Litster, Winnipeg.....	\$41,000.00
Heating and Ventilation.	
James Ballantyne Co., Winnipeg.....	\$170,700.00
Electric Conduit and Wiring.	
The Mundy, Rowl and Co., Vancouver.....	\$101,036.00
\$2,180,469.02	
Plus main contractor's 5 per cent supervision	
50,532.30	
Already expended (approx.).....	
2,364,000.00	
\$4,594,901.32	

Questionable Paving Practice

CHARLES A. MULLEN,*

During the season of nineteen-sixteen, the Milton Hersey Company, Engineers, Chemists and Inspectors, were called in, by resolution of the Board of Aldermen of a small Canadian Municipality, to perform a sort of post-mortem examination upon some thirty thousand square yards of pavement that had recently been completed, part of the contract having been executed the year before and large partial payments made thereon. Our employment, so we later learned, was due to the firm action of minority members of the board, who had begun to suspect that everything was not right with the pavement in question, and who forced through the final testing to learn in just how far their suspicions were justified. It seems that the statements of the city laborers, who claimed that in making openings they could remove the concrete with their shovels, started the storm brewing.

It does not seem to have occurred to the controlling officials of this city that when the matter of paving on so large a scale first came up for consideration they should have at once sought out and obtained the best possible expert advice from unbiased sources. Had they done this, it is quite safe to say that they would not have, in the first place, specified the type of pavement that they bought; and in the second place, it is quite as certain that they could have secured superior results at much less cost.

Instead of this city going after information, it sat down and waited for information to come to it. Not long did the City Fathers have to wait. Soon a flock of expert pavement promoters descended upon this defenceless city, and after that, barring the interference of some good citizen who might object to having the wool pulled over his eyes, the city didn't stand a chance in the world—for the information that came to it gratis was of a flowery—but tainted nature. Soon a junketing trip was arranged for the city fathers, and off they went on an excursion with the silvery tongued artists to get a liberal education in pavements and good living in the term of a week or so. That settled it. Seventy-five thousand dollars of the city money was well on its way to the coffers of those who design and lay pavements—for profit, first, last and all the time.

Now we do not particularly blame the paving promoters for picking up easy money any more than we do the Indian medicine man at the county fair. It was in the hands of those who apparently did not realize its value, and someone had to get it. Pavement promoters need automobiles and wine and good food, and if poor people's money could not be picked up in this fashion, how could they live in the fashion to which they are accustomed? People who do not know what to do with money should not have it; and so, after all, it is the citizens of this small city themselves who are to blame.

Not only did the authorities of this little city adopt a type of pavement that was thoroughly controlled by the promoters, whose agents were, of course, the high-low bidders, but it then proceeded to enter into a contract with them in which its interests were protected almost not at all. The pavements were laid, without competent inspection and direction on the city's part, and, as we have said, most of the money had already been paid at the time we were called in to do a post mortem.

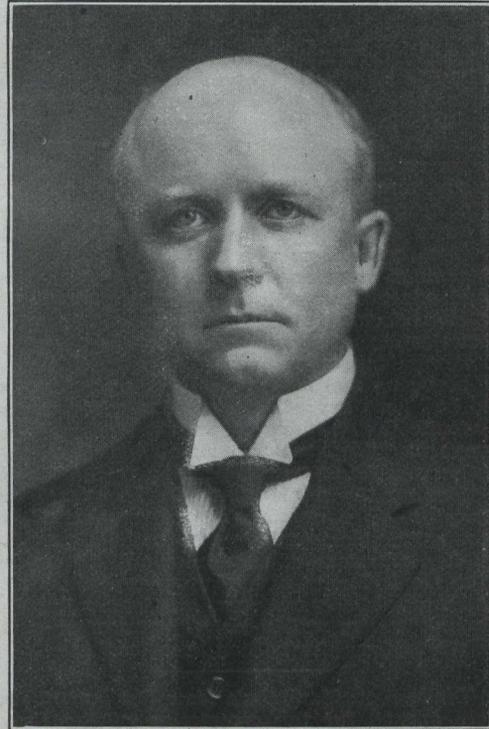
The surface appearance of these pavements was not bad. They looked good enough; just like most gold bricks. It was only after samples had been cut up that the true state of affairs came into evidence. The concrete was under thickness, of uneven thickness, and of a crumbly nature; while the wearing surface, instead of being the highly scientific product that the city thought it was buying—even though the science might be a little off color—was a carelessly manufactured and carelessly handled product, containing certain defects not promising the long life that the type of pavement should have had under the traffic conditions on the streets paved, had the work been properly performed.

All in all, we do not hesitate to say that the city did not get over fifty cents worth of paving value on each dollar expended. The situation was to us as plain as day. The city in question had been "sold" a pavement instead of "buying" one. There is a great difference. When one goes out to "buy," he looks around and compares values, and pays but little attention to the salesman's "line of talk." When one is "sold" something, he usually gets something

worth one-half what he pays for it, or else, along with a dinner and some entertainment—and, we are sorry to say, in some cases, there are what is known as "other considerations."

Now it is not pleasant to report on a situation like the above. The money one receives for the reporting and testing produces no direct value, and, we can not help but feel that we would have sooner provided this Canadian Community with foresight than hindsight. As it is, they have paid fully twice what the job was worth, plus a fee to us for telling them the truth about it. Had we been called in before instead of after the fact, the result might have been much different.

No city should proceed with its paving expenditures until it has taken counsel with those who are competent to advise it, and whom it can trust. The results will be on an entirely different scale from the above; and the cost of such advice is insignificant when compared to the loss resulting in so many cases where it is proceeded without.



C. A. McLEAN, C.E.,
Deputy Minister of Highways, Ontario, the First President of the Dominion Good Roads' Association.

POLICEWOMEN IN WINNIPEG.

The Winnipeg City Council recently appointed as police-women Miss Howe and Mrs. Duun, who has for many years been matron of the Salvation Army Industrial in West Keldonian.

The Toronto Hydro-Electric System is growing greatly, in spite of war conditions, and has to extend its cable service to meet new conditions. It has just given another order to the Eugene Philips Electrical Works for twelve miles three conduction paper insulated and plain lead covered cable for a working pressure of 13,200 volts.

Thousands of trees throughout Canada are being injured by the nailing of advertising matter to them. Not only is the bark injured and the cambium layer broken, which gives fungi an opportunity to attack the trees, but the spaces behind such signs serve as harbours for moths and other insects.

*Director of Paving Department, Milton Hersey Company, Engineers, Chemists, Inspectors, Montreal.

The Spirit of the New World

J. S. WOODSWORTH.

One of the most difficult as well as one of the most important tasks that we can undertake is to interpret the spirit of the age and the land in which we live. Without such an interpretation we fail to understand the great movements that are taking place around us. The difficulty lies in the fact that we are ourselves living so close to our problems that we cannot see them in anything like a true perspective.

We feel, but we can hardly put our feelings into words. Though the result of the effort to do so may be disappointing, the effort itself may be of value in helping to clarify our thinking and to emphasize certain phases of our life.

One of the outstanding characteristics of the New World is that of hope, buoyancy, expectation. "In this country," said a young Russian who had recently come to Canada, "I feel so light that I want to flap my wings." That man's wings are surely already sprouting. This hope reveals itself in the spirit of optimism so characteristic of the people of the West. It may be our bright skies, it may be the wide horizons, it may be the ozone in the air, it may be the freedom from the dead hand of the past, it may be the boundless opportunities of the new land; but all of us are looking on the bright side of things, all of us have our faces to the future. In more senses than one we have left the Old World behind. We are living in the land of the second chance. The spirit of Columbus is the spirit of the New World. It is ours to—

"Cut the hawsers—haul out—shake out every sail,
Steer for the deep waters only.
For we are bound where mariner has not yet dared to go,
And we will risk the ship, ourselves, and all.
O daring joy, but safe! Are they not all the seas of God?
O farther, farther, farther sail!"

The second characteristic of the western world is that of democracy. In the East the caste system still confines men within the narrow limits of the group in which they were born and condemns them throughout their lives to look up to those born in higher stations. The eastern world is divided into its fixed groups and men can never expect to rise above their own group. In south-eastern Europe democracy has again and again been suppressed by militarism and beaurocracy. In France even the revolution came far from realizing the dream of liberty, equality and fraternity. In England, "the home of the free," democracy is not yet triumphant though more prevalent than the surviving feudal institutions would lead the outsider to imagine.

In America democracy is on its trial. All is as yet crude and chaotic. A plutocracy has developed that may prove a more formidable tyrant than any despot of the Old World, but fundamentally America is democratic.

We have not yet forgotten "the rock whence we were hewn, and the hole of the pit whence we were digged." We are of the common people. The joys and sorrows, and temptations and ambitions of the common people make an almost universal appeal. We make our mistakes, but even our mistakes may lead us to higher levels.

"For weakness in freedom grows stronger than strength with a chain;
And error, in freedom, will come to lamenting his stain,
Till freely repenting he whitens his spirit again."

The third characteristic of this new land is that of tolerance. Amid the new experiences, removed from the confining influence of old institutions; surrounded by many types and varying standards, we tend to lose our bigotry and dogmatism, and to become more catholic, more generous, more open-minded, less exclusive.

The world has been cursed by religious wars. Militarism will turn saints into fiends, but we could hardly imagine a religious war on American soil. "Live and let live"—"agree to differ"—"many men, many minds," are characteristic maxims of the West and reflect the more liberal attitude in which we approach questions on which we differ.

We are in a transition period, a period made doubly difficult by the war. While we are reaching upward towards the sun, our roots are buried deep in the ground from

which we have sprung. We cannot altogether shake off the past. We draw our nourishment from the soil as well as from the air. We must reinterpret the old ideals, we are truest to our fathers not when we wear their old clothes or imitate their deeds, but when we catch their spirit and go out to carry on their work.

Those who are most active in building the tombs of the prophets of the past are often the men who are blindest to the needs of their own day and who are failing to recognize the present day leaders. It is the irony of history that our iconoclasts are now set up in marble in the very niches of the statutes which they demolished. We seem to be naturally conservative and often perpetuate customs and institutions long after their usefulness has vanished.

For example, in the world of letters, Latin, once a universal language, is now the exclusive possession of a few scholars. It seems to be difficult for us to learn that new wine must often be put into new bottles unless we wish to lose the wine and at the same time spoil the bottle. We must face radical changes in our political and social institutions.

It is necessary, for example, to reinterpret our idea of patriotism. Patriotism, one of the noblest of the virtues, may become to those who have always the backward look one of the most serious obstacles to progress. The idea has attached itself in the past to a particular geographical area, who has not felt stirred as he has exclaimed "this is mine own, my native land." Who has not cherished the memory of the "old house at home where my forefathers dwelt." Yet, after all, home is essentially where my people are. It may be only a little shelter in the woods, far from the ancestral sod, yet if wife and children are there, that place is home.

Again, the idea has been identified with certain historical developments and institutions. We have fed on history. Our whole life has been dependent on institutions. The state, the church, social functions—all help to nourish and support us. Yet we must remember that the old order is forever changing. Our fathers developed certain institutions to meet the needs of their day; but we live in a new day. The spade was an admirable instrument until the plough was discovered. The wise man, however loyal to the past, will substitute good in the old, we must ever look forward to that which is better. We must respond to the ringing word of the late Poet Laureate:

"Ring out a slowly dying cause
And ancient forms of party strife,
Ring in the nobler modes of life,
With sweeter manners, purer laws.
Ring out false pride in place and blood
The civic slander and the spite.
Ring in the love of truth and right
Ring in the common love of good."

The idea of patriotism has been limited to group loyalty. It is with great difficulty that the human race has gradually built up the larger social groups. At first it was every man for himself—that was the age of savagery. Then came the clan or the tribe; later the nation, and men learned to subserve their own private interests to the community welfare. But the nation is not the final unit. We must face world-organization. Industrial and commercial developments have drawn together the nations of the world. For good or for evil we now live a common life. As someone has said, "last century made the world a neighborhood—this century must make it a brotherhood." During this world war we are coming to recognize the truth of such a statement. We must either face a series of exhausting conflicts of which this war is only the "first round" or we must deliberately set about to establish those friendly relations which will make future war impossible.

To revert to the figure already used—let us draw our nourishment from the past, but let us open up our lives to the sun and rain. Even the tiny flower may hold up its head and turn its face to the sky. In this western land we draw our life blood from various sources. In the future that life blood will mingle in the veins of the nation that is now being formed.

We pledge one another not as children of our fathers, but as fathers of our children.

The Comfort Station as a Public Utility

By J. J. COSGROVE.

The following article taken from the American City will be of special interest to Canada, particularly in view of the spreading of prohibition throughout the country making it more essential that public authorities should take up this problem of comfort stations.

A new public utility has come into being. Public comfort stations have recently been forced into that class.

Chicago has taken the lead, and is the first American city — the first city of any country, in fact, so far as the writer knows — to raise public comfort stations to that dignity. The Department of Public Welfare, Louise Osborne Rowe, Commissioner, after an exhaustive study of the subject, and a broad survey of the city, has recommended not the erection of one or two stations, but the planning of a comprehensive system of stations covering all parts of the city, then — and mark this well — the issuing of bonds to cover the cost of construction.

If this is not putting public comfort stations where they belong, on a public utility basis, what is it? The buildings are for the use of the public. They are planned as an entirety, as a street railway or a lighting plant would be, and, the absolute need of them being recognized, they are financed by bonding.

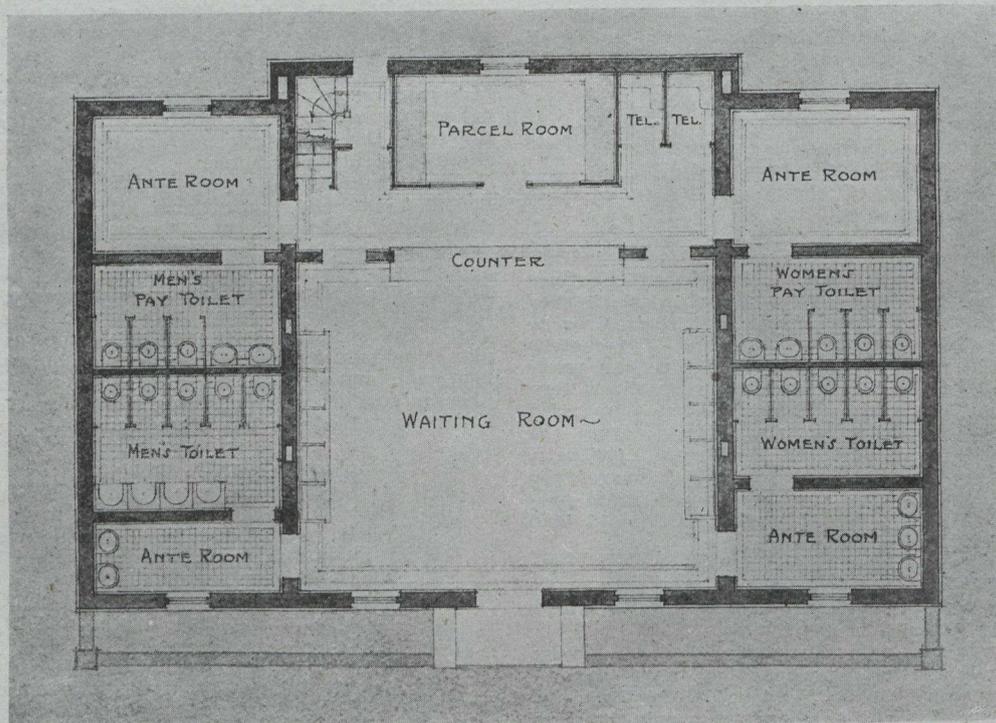
It is interesting to trace the causes leading up to the creating of this new public utility. Perhaps the most light can be shed upon this subject by citing the action of the

The Bureau has been insistent from the start that cost should not be a factor in preventing the building of public comfort stations. As it sets forth:

"We have suggested the making of public comfort stations self-supporting, nearly so, or profit-paying, because we believe every undertaking should be made self-supporting, when possible. We cannot accept the plea, however, that cost under any consideration should prevent or delay the building of public comfort stations. Some one has truthfully said that if you need a thing and do not get it on account of the cost, you pay the cost over and over again in the loss or damage sustained by the false economy.

"So it is with civic needs. If public comfort stations are an absolute necessity, which they are, and you refuse to build them on account of the cost, you pay the bill over year after year in suffering, ill-health, thefts, crime and physical and moral degeneration due to that very lack. If there was nothing else to consider but the effect on health, that alone should turn the scale in favor of public comfort stations."

Certain elements are necessary to make a public comfort station a success. Many stations have been failures in the past because they lacked these elements. A public comfort station must be more than a toilet room; it must be a rest room or waiting room with toilet accommodations. Such a building is shown in the ideal layout of the Na-



FLOOR PLAN OF NATIONAL HIGHWAYS PUBLIC COMFORT STATION IN UNITED STATES.

Oregon State Hotel Association, of Portland, Ore. That city went "dry," with the result that the hotels, already overburdened in providing free accommodations for a large portion of the public, found their accommodations inadequate to take care of the extra rush caused by the closing of the saloons. To rid themselves of this unjust public burden, they protested to the city authorities, and asked the city to provide the necessary facilities to take care of the needs of the public, rather than to thrust a public burden on private enterprises.

Chicago found itself in much the same position as Portland. From time immemorial saloons had never closed their doors. In many cases when new "pubs" were opened, the keys were thrown away so they could never close. Then came gradual restrictions, beginning with Sunday closing. The result was, hundreds of thousands of people were inconvenienced, so Chicago was forced to give more thought and attention to the problem than it otherwise would.

But the problem is not confined to Chicago and Portland alone. It is nation-wide, and this is evidenced by the national campaign now being carried on by the Public Comfort Station Bureau, in co-operation with various national, state and local organizations.

tional Highways public comfort stations, which can be erected at transfer points on street railways lines and other points of assemblage or travel.

The "American Plan" provides roadside stations along all highways where they pass through cities, and public comfort stations at all points where crowds congregate or throngs pass by.

Wherein does the "American Plan" interest the advocates of good roads?"

The illustrations of a public health station presented herewith will very readily answer this question. It is the aim of the Public Comfort Station Bureau to bring about the erection of public comfort stations of this or similar design along all main highways throughout the country.

The two chief features to be observed in the design are, first, to include all the elements we have found necessary to make the stations sanitary and satisfactory; second, simplicity of design so that the building could be put up at low cost. Both of these features have been carried out to the full, with the result that a station of this design can be built at a cost of from \$6,000 to \$8,000, the exact price depending on the materials used, and the cost of labor and materials in the locality where the building is erected.

Affairs in British Columbia

By JACK LOUTET.

British Columbia Union Meet Province Cabinet.

The Executive of the Union of British Columbia Municipalities had their first interview with the provincial cabinet last month.

From the reports of that meeting it is apparent that many of the recommendations made differed from these endorsed by the Union at its last meeting. This is largely due to the confusion caused by a relaxation of the rules at the convention. Exact minutes were almost impossible and several decisions got a little mixed in the official records.

In spite of this condition it is hoped that much good may come of the meeting with the government as the most important measures adopted by the convention have practically the unanimous approval of the municipalities of British Columbia.

The Provincial Executive appear alive to many of the difficulties of the municipalities and got down to business in a gratifying manner.

No promises were made, but full information and facts in regard to the most important items were asked for.

Victoria and Vancouver Want Dry Docks.

Victoria City Council are again approaching the Dominion Government asking that a large drydock be constructed at Esquimalt. In Vancouver a private company proposes to construct a second-class floating drydock on the North Vancouver side of the inlet. Neither project is very definite as yet, but both cities are agreed that a drydock is a necessity on the Pacific coast. Vancouver is now supporting a proposal to nationalize the harbor and it is expected that this matter will be taken up with Sir Robert Borden on his return from England.

South Vancouver Finances.

In December of last year prominent citizens of South Vancouver together with the former Reeve approached the provincial government to ask that the government take over the control of South Vancouver finances. The new Reeve was opposed to this suggestion and to this largely is attributed his election. It is stated that a Toledo firm have now purchased \$450,000 Treasury Certificates of that municipality, these to be secured by the arrears of taxes. The price is said to be 97, the interest rate being 6 per cent. Whether this will enable South Vancouver to carry on until finances are straightened out is a matter for speculation. The new council are cutting expenditures as far as possible and with care it is hoped that South Vancouver may weather the storm.

Some difficulty in financing is still being experienced by many municipalities. Collections are not expected to vary much from those of last year while prices of material and labor are on the up grade.

With general conditions better the desire for economy is lessened and unless great care is taken difficulties will arise at the close of the war. When the soldiers return the period of adjustment will be a difficult one and it would seem better for municipalities to be very conservative now while employment is obtainable in other lines and thus be able to then care for a large number of employees until adjustment is effected. Many new industries continue to locate in and around Vancouver and this development is showing its effects by the better rents now obtained for all classes of property.

There has been an exceptionally large influx from the prairie provinces this winter and many people from there are locating permanently in British Columbia. Property transfers are getting more numerous, but building is still slack owing to the increased cost of materials.

British Columbia Building Ships.

The first of the wooden ships being built at North Vancouver and Victoria have been successfully launched and several more are expected to be completed in the next few months.

All lumber mills are overloaded with orders and it is almost impossible to place contracts for early delivery.

The outside demand is so great that municipalities have been unable to get sidewalk or bridge material unless at prices 25 per cent higher than prevailed a year ago, and even at the new prices delivery is a most uncertain quantity.

NEW YORK'S "CITY HALL."

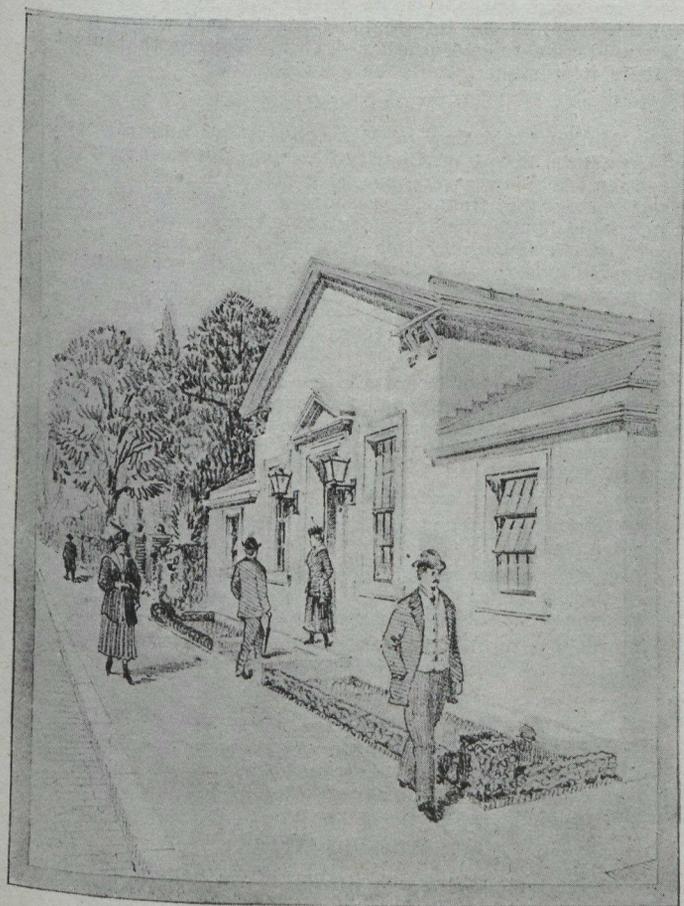
Brooklyn, N.Y., February 14, 1917.

The Editor:

I am sure you will pardon the liberty I take in calling your attention to a slight error in your issue for January of this year. On page 3 you give a very good picture of our new Municipal Building, with the legend underneath, "City Hall." This is perhaps a natural mistake for a non-resident to make, since he might easily assume that "Municipal Building" was simply a localism for "city hall." New York, however, has two distinct headquarters for its city government; the City Hall, a colonial building erected in 1812, the roof and cupola of which appear in the foreground of your picture, and the Municipal Building, a "skyscraper" office building, completed in 1914, after plans by McKim, Mead & White. The City Hall, which, by the way, is much admired by architects for its graceful lines and simple good taste, particularly as to its interior decoration, is occupied by the Mayor and contains also the assembly chambers of the Board of Aldermen and the Board of Estimate and Apportionment. The Municipal Building contains the business offices of the various city departments, so far as it has room for them. The following departments, however, have separate buildings of their own: Department of Education, Department of Health, Police Department, all courts, with two minor exceptions, and the Borough Presidents' offices, each of the last-named in its respective borough. The Public Service Commission, which is a State body having jurisdiction over certain New York City utilities, rents space in an office building.

Very truly yours,

W. N. SEAVER.



Exterior View of Public Comfort Station of National Highways of United States.
— Courtesy of American City.

Aiding Destitute Mothers

Popular Movement, But One Requiring Careful Administration — Some Interesting Views.

J. J. KELSO.*

There is a strong and growing public opinion that some financial assistance should be granted to destitute mothers of young children so that they may not be compelled to neglect them by going out working, or put them in public institutions where they would be deprived of the mothering and normal training to which they have a just claim. How far this financial relief should extend is an unsolved problem. If not carefully administered the harm done might easily be greater than any possible good and certainly when it comes to compensating deserted mothers it may seem like putting a premium on desertion. In Ontario the law requiring municipalities to pay for children while in the Children's Shelters awaiting permanent placement, has worked without hardship or injustice and if a clause could be inserted in the Children's Act granting judges power on the recommendation of the Children's Aid Society to allow mothers a certain amount per month for each child, that might meet the situation, without any extensive additional machinery. The following summary and extracts may be of interest to those who are giving the subject special consideration:

New South Wales dependent children are boarded out with approved guardians or with their own mothers, when the latter are deserving widows or deserted wives with children under 13 years of age and not in a position to provide for them independently. The phrase "Deserted Wives" has been literally construed to mean not only women whose husbands have actually left them without provision, but also those whose husbands are in gaol, in a hospital for the insane, in a general hospital or in a Government Asylum for the infirm and destitute. In granting allowances to deserted wives the law requires that the Board of Trustees shall be unanimous. The proportion of children boarded out with their own mothers is 2 per 1,000 of the population; payment is made up to 13 years of age. The report notes a tendency, even with deserving applicants, to understate their earnings if income has increased from any source since aid was first given.

Hon. C. K. MacKellar, President of State Children's Relief Board recommends introduction of drastic legislation to compel children and others to contribute toward the support of near relations. He notes also that the number of deserted wives who have to be assisted in maintaining their children is increasing much faster than the number of actual widows in like circumstances.

In allowances to widows and deserted wives toward the support of their own children, the Government of New South Wales expended in 1911 approximately \$168,710.

It is to be noted that there appears to be a temporary element in the assistance given to mothers, because it is stated that 518 new cases were admitted and 412 discharged during the year and the average cost per capita per annum is about \$38, though the maintenance allowance is \$1.50 weekly.

An investigation was made in 1912 by C. C. Carstens, secretary of The Massachusetts Society for the Prevention of Cruelty to Children, as to the effect of the mothers pension law in Illinois. His findings summarized were that there were committed to the various private institutions of Cook County, Illinois, during the first six months the Act was in force 125 more children than were committed in the first six months of the year previous. It is estimated that the cost of the pensions exclusive of the cost of administration will be \$200,000.

In the great majority of cases the officers who investigated the cases to obtain information as to necessity of pension and who afterward supervised the family when put on pension were inefficient.

The assistance received from relatives, employers and private societies had lessened and in many cases ceased, throwing the entire burden on the public funds.

Types of families dealt with: First, families who because of their receiving generous aid, rapidly deteriorate, become less energetic, less self-reliant and less moral than before such aid was given; second, families who because of more generous aid feel that economic security which becomes for them the basis of family rehabilitation.

Mr. Carstens points out that before a Widows' Pension Act is properly in order, strenuous efforts should be made

to lessen as far as possible deaths from preventable disease, such as tuberculosis, and also to award compensation to workmen injured in the practice of their trade or calling. In this connection our Ontario Workmen's Compensation Act may be expected to lighten the burden of some widows, and the fight against tuberculosis is as well advanced in Ontario as in most other states and provinces.

Social Insurance.

In an article on Pensions for Mothers, Mr. Edward T. Devine, says:

"As an advocate of social insurance, I sharply challenge the proposal for weekly or monthly payments to mothers from public funds raised by taxation, as not in harmony with the principles of social insurance; as not being insurance at all, but merely a revamped and in the long run unworkable form of outdoor relief; as having no claim to the name of pension and no place in a rational scheme of social legislation. The time has not come and I see no reason why it should ever come—when it is necessary or expedient to seek a substitute for this principle of individual responsibility and of family solidarity. The family for whom provision needs to be made by any kind of public or private relief should remain the exceptional family.

"We who are engaged in relief work or in advocating social schemes of various kinds are apt to get very distorted views about the importance, in the social economy, of the funds which we are distributing or the social schemes we are promoting.

"If there were no social insurance, no public institutional relief, no private organized charity—in other words, if there were no resources in times of exceptional distress, the provision which people would voluntarily make on their own account and the informal neighborly help which people would give to one another, I firmly believe that most of their misfortunes would be provided for."

In Massachusetts.

The Mothers' Aid Law of Massachusetts is administered by the State Board of Charity through the overseers of the poor. The overseers are charged with the duty of investigating the financial resources of the family and relatives, although the law does not clearly state to what degree of consanguinity this enquiry shall extend. They shall next inquire as to individuals, societies or agencies who may be interested therein. The bill further provides that the overseers shall visit the recipient of aid at least once in three months and reconsider each case once each year.

The idea of pension is not allowed to prevail. It is more on the basis of temporary relief, though it is acknowledged that the cases quoted and urged as reasons why they should pass were those which would likely continue for a long term of years.

Types of mothers excluded:

Wife whose husband has served many terms in gaol for drunkenness.

Deserted wives whose husbands have been away less than a year.

Dependent mothers who keep male lodgers.

Mothers with illegitimate children — the presumption to be against aiding these mothers.

New Jersey Opinion.

The New Jersey State Board of Children's Guardians says:

"Unless mothers can be encouraged and helped to build up their homes through the friendly advice of the right kind of visitor, the bill must remain only another form of outdoor relief."

A Plea for the Widow.

Extracts from paper read at Convention of Societies for Prevention of Cruelty to Children: "From force of circumstances the widow must support her children; the younger children she dare not lock in the house all day, so the school law is violated, and children are unjustly deprived of their education. Officers of the Societies for

*Superintendent, Neglected and Dependent Children of Ontario.

Good Roads Congress

The Fourth Canadian and International Good Roads Congress, under the auspices of the Dominion Good Roads Association, is to be in the Capital City of Ottawa this year. The Convention and Exhibition will be held in the Horticultural Building in Lansdowne Park, on Banks Street, twelve minutes from the centre of the city by street car. The Congress will assemble on Tuesday, April 10th, the day after Easter Monday, and will continue until the following Saturday. The Horticultural Building, which has been placed at the disposal of the Congress by the city authorities, is especially adapted for the purposes of such a gathering, being of brick construction with concrete floor, the interior being spacious and bright. The downstairs portion will be given up to the annual exhibition of road machinery, materials and accessories, while upstairs there is a large Convention Hall, together with committee rooms, and accommodation for the registration bureau. Freight sidings give unusual facilities for the unloading and reloading of heavy exhibits, while the street cars pass within a few yards of the building.

An interesting programme is being prepared, with papers and addresses by Canadian and outside experts, while practical road builders from Canada and the United States will be present and take part in the informative discussions which are an important feature of every Congress. Profiting by the experience of the past, it is the intention to have the different lecturers and speakers simplify their deliverances as much as possible, so as to make them clear to the non-technical delegates, especially those from the rural districts, of whom there are each year an increasing number.

In conjunction with the Congress, the Fourth Annual Good Roads Exhibition will be conducted on a bigger scale than ever. Leading Canadian and United States Manufacturers of road machinery and materials have announced their intention of placing on view a full line of their products, ranging from the simplest tools to the most modern inventions. Materials, both in the form of samples and constructed sections, will be shown in great variety, and there will be miniature models of roads, and a wide range of engineering instruments and other accessories for the making of good roads. Municipal councils are specially invited to send delegates to the Congress.

AIDING DESTITUTE MOTHERS (Continued).

the Prevention of Cruelty to Children are sent out to investigate complaints that small children are locked in rooms alone, or their homes are locked and they are compelled to stay on the street, and the investigation usually reveals the fact that the mother is compelled to be away from her home all day, at work . . . It would seem that in many cases adequate relief in the home would have eliminated much of the law-breaking, and that the Government has therefore been dealing blindly with the effects, without giving any thoughtful attention to the causes of the immorality and crime of parents, and of the juvenile delinquency which often springs from sheer despondency. . . . A mother is more capable if she has enough to eat, if she has her sleep at night, if she has no temptation to steal for her children, or to break the moral law, not to speak of the Child Labor Laws, if she is not working fourteen hours a day scrubbing offices from early to late in garments too thin for the winter cold, in conditions calculated to promote tuberculosis and a desire for stimulants."

First Aid to the Injured

From a Municipal Standpoint.

FRED COOK,

Chairman Executive Committee, St. John Ambulance Association.

The remarkable progress made by the First Aid movement during the last few years, and the persistent campaign that has been waged by the Canadian Branch of the St. John Ambulance Association in the effort to impress upon the general public the necessity for better training in the conservation of human life, has drawn the attention of Municipal officials throughout the Dominion to the desirability of a closer study of this question.

In "First Aid" the object is to teach men and women how to render immediate treatment to anyone suffering accident or sudden illness, until such time as the services of a medical man can be obtained. This, in brief, is the object of the movement that has grown from a small beginning in 1877, where it was first established in England, until the present time, when many millions of people throughout the British Empire have been taught its principles.

Municipal authorities in the home land have long recognized First Aid training as absolutely necessary for the welfare of the public. Members of Police and Fire Departments are thoroughly instructed in the proper handling of the injured, and the care of those suddenly taken ill. Statistics furnished by these departments prove the value of this knowledge. The Canadian Branch of the St. John Ambulance Association has only been in operation since 1910, yet in that short space of time many of the principal cities have taken advantage of its organization. In addition to the departments previously mentioned, employees in electrical and water power houses, foremen engaged on large civic works, etc., have qualified themselves. Police Departments lead in First Aid, and there is scarcely one of the principal cities in Canada that has not a certain percentage of its men fully qualified. Toronto, Montreal, Ottawa, Halifax, Winnipeg, Edmonton, Victoria and Vancouver all have many men on the police force who are capable of rendering, and have rendered valuable assistance to injured persons. Besides the suffering, and possible loss of life prevented, in many cases the timely assistance has saved the city many thousands of dollars in suits for damages.

The needless suffering so frequently caused by the ignorance of unskilled persons is as undoubted as it is deplorable. By rough handling, or even the mere want of the slightest knowledge how to support an injured limb, a simple fracture has been made compound, or complicated. The method of arresting bleeding from an artery is quite easy, yet scores of lives have been lost because, perhaps, none among the sympathetic onlookers had been taught one of the first rudiments of instruction of an ambulance pupil—the application of an extemporized tourniquet. Again, how frequently are lives lost through drowning, because comparatively few persons understand the way to apply simple methods of resuscitation. Dozens of cases could be cited in proof of this statement. In an Eastern city recently one, John Baptiste Paul fell into the canal, calling for help. Three policemen got the man, then unconscious, out of the water and then stood over him perfectly helpless, not knowing what to do except to send for the ambulance. The man was allowed to die, through the failure to apply the elementary principles of resuscitation. A similar case to the above-mentioned took place in Ottawa last summer. A young boy of eleven fell into the Ottawa River at the foot of the locks, and, although he was lifted from the water within five minutes after falling in, no one among the crowd of spectators who had assembled knew what to do, and the poor little lad died.

Municipal corporations which have not taken any steps to encourage First Aid instruction are cordially invited to get into touch with the officers of the St. John Ambulance Association in Canada. The Association supplies textbooks, charts, etc., at cost, and will willingly give advice as to the best method of forming classes. A recent venture of the Association's work has been the preparation of a First Aid box for police and fire departments, factories, mines, etc. This has given great satisfaction. Full information as to the work of the Association can be had on application to the General Secretary, 15 Castle Building, Ottawa.

The practice of standing in the roadway to wait for an approaching street car is unnecessary, is a menace to public safety, and frequently blocks traffic to an objectionable degree.

High Cost of Food

ROSE HENDERSON.

Mrs. Rose Henderson by reason of her work in connection with the Juvenile Court of Montreal, of which she is probation officer, has had special opportunities to investigate for herself the effect of the increased cost of food on the poorer classes of Canada's commercial metropolis, and though her conclusions might sound somewhat harsh to our western readers, yet they have been formed from actual knowledge of conditions as they are among the laboring people of Montreal.

"To live or not to live." That is the question facing the poor people of Canada daily. With the bitter blasts of winter upon us with coal and all necessities of life soaring like the bean stock, with wages shrinking hourly; well may the housewife shake her head in despair and ask how am I going to feed my family, how are we going to live, where is it all going to end?

It's no longer a question of enjoying life, it is merely one of existing; a dollar no longer buys a pound of butter, a dozen of eggs, and a loaf of bread as it did of yore.

The dollar of yesterday has shrunk to a little more than half its former value, and all save those into whose pockets are flowing the extra dividends are asking why?

In trying to get light on this complex question two points of view must be taken into consideration, namely: That of the man with capital to invest, and that of the man whose all and only capital to be invested is his labor; upon which, not only his life depends but that of his family as well; naturally their outlook on this question is not one and the same, the former seeks to get as large a return in dividends as possible, the other all he can to sustain himself and his dependents in a certain degree of comfort and safety. The man with capital doesn't invest his money because he is a philanthropist, seeking to give men work or a living wage, nor yet to benefit society to any marked degree, he is there to make money and he knows money is to be made out of the necessities of life, since the law of self-preservation is the fundamental law of life and people must eat to live.

As society is constituted to-day with its thousands of laws for the protection of property, and its lack of law for the protection of life, where the dollar sign is the mark of power and distinction, is it any wonder that so many men stoop to the lowest of methods, to get that which will give them honor and power?

This war has brought us to a crisis, and the question we must now face and solve is: Are we to continue making millionaires or men? Are we going to allow monopolies to continue for the sole purpose of making a few individuals rich, or are we going to make laws to regulate and control the necessities of life for the good of all?

I believe there are men in this country who will rise to the occasion and demand the adoption of the latter plan which has been so successfully carried out by other nations, fully realizing that the strength of this nation rests not with millionaires, but with people, people fit to think, lead, and act, people alive to the fact that if this war is to be won, and the freedom which we are now fighting for maintained it will not be won by millionaires and their property, but by the sons of the people, be they in the professions or shops, on the land or battlefield.

Combines.

Combines are eating the heart out of this nation. They are laying the axe at the root of the family tree, they are sapping the very life blood of the women and children and reducing thousands of the innocent and helpless to a point of semi-starvation.

If men are to be fed at home and abroad there is no room for combines; food pirates and all their kind must beat a hasty retreat; recent revelations as to their heartless methods of getting rich, at a time of the nations agony, has stirred this country from one end to the other; all eyes are upon them and they must go.

This nation is not suffering from truth-seekers, or truth tellers, nor yet will she fall by any other hand than those of the enemy within her own gates. Men, calling themselves patriots, bellowing forth empty stereotype phrases in public, while combining in secret to raise prices on food stuffs, and glut themselves on the profits, wrung from the very life blood of women, and the children of this and the coming generations; could anything be more unjust? I wonder if these gentlemen are aware of the suffering caused to mind and body through under-nourishment; I wonder if they have ever watched a mother and

family slowly but surely starve to death? I wonder if, when they are wining and dining in their fashionable clubs, or luxurious homes, they ever think of the little children they are robbing of even their mothers milk; I wonder if they have ever looked into the sunken eyes of the hungry mother, or heard the piteous whine of the little child suffering from one of the innumerable maladies caused through undernourishment?

If the food monopolists could get a glimpse into the home, says of a widow — and they can any day — with four or more small children and an income of \$1.25 a day, derived from her scrubbing or washing, and see the meal that that mother is obliged to give her children, consisting of bread, often without butter; a liquid called tea to wash it down, sometimes with milk, mostly without, or watch her dilute the already thin milk with a little warm water to make it go around for the younger ones.

If the food monopolists could listen to these children whine and ask mama is there no meat or potatoes or anything more? and with tears streaming down her cheeks their mother answers, "No, I can't buy these things they are too dear," and then see the pathetic resigned look on their little faces. I believe this sight would burn itself into the souls of these men and move them to a more honorable and juster estimate of their relations to their fellow men. We cannot wait, however, for the hearts and consciences of these men to be regenerated. The life, morality, and future welfare of the nation is at stake, because a few men are inordinately selfish and greedy, and have the power to corner markets, and other necessities common to the life of all, is the greater reason for swift action to prevent, or if necessary, control all supplies until after the war at least. Life is greater than wealth, in fact, it is the nations greatest wealth, therefore, let us conserve it, from this point of view if from no other.

In the Montreal papers we were, some time back, informed that over 130,000 bags (in all 12,000,000 lbs.) of potatoes, were left to freeze and rot on railway sidings, almost ten weeks supply for the city of Montreal. The dealers refused to release them, for as they figured, they could afford to let these thousands of bags of potatoes rot, and thus enhancing the prices of potatoes, make "big money." We are also told that huge quantities of fruit products have been held in the same way. In the city of Toronto over 60 tons of potatoes were condemned because they had been left in cars so long they had become unfit for food. Thus tons of a staple article, almost the only food cheap enough to be used by the masses, has been allowed to rot, the product kept short, and the prices kept long, because of the greed of—I am ashamed to say—men calling themselves Britishers and patriots. I have seen barrels of apples rotting on the ground, close to the line of railway, within fifty-five miles of Montreal, because it paid the dealers to keep them out of the market, although apples were supposed to be scarce, and were being sold at a high price in the city. I have seen cherries rotting on the trees because those handling the market wouldn't allow them to be picked for fear of breaking down prices. And while these things go on, investigations take place, the people become advised, commissions are appointed, but nobody is jailed or hanged.

The majesty of the law, which we are all taught to fear and respect is not strong enough to get after, and scare these crooks into honesty or even decency.

In another staple, wheat, similar conditions prevail we read of the "American Wheat King," and the "Spring Canadian Napoleon of the Wheat Pit," the "Largest Holder of Wheat in the World," being able to buy millions bushels of wheat at given prices and hold it until over double the price were obtained. In the meantime millers were clamoring for wheat; some were obliged to temporarily close their mills; children were hungry for bread, and yet no one was castigated.

Turn over, and on the next page we read: "Many recruits fail to pass the medical examination," "a number of men are being secured, but few pass the medical test." Is it any wonder? These brave lads are not suffering from their own, nor yet their fathers' sins, but from the sins of such as "The Food Kings," the "Land Kings," "The Wheat and Potato Kings," who would steer the ships of state on to the rocks of destruction.

Light symbolizes health and knowledge; when it shines into dark and stagnant places it dries up and disinfects

Vacant Lot Cultivation

"Canada must produce more foodstuffs" has now become the slogan of those who would have us utilize the vacant lots within our city and town limits. In England the board of legislature recently sent out a mandate to the local authorities asking for their aid in schemes for increasing food production, and the councils realizing the importance of vacant land cultivation are making special efforts to bring home to the citizens their responsibility. According to our English contemporary, The Municipal Journal, the following municipalities are among those who have taken action:—

London.—The County Council has been charged with powers under the Order, and has given plenary powers to its Parks Committee to schedule land for cultivation, and already some acres at Tooting have been divided into allotments.

Newcastle.—The corporation has entered upon a considerable portion of unratified unoccupied land in the city for use as allotments, and this, together with some 300,000 square yards on its own Walker estate in the east end, gives a present available total of about 500,000 square yards. Negotiations are proceeding to acquire other land which is at present only occupied as "accommodation" land or for similar purposes.

Finchley.—The district council has given notice to owners of its intention to take possession of unoccupied land, and empowered its Allotments Committee to take all necessary steps with a view to these lands being cultivated without delay. The council will purchase seed potatoes for those who wish to cultivate allotments.

Salford.—A special committee of the corporation has arranged that the parks superintendent shall act as adviser in the matter of land cultivation. It is estimated that about 1,000 acres should be available for cultivation.

Dewsbury.—The corporation has appointed a sub-committee to arrange for the utilization of vacant land within or near the borough for the growing of foodstuffs.

Halifax.—The corporation has delegated its powers to its Small Holdings and Allotments Committee, and arranged to advertise inviting application from societies and persons who are willing to undertake the cultivation of land which can be acquired under the Order. Land near the Warley Hospital is to be planted with potato seeds.

Ilkerton.—Having considered the question of cultivation of a portion of Victoria Park, the corporation has referred the matter to the chairman (Alderman Moss), the vice-chairman (Councillor Sisson), Councillor E. Smith, and the borough surveyor.

Leeds.—The Corporation Parks Committee has made a start with the scheme of turning portions of city parks into allotment gardens, a motor-plough being requisitioned to break up grass land. There have already been sixty applications for allotments.

Walsall.—A circular has been issued by the Walsall War Agricultural Committee appealing to congregations, schools, societies, and clubs of the town each to undertake in its corporate capacity the cultivation of a plot of land, preferably for potatoes.

Sheffield.—The city council has measured up scores of plots of spare and waste land for allotments, and are letting out certain portions to tenants. Earl Fitzwilliam is having hundreds of acres of bare land on his extensive estates in Sheffield and Rotherham districts, embracing many miles in extent, ploughed up for the cultivation of potatoes, vegetables, and wheat.

Birmingham.—The corporation has requested its various committees to place all suitable land under cultivation.

Preston.—The town council is providing allotments at various sites. The Small Holdings Committee has visited certain plots of land, including one of 4½ acres at Ribbleton, another at the cemetery, and another at Ashton Marsh, on the side of the old river bank. The Ashton Marsh plot is composed of sand and refuse pumped from the river, and if it is ploughed over it will produce tons of potatoes.

HIGH COST OF FOOD (Continued)

the slime and decomposed matter on which disease and vermine thrive. The sun is shining into the dark recesses of our legislative and industrial assemblies and we are beginning to see the decay and the diseased spots in our national house-keeping. Armed with this knowledge we have no need to fear, men and women will arise and go forth, aroused by this knowledge to a higher and a nobler sense of duty. Their slogan will be not millionaires, but men for Canada, not money but men shall rule.

Nottingham.—Everything possible will be done by the city council, which has appointed a special committee with full powers to deal with the problem.

Barnstable.—At the last town council meeting it was suggested that the Sports Ground and Pilton Park, which were well adapted for the purpose, be planted with potatoes. The Mayor said it was estimated that the two parks would produce 72 tons of potatoes, which at present prices would be worth £576 (\$2,880). It would be one way of breaking down high prices.

Newport.—The corporation officials have scheduled a number of vacant acres in various parts of the town and suburbs, and will invite applications from the townspeople to cultivate them.

Carmarthen.—Active steps are being taken by the town council, which has arranged to plough portions of the public park and let the ground in forty plots for the cultivation of potatoes. The council has decided to charge holders of plots 1s. per load of manure, in addition to 5s. rent per plot.

Eastbourne.—The council has arranged to set apart five acres of land belonging to the corporation at Hampden Park and Roselands for cultivation, and the borough surveyor has been instructed to make the necessary arrangements accordingly.

Blackburn.—The corporation has in hand the securing of suitable plots of land for cultivation. The land at Roe Lee, given for a park, will be cultivated under the scheme, and a committee has visited the Corporation and Queen's Parks with a view to selecting suitable plots. The corporation will break up the land in the first instance, and will, if possible, provide seed, manure, and implements at cost price to the cultivators. It will also arrange for expert assistance to be given in the preparation and cultivation of the allotments. The corporation will probably have two ploughs and two ploughmen for the work.

Hull.—The Parks Committee of the corporation has decided to bring into cultivation for potatoes, oats, and wheat 67 acres of corporation land.

Leyton.—Mr. Thomas Arno has offered to lend the council the vacant land forming part of the Nursery Park Estate, for the purpose of growing potatoes and other vegetables, for two years from January 1, free of charge, the council to be at liberty to charge any rent considered desirable for the use of such land, and to supervise the working of the land or the letting of it, and to make good any damage done to any part of the estate or roads thereon by reason of such use. Should any part of the land be required for building or other purposes, Mr. Arno is to be entitled to resume possession upon giving six months' notice in writing, and is not to be under any liability for compensation, damages, or costs in consequence of the land having been lent. He further offers to give a ton of seed potatoes or the equivalent amount in cash for the purchase of the necessary seed.

York.—Regarding extensive cultivation schemes being put in hand, the corporation has arranged for terms of tenancy to be as follows:—The corporation to plough out the lands where required. Two-thirds at least of each allotment to be planted with potatoes, and the tenant to work all the land let to him. The rent per allotment to be 10s. per annum, subject, however, to a rebate, according to the extent of fencing which may be found necessary. The tenancy to commence as from February 1, 1917.

Epping.—The urban district council has sent letters to local farmers and others interested, inviting them to attend a meeting of the General Purposes Committee.

Bolton.—The council has adopted proposals for the growing of produce on land connected with the various parks, recreation grounds, and cemeteries of the corporation.

SCOTLAND.

Glasgow.—The corporation proposes to arrange for the cultivation of ground at Mount Florida (about 8½ acres), Newlands Park (about 13 acres), portion of the lands of Bellahouston (about 15 acres), a field at the south-east corner of Tollcross Park (about 6 acres), and the new portion of Plantation Park (about 7 acres).

Edinburgh.—The corporation is arranging for extensive schemes. There are some 2,000 acres of grazing ground within the city boundaries, which in all probability will be broken up and put to the highest productive use. The board is considering the possibility of granting a considerable area of the parade ground in the King's Park, east of Holyrood Palace, for the purpose of food production.

Municipal Affairs in Alberta

REGINALD G. J. SMITH,

Model City Charter.

The fourth session of the third legislature of the Province of Alberta opened on February 6th and the matters municipal before the legislators comprise a number of amendments to the charters of the different cities and towns. The variety of charters in the province, as in all other provinces, brings forcibly to the front the question of a model city charter for all municipalities, the charter to be applicable according to the size of the municipality and its status as a city, town or village.

It seems hardly likely now that the minister of municipal affairs will bring down his model city charter bill. This measure has been promised for some time, in fact where municipal conventions have been held, something has been said each time on this bill, vague promises given that the act would be considered at the next session of the house, and civic authorities all over the province have been "watchfully waiting" to see what would transpire. However, a week or so ago, the mayor of Edmonton was authority for the statement that the minister had informed him the act would not be before the house at this session, so the old charters of the province, cumbersome as some of them are, must worry along for another year at least, finding out the loop-holes and preparing further amendments to patch them up.

Edmonton and Taxation.

Edmonton though is going to ask for some very wide powers regarding taxation. At present single tax is all the rage, but a number of the citizens have expressed dissatisfaction, and when the last general municipal elections were held, a number of the aldermanic candidates who advocated a change in the method of taxation were elected, thus they feel they have a mandate from the people to go ahead and seek to change the charter insofar as taxation is concerned.

The amendments to be asked for comprise the land tax, which, of course, is the principal method of taxation in this city, coupled with a business tax on all businesses and professions, either by direct taxation or by license. The aldermen too want an income tax, and are willing to exempt unmarried citizens up to \$800 and married up to \$1,200; a special franchise tax, a tax on buildings up to twenty-five per cent of the value of the improvement, a poll tax of \$2 per head on all citizens, whether male or female, who are not otherwise taxed, this tax to be paid at the time of registration. All citizens, whether property owners or tenants are required to register each year in order to exercise their franchise annually. If a tenant fails to register during the period allotted for registration, then he or she automatically forfeits the right to vote for twelve months. Another amendment sought is the increment tax, giving the city the right to assess five per cent of the value of the property sold over and above the 1917 assessment, taxes to date of sale included.

Stricter regulations for the jitney are also being asked for, the council want to practically legislate the competitor of the municipally owned street railway off the streets where the trolley system operates, compelling the licensee to give the proposed route of his conveyance at the time he takes out his license, also the fare to be charged and the seating capacity of the car, on which he is taxed \$5 for every eighteen inches of seating space.

As was stated in the January letter the aldermen of Edmonton were watching with considerable interest the proposal of the aldermen of the city of Calgary to get payment for services, while on the board. Edmonton's city fathers followed the move of their southern confreres and decided to emulate their example. Consequently the legislature will be asked to amend the charter providing for the payment of the aldermen of the city of Edmonton of a sum not to exceed \$500 per annum. The council also decided against asking for an amendment to the charter giving the right to establish a zone system for the payment of fares on the street railway. Edmonton loses money on every passenger who rides the street cars. The fare is five cents straight, but it really costs something over six cents per passenger to operate. The capital charges are very high and until these are revised in some way the utility will continue to lose money.

Weakness of Tax Sales.

The town of Beverly, Alberta, has been holding a tax sale. Property which sold in the boom days for \$700 went for \$6.50 cash, to quote just one lot. The average price of

120 lots sold in one day, was \$6.80, while at the adjourned sale the average price paid was \$20 per lot. Beverly has about 1,000 inhabitants, its finances are in fairly good shape having a surplus credit in the bank, and the tax sale was for the purpose of clearing up arrears on property since the town was incorporated about three or four years ago. The property was sold with clear title, the purchaser being liable for the 1916 taxes only.

Lethbridge Coal Mine.

The city of Lethbridge has before it a by-law to purchase the Grace coal mine. The by-law provides for the expenditure of \$130,000 on four propositions: (1) purchase of mine, \$45,000; (2) permanent improvements, \$25,000; (3) aerial tramway, \$55,000, and (4) lift for sand and gravel \$5,000. According to Commissioner Freeman the present city coal mine will not supply the power plant for more than three years and all the time the coal is getting poorer. There is some opposition to the proposed purchase, but under the provincial regulations, the city must submit to the Board of Public Utilities of the province, all expenditures and so get the approval first of the commissioners. When this has been done, it is expected that a plebiscite will be submitted to the citizens of Lethbridge and then the council will have their mandate how to act. Mayor Hardie admits that there will be an overhead charge of about forty cents per ton on the lump coal if \$150,000 is spent, but he argues that this is absorbed annually by the \$14,000 worth of coal sold to the power plant alone. In a report made by Mayor Hardie he points out that the profit from operating the mine to the capacity of 30,000 lump, and 10,000 slack and small coal would be \$57,000. After deducting the \$14,000 for interest charges and sinking fund, there would be a profit of \$43,000 left.

N.B.—The Board of Public Utilities, after going into all the details of the proposal to purchase the Grace coal mine, refused to sanction the expenditure. The owner of the mine happens to be one of the city commissioners of Lethbridge, and according to press reports, purchased the property at a very low figure, compared with the purchase price of the city. The public utility commissioners think the purchase price too high, also that financial conditions do not warrant the expenditure at this time.

Municipal Telephones.

The town of Peace River, one of the most northern municipalities of Alberta, is considering the question of municipal telephones. Mayor George MacLeod has brought the matter up and he will go into the question of costs, finances, etc., work out the project and report. The matter of financing is not thought to be anything of a problem, for the town will be thoroughly canvassed to see how many subscribers there might possibly be. The scheme involves the taking over of private lines now held by individuals and such a system which would meet the requirements of the provincial telephone department should they desire to take the system over at any time.

Tax Certificates.

The city of Calgary too, is applying to the legislature for amendments to its charter. Evidently Calgary has a volume of arrears on taxes, and it wants power to issue tax delinquent certificates bearing interest at a rate not to exceed ten per cent per annum, redeemable after three years from date of issue. Calgary also wants the power to buy outstanding debentures by the issue of new debentures.

Medicine Hat is advertising its list of lands liable for sale for arrears of taxes in the city and public school districts, and the published list shows several hundred parcels up for sale, giving the names of the assessed owner or owners, lot and block number and sub-division, the amount of taxes owing, the interest charges to date with the cost of advertising the land for sale and the total. The city of Medicine Hat wants to realize from \$1.96 to \$3,341.06 on each individual parcel of land, these being the lowest and highest amounts owing the city for taxes including costs.

The city of Edmonton has drafted its list of properties in arrears of taxes, and preparations are under way to publish the list in the newspapers of the city. Trouble is being met though in the form of court applications for an injunction. One of the citizens is named as the applicant for a restraining order, claiming that the cost of advertising the tax sale is excessive when compared with other cities. The city obtained a cheaper rate for advertising

Saskatchewan Rural Telephone Debentures

HARRY J. BIRKETT.

The Province of Saskatchewan has invariably shown a progressive policy, and its legislation has been framed to assist the ever-increasing farming population of this great grain producing province. Not the least important of its recent legislative measures in this direction has been that passed to enable farmers to enjoy the use of Rural Telephones by allowing them to issue debentures on the security of lands adjacent to the line. The Act provides for the formation of a telephone company, having all the powers of a company under the Saskatchewan Companies Act, on the petition of five or more residents to the Minister of Telephones. On the receipts of such petition the Minister procures the incorporation and organization of such company under the Companies Act. The capital is fixed at \$10.00 for each pole mile of line to be constructed. The company is empowered to raise by way of debentures such amount as may be required for the construction, improvement or extension of a telephone system, the total amount of such issue not to exceed \$350 per pole mile of the system or any extension of the same. The proposed loan must be authorized by a resolution of the Directors and such resolution must contain an enumeration and description of the lands to be charged with the payment of the loan. Such lands include every quarter section (160 acres) and parcel of land less than a quarter section on either side of the telephone line or within one hundred yards therefrom. A copy of the resolution of the company is then furnished to the Local Government Board of the province and when approved by this Board authority is given to the company to borrow the amount mentioned or such less sum as the board deems advisable. The Local Government Board exercises great care in investigating all applications and sees that no borrowing is done which can be considered excessive. Notice is given in the official "Gazette" and the company then issues debentures for the amount authorized. These debentures bear interest at a rate not exceeding eight per cent per annum and are repayable in fifteen equal annual instalments of principal and interest combined, such annual instalment being represented by coupons attached to the debentures. The Act specifies that such debentures be submitted both to the Department of Telephones and the Local Government Board, and if everything leading up to the issue of such Debentures is in order, these bodies respectively countersign and seal the same, such countersignature and sealing validating the issue beyond question, and creating a charge or lien for the payment of the principal and interest against every tract of land enumerated in the official notice of the authorization of the loan.

The company transmits to the secretary of the Rural Municipalities in which the system operates, a statement showing the amount falling due and the lands to be charged with payment thereof, and it is the duty of the Municipa-

lities to make due provision for the levy and collection of taxes to meet such payments at the same time and in identically the same manner as for general Municipal purposes.

These debentures first came into the market early in the year 1914, and their reception was at first rather discouraging. However, investors soon came to realize the undoubted value of the securities, and at the present time these debentures have a ready sale among the most conservative investors on the continent. This is readily understood when it is realized that a Rural Telephone System can only exist in well settled and prosperous sections of the country, in addition to which the lands chargeable for the repayment of the debentures would be highly improved and worth from \$20 to \$50 per acre. The Act fixes the limit of borrowing power at \$350 per pole mile, and as every quarter section on each side of the line is taxed for telephone purposes, it means that a full section of land stands as security for each \$350 borrowed. The limit of borrowing power is rarely reached, but taking the land at the very conservative valuation of \$20 per acre, it will be seen that lands worth \$12,800 are behind a loan limit of \$350. A tax rate of 6 cents per acre is usually sufficient to retire the debentures, and when the advantages of the telephone are considered, this is a very trifling burden on the farmer. The affairs of the companies are in the hands of practical men, and delay in payment of debenture obligations is practically unknown. Farm lands in Western Canada are constantly appreciating in value and while the debt is being decreased each year by the repayment of principal, the security is increasing in value. The growing interest in these debentures is well evidenced by the fact that they were obtainable in 1914 to yield as high as 8 per cent to the investor, while at the present time they are in keen demand to yield from 6¼ per cent to 6½ per cent. Up to the present the Insurance Companies operating under Dominion Charter have not been able to invest their funds in these debentures, owing to the fact that the Insurance Act of 1910 did not include these securities in the list of acceptable investments. These Debentures did not exist at the time of the passage of this Act, but an Amendment has not been framed to include them and it will shortly be passed. While the term "Company" is used in connection with these Rural Telephone Systems, the debentures are in reality a Municipal obligation, being issued on the security of specific lands and being secured by direct taxation levied by the Rural Municipalities in which the systems operate.

The very obvious advantages of the telephone to the western farmer, and the care which the Government of the Province of Saskatchewan exercises in connection with the systems, has made these debentures an unqualified success, while the realization of the soundness of the securities ensures a ready market for the debentures at rates of interest which are distinctly favorable to the issuing body.

AFFAIRS IN ALBERTA (Continued).

this sale than the published legal advertising rates of the newspapers. The application has been heard by the court, and after judgment was reserved for a week or so the court en banc ordered the application dismissed with costs, stating that while the advertising costs appeared a large item when lumped in one sum, the charge was not at all exorbitant.

In connection with the amendments to the charter being sought by the city of Edmonton, especially in regard to the system of taxation, it might be interesting to quote the Vancouver Sun on this matter. The Sun says: "It will not be surprising if all the cities of Alberta and Saskatchewan which followed the lead of Edmonton in exempting improvements wholly or in part, will now imitate the great Alberta city by reimposing a tax on improvements as well as on land. It is absurd to expect one commodity which has ceased to be revenue producing to bear the whole cost of civic administration, while all money-making transactions, employments, industries, professions and adventures go free. It is not necessary to go as far as Alberta or Saskatchewan to find a change in the general view on the question of "single tax magic." In Victoria a committee of citizens is devoting a great deal of attention to the equalization of assessment and the redistribution of taxation. The city council of Vancouver is commencing to realize the utter injustice and folly of the system, and if the interests of the ratepayers are to be consulted, will probably institute a change without much further delay.

MUNICIPAL DEPARTMENT FOR ONTARIO.

To a deputation of the Ontario Municipal Association the Province gave a promise that a municipal department would be established at the earliest possible date. The necessary legislation and information was being studied and compiled now, and the government hoped to have all the arrangements of the department in shape at an early date.

DOMINION GOOD ROADS ASSOCIATION.

The Dominion Good Roads Association, desirous of obtaining greater legal powers and of broadening its scope and increasing its usefulness, will present a bill before the adjourned Session of Parliament, asking for Dominion incorporation. The details of this bill, as well as the new constitution and by-laws, will be explained to the delegates, who will be asked to ratify the measures taken by the executive. The Constitution will follow the general lines adopted by similar organizations in the United States, with such modifications, as are suggested by local conditions.

Mr. Birkett is Bond Manager of H. O'Hare & Co., Toronto.

Municipal Accounting

E. T. SAMPSON,

Member of Institute of Municipal Treasurers of England,
City Treasurer of Outremont.

Accountancy, is an exact science. That is, when an answer or result is required from a given premises the result or answer will be substantially the same no matter what method or manner of operation has been employed, so long as the well established rules of mathematics, economics, and customary usage, have been properly observed. This is none the less true of Municipal Accounting which has now developed into such an important branch of the whole subject as to merit the undivided attention of some of the most eminent accountants and professors.

When such a state of proficiency and loyalty of purpose exists among our Municipal Administrators as to ensure the complete observation of the aforesaid rules, it matters little to the average citizen what particular school of politics or policies prevail, he will be assured that his welfare and interest are being protected and that he is receiving the best value for his contribution to the Municipal funds.

The necessity for all officials and members of our municipalities to study more closely this absorbing subject is being more and more demonstrated; one has only to peruse any issue of any one of our important financial journals and he will find some references to Municipal matters; oftentimes it will be a long article lecturing or reproaching generally or particularly some City Fathers for not better keeping their house in order.

The Municipal permanent officials, particularly the Treasurer and his staff, as well as the elected members of the municipalities should always remember that in carrying out their civic duties, they hold a fiduciary position towards the whole body of proprietors and residents of the municipalities and should aim at first.

Efficiency to that marked extent, that they can, not only at stated periods, but at any time, give to those who are interested and also entitled thereto an account of their stewardship with a simplicity that any layman of average intelligence can thoroughly understand such account upon perusal.

Economy follows as a natural corollary to efficiency.

Great care should be taken by those in control that no duplication of duties, or overlapping of same, occurs between any of the civic departments and their staffs. It should, however, be borne in mind that a municipality, should be considered as a model employer, and while extravagance is always inexcusable, it should be prepared to pay for services rendered by its employees, at least the average price paid in the district where it is situated; and that any skimping will probably cause suppression of some service or other, and will to that extent reduce the efficiency of the administration.

It is, therefore, to my mind, most essential that with regard to the Financial Department of our Municipalities the system of accounting here comprising Recording, Book-keeping, Auditing and Presentation of Financial Statements and other Statistics, should be altogether on **model lines** and instead of being behind the average commercial system it should, on account of the publicity and the fulness of detail necessary, be a shining example to all other systems.

Control of Municipal Accounting.

The first important point to be considered in our subject is **CONTROL**. At the present time the Control of Municipal Finance varies according to the particular charter of each municipality. I need hardly recite here a long list of systems of control.

All of those who are in any way connected with municipal work will be more or less conversant with many of the systems now in vogue. However, in the majority of the municipalities there will undoubtedly be a **Finance Committee**, constitution of which again varies considerably. I strongly am in favor of the practice obtaining in Britain, of appointing a chairman of each of the several committees of the Council as members of the Finance Committee, together with the mayor as ex-officio member, and then that committee so constituted, electing a chairman, either from among themselves or from the remaining members of the Municipal Council.

They will thus be better able to discuss and control the requirements of the other committees and exercise over them a steadying influence at the same time keeping in

view and in the proper perspective, the whole of the financial requirements of the municipality.

Government Control in Municipal Finance varies in each Province of the Dominion. In Quebec province it limits itself to requiring a summarized Annual Financial Return of Receipts and Disbursements and other Statistical Information, and to limiting the Borrowing Power of each authority, which again varies according to the Special Charters granted by it. The system of Government check or partial control prevailing in England, viz.:

Local Taxation Returns Acts 1860 and 1877 (Extract).

"The Clerk to any body of persons authorized to levy or to order to be levied any compulsory rates, taxes, tolls or dues in England (national dues here excepted) shall make a return of sums levied or received by or in respect of such rates, taxes, tolls and dues, and of the expenditure thereof 'ANNUALLY TO THE LOCAL GOVERNMENT BOARD. Such returns shall show the amounts levied and expended respectively, with such other particulars and in such form as shall from time to time be ordered by the Local Government Board, and the Board is required to cause such returns to be abstracted and the abstract thereof to be laid before both Houses of Parliament."

On account of the very expert manner in which the Annual Financial Returns of each Local Authority are collected, abstracted and the concise and able digest prepared therefrom, a very real check and control is exercised by this important Government Department, even in the case of those authorities over which it does not exercise complete control by periodical audit, with right of surcharge upon illegal expenditure.

The completeness of the detailed information sought by the Local Government Board in these Annual Returns, requires at least a good practical System of Record and Accounting in all the Local authorities concerned, particularly referring to Annual Provisions for repayment of Loans and Investment and control of Sinking and Redemption Funds, etc.

Control Exercised by Finance Committee.

The extent of Financial Control to be exercised, subject to the approval of the Council, should be distinctly specified in the **STANDING ORDERS** (or **BY-LAW OF PROCEDURE**) of the Council. I here append the principal matters over which the Finance Committee should exercise control:

Revision and summarizing of Annual Estimated Financial Requirements of each Department or Committee and recommendations to Council of the rate of Annual Tax necessary to provide for such total Annual Financial Requirement.

Periodical, say quarterly, examination of actual expenditure of each Department as compared with its estimated requirement, reporting thereon to Council, insisting in the case of over-spending by other Committees upon same confining themselves to their estimates, or

Recommending, when necessary, the imposition of a supplementary tax, to provide for such unforeseen expenditure.

Examining and reporting upon all proposed further Capital Expenditure, particularly as to:

- 1—Expediency of immediate borrowing.
- 2—Manner of floating loan.
- 3—Probable Annual Loan charges involved.
- 4—Annual cost of maintaining proposed Capital Work, and considering same in relation to total annual loan charges.
- 5—Approximate profit or benefit to be derived from proposed Capital Work.
- 6—Approval of Financial Statement to be issued at flotation of any Loan.

Absolute control and supervision over Departments of the Secretary (Clerk) and Treasurer:

- 1—Recommending their appointment and the extent of their salaries and the extent of their staffs, but the actual appointment of assistants to these officials would better be left to the chief officials themselves.
- 2—Recommending the appointment of Auditors, and the extent of the audit.

Recommending the appointment of Assessors and Clerk.

MUNICIPAL ACCOUNTING (Continued).

2—Examining and approving periodically all the payments to be made by Council.

Examining periodically list of outstanding accounts due to the municipality, and making reports thereon.

Examining, approving and recommending changes (where necessary) in the System of Accounting and preparation of Financial Returns, etc.

Banking.

To recommend to Council all arrangements they deem necessary with the Bankers of the Corporation.

Sinking Fund Investments and Accumulations.

Where no Special Commission appointed to supervise and control all operations as to investing and accounting Sinking Fund, etc.

Officers of a Municipality.

The officers of a Municipality in the Province of Quebec are:

Statutory.

Clerk, Treasurer. These officers may be amalgamated and a Secretary Treasurer appointed.

Chief of Police

Auditor.

Assessors.

Optional.

Recorder. Appointed by Lieutenant-Governor on recommendation only.

Engineer.

Medical Officer.

Health Inspector.

Building Inspector.

Selection of Officers.

The future welfare of each Canadian Municipality greatly depends upon the efficiency of its permanent officers, great care and attention should be given to their selection by the elective body.

Qualifications of a Secretary Treasurer.

As one of the principal executive officers, a secretary-treasurer requires initiative and organizing powers, he should also possess a very practical knowledge of book-keeping and accountancy, general finance and banking; he must again be well versed in municipal law, including the special charters applicable to his municipality, a practical knowledge of common law and procedure is very desirable. In attending to the secretarial duties great tact and discretion will be required; the ability to draft clearly and without equivocation all the resolutions of his council, and to see that same conform to the laws, by-laws and other ordinances of his municipality. He should also be able to select good assistants when necessary.

Administrative Departments.

The average municipality will possess at least the following administrative departments, viz.:

Clerks or Secretary's, Treasurers and Accountants.

These are often amalgamated in the small municipalities.

Engineer and Public Works.

Police and Fire.

Health and Sanitary.

Additional departments will be added hereto for any Public Utility supplied by the city, also for parks and playgrounds, libraries and museums, baths, etc., etc.

In considering the adoption of an Accountancy System, great care and attention should be given by the executive that no duplication or overlapping in the works of the Departments occurs. The Treasurer's Department should be staffed efficiently to take care of, or at least control the recording, even in the first instance, of all operations that will affect the Funds of the Municipality.

In the case of

Prime costing; Stocks and stores accounts; Pay roll; referred hereafter.

The officer keeping the records should certainly have nothing to do with the handling of the materials and stores, or the assigning of the workmen to their various jobs.

Before discussing the actual system of municipal accounting, it would be worth while considering the requirements of a municipal treasurer in the way of staff, and also the distribution of the work among the same.

If the municipality is large, the treasurer should divide his department into sections, with a responsible clerk in charge of same, so that he will be relieved of personally attending to any details of routine, while he will at the same time have a full grasp of all the work of his department, even to the minutest detail. The arrangement of the sections of the department should vary according to the views and inclinations of the treasurer; in other words they should not be permanently fixed and incap-

able of being altered by him. He will thus be able to divide the work according to what he estimates as the capabilities of his individual assistants. The division on broad lines might be:

Correspondence, filing and general.

Cashiers—collections of all sorts.

Cashiers—disbursements of all sorts.

Billing Dept, Tax a/c's., etc.

Ledgers and accounts.

Staff, salaries, wages, etc.

Internal audit or check.

Chief clerk—statistical, special reports, etc.

Mr. W. Bateson, the able City Treasurer of Blackpool, England, in his valuable Treatise on Municipal Organization, strongly recommends Departmental and Interdepartmental Conferences of officials in charge. These Conferences, he states, are most helpful in quickly settling difficulties and complications as they arise, and also, in better arranging for new work and new conditions. Individual interviews, often repeated, are thus avoided.

Basis of Municipal Accounts.

There are two well established basis existing at the present day of keeping municipal accounts, viz.:

1. Revenue (or income and expenditure) being a complete record of income receivable and expenditure chargeable to each fiscal year.

2. Cash (or receipts and payments) being a record of the receipts and payments actually occurring during each fiscal year.

Some accounts hold there is a third basis, it being a mixture of the two foregoing, by means of adjustments at the end of each year.

Double Entry.

I here presume that the complete double entry system of accounting is in operation in all municipalities, viz.:

1. Real and nominal, as well as personal and cash accounts are kept.

2. Capital accounts are distinctly separated from revenue accounts.

The complete revenue basis should wherever possible (perhaps with the exception of the smallest municipal bodies) be adopted.

The following are a few of the advantages thereof:

1. Only system capable of producing a correct revenue or profit and loss account.

2. Every transaction is recorded as it takes place, thus providing, irrespective of the actual cash payment, against negligence, irregularity and dishonesty.

3. Tax payers of each year are charged with their proper share of cost of that year's operations only.

4. Ensures the practical form of record of stock and stores, being maintained and thus reduces losses by carelessness, and petty pilfering.

Many other advantages will no doubt occur to you all when reflecting upon the comparison of the two systems.

Cash System.

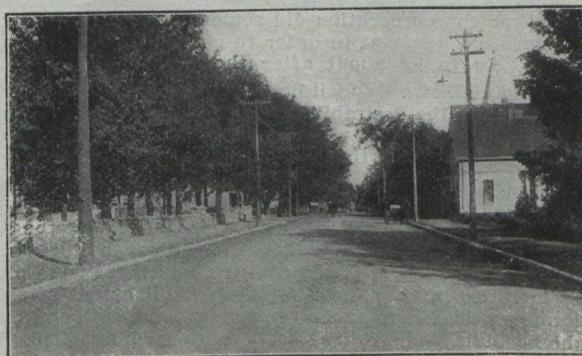
The only recommendation to my mind of the cash system is its simplicity, but even that is doubtful, when as so often happens, capital and revenue items get often so hopelessly confused that it takes an expert accountant to undertake the dissecting of same for the purpose of present an intelligible statement.

Uniformity in Preparation of Municipal Accounts.

Uniformity in municipal accounts would be best secured by the government presenting:

1. A fixed fiscal year for all municipalities.
2. Forms of revenue account. Loan or (capital accounts). Balance sheets.

(To be continued).



In some Canadian municipalities the streets are well designed and built, as the above example shows.

Councils Encourage New Industries in England

That English Councils are alive to their responsibilities to their communities is well illustrated in the following extracts taken from reports prepared by the English Municipal Journal.

At **Portmadoc Town Council** Mr. W. Morris Jones introduced proposals in favour of utilizing the low-lying wet land along the Vale of Madoc in the growing of osier trees and of reeds and rushes. Portmadoc, he said, had two lines of railway, harbour, and waterway, river power and electricity close at hand, and had all the facilities for establishing a basket-making manufactory and for making rush and reed matting. Indeed, Portmadoc could be converted into a small Liverpool. The proposals were referred to a committee.

At a meeting of the **Swansea Council** Alderman Merrells stated that as a result of the recent visit of the Agents-General of the Australian Commonwealth to Swansea, he had, with the chairman of the Estates Committee and the borough estate agent, made arrangements for the receiving and dealing with, at Swansea, of a quantity of Australian zinc concentrates.

The council accorded its heartiest thanks to Alderman T. Merrells for his able foresight and business-like action in arranging for the recent visit of the Agents-General of the Australian Commonwealth to Swansea, from which considerable benefit to the trade of the town is anticipated.

Cuckfield Rural District Council has agreed to pay a fee of one guinea and travelling expenses for a willow growing expert to visit and report upon the suitability of the Hurst sewage farm to grow osiers.

The **Nottingham City Council** has obtained sanction to develop the resources of the River Trent for merchandise-carrying purposes, but the scheme has been held up on account of the war. To supply the necessary labour for the undertaking, it is now intended to appeal to the Government to sanction the drafting of German prisoners into the district, it being pointed out that English prisoners of war are being employed in Germany upon work of like nature at a low rate of remuneration.

Mr. Martin Woosnam, the clerk, presented at the last meeting of the **Newtown Urban District Council** a report of a conference which had been held between members of the council and representatives of the local traders' association to consider what steps to take to improve the industries of the town.

The chairman said the report was not yet complete, and he thought consideration of it should be deferred. They had met Colonel Pryce-Jones, M.P., who had made certain suggestions, which were being carried out. One suggestion was that certain public men connected not only with the town, but with the country, should be added to the committee, as their names would carry some weight. He had received replies from three of them, and as soon as he heard from the fourth he would call another meeting.

Rotherham Council has appointed a sub-committee, with power to co-opt representatives of the various industries and societies of the district, to consider and report upon a scheme for the development of the town, including the preparation of a schedule of sites available for works, etc.

Alderman Gummer said that the appointed body would make reports and suggestions to the council. It would ascertain the acreage available for manufacturing purposes, and make known to those requiring sites for works the land available and the price. There was not the slightest doubt it was time the corporation did something in the matter of the town's development in order to get a share of the good things likely to be about after the war.

Portsmouth Town Council has asked its Finance Committee to consider the desirability of making a commercial port of Langstone Harbour, and taking steps to consult the Government Departments thereon.

At the **Carnarvon Town Council**, Councillor M. E. Nee called attention to the desirability of moving in the matter of securing new industries for the town. He said the Admiralty and the Minister of Munitions were building new works in various parts of the country, and there were plenty of facilities in Carnarvon for the establishment of shipbuilding yards where steam launches and other craft might be built. There used to be a flourishing shipbuilding industry in Carnarvon at one time, and now that they had friends at the helm they might be able to induce the

authorities to establish some kind of industries in the town. If that were done, it would greatly improve the trade of the town. He suggested that the General Purposes Committee should consider the matter.

The suggestion was agreed to.

COST OF BAD ROADS.

A company in Stanislaus county, California, that buys skimmed milk from the farmer has demonstrated to the rural residents in an emphatic manner the value of good roads to them. This company sends trucks directly to the farms to collect the skimmed milk, but it pays higher prices to farmers living on good roads than on bad roads. On poor roads the company pays 17½ cents per 100 pounds, but on good roads it pays 20 cents. Of course, the farmer always has been paying this tax on every hundred pounds he hauled over bad roads and he has been relieved for it on every hundred pounds he had hauled over good roads, but that fact has not been brought to his notice as in the case cited. When he measures his distance from town in minutes instead of miles he will realize the profit of good roads.—American Lumberman.



T. LINSEY CROSSLEY, C.E.

Mr. T. Linsey Crossley, A.M. Can., Soc., C.E., has now taken charge of the western business of J. T. Donald and Co., analytical and industrial chemists of Montreal. For a long time Mr. Crossley has specialized in municipal chemistry and inspection and this work will be carried on in his new location, 43 Scott street, Toronto.



A TARVIA ROAD RUNNING THROUGH A COUNTRY DISTRICT

Civic Affairs in Manitoba

H. E. MORTON.

New civic legislation. In Manitoba the air is thick with this just now. Winnipeg, Brandon, Portage la Prairie and other centres are, in the opinion of legislators, all calling for more than their share, and, also in the opinion of legislators, keeping them unnecessarily busy.

Winnipeg's proposals now before the legislature include the consolidation of the charter and the consideration of many amendments thereto, among which figures one admitting women to hold municipal office from the mayorship down; a two-year term for the board of control, a limited system of municipal trading, new voting rules calculated to lessen duplication and impersonation and a somewhat drastic change in the methods of administering city charity or relief.

This will in future be carried out by a body of 14 members, to be called the "Social Welfare commission." The duties of the new body will replace those of the present relief committee, also the work now carried on jointly by the city relief department and Social Welfare Association, formerly the Associated Charities. Specifically, its functions will consist in giving assistance in the form of advice, care or relief in cash or in kind to bona fide residents; for undertaking such works as may seem necessary in order to supply work tests or training for applicants for material relief preparatory to endeavoring to find suitable employment for such applicants, and for securing, by by-law or other means, improvement in social conditions, with a view to the prevention of poverty, sickness and crime.

The measure, formulated with great care by the civic legislation committee and endorsed by the city council, will, when passed through the House, introduce a new departure in Canadian municipal relief, inasmuch as it will be administered by an outside body. The city will, however, it is thought, be amply safeguarded, as eight of the fourteen members will be members of the city council.

Examination of the proposal has led to the recognition of the fact that there is illimitable scope for preventive and reformatory work which it would be difficult at the present juncture to bring within the scope of official activities. Services by voluntary workers, or by privately organized societies of certain kinds, will continue to be necessary. These agencies, when intelligently and efficiently operated, tend to reduce the amount of public relief granted and to limit the harm which may be caused by the undermining of the independence and self-respect of the recipient.

From the point of view of the conduct of the actual work along broad and liberal lines the proposed commission is probably the best body which could be created to handle it. The official and voluntary sides of social service for charitable purposes will be both retained and harmonized and the tendency towards unpractical measures should be checked by connection with the more utilitarian official, while the expediency of the latter will be modified by contact with the former.

Winnipeg's Power Plant to be Extended.

Winnipeg's hydro-electric plant at Point du Bois is to be enlarged. The growth of the business has been such, that in two years its present available supply will be all used, and then in the case of a breakdown in any one unit, the city would be short of power. The plant at present consists of eight unit generators, of which seven are in use. The seven develop 42,000 horsepower and this, it is anticipated, will provide for the normal increase of business until the fall of 1918. The eighth generator will bring the total up to 50,000 horsepower, but before this is made possible a considerable amount of work is necessary. The expenditure asked for, \$175,000, will in addition to present requirements, do all the under-water work necessary to bring the plant eventually to 100,000 horsepower, and will provide for bringing the power up to 50,000 horsepower by the time it is required.

Carries Own Workmen's Liability Insurance.

Winnipeg has decided to instruct its solicitor to apply to the Lieutenant-Governor-in-Council for approval of the city carrying its own Workmen's Liability Insurance, and in conformity with the new Workmen's Compensation Board for settlement of claims arising, together with \$1,840.75 in payments of 7½ per cent of the estimated amount of premium for the year towards the expenses of provincial administration. A statement of the amounts paid by the city in settlement of claims for damages during the last six years showed an average of \$5,985.25 per year, while the

lowest quoted premium of any insurance company under the new act based on a pay-roll of \$870,630 per annum was \$24,543.40 per annum.

Firemen's Union a Vexed Question.

By a vote of 9 to 7 the city council at its last meeting returned to the Fire, Water and Light Committee its resolution for the disbanding of the Firemen's Union for further consideration. The resolution condensed read "Whereas it has been reported that a union or association affiliated with the Trades and Labor Congress of Canada has been formed among certain members of the said brigade; and whereas your committee has been advised that such a union if formed will increase the fire insurance rates; and whereas the chief of the fire department reports that in his opinion the operation of the said union will seriously impair the efficiency and discipline of the brigade, especially by being subjected to other authority than heads of the department; therefore your committee disapproves of the forming of any union, or any other amalgamation among the members of the fire department."

On several occasions more than a hundred interested spectators have filled the visitors gallery at the city hall, as well as the seats on the floor of that chamber, only to witness such a divergency of opinion that should tend to render the eventual decision all the more interesting.

More Motor Trucks for Civic Business.

Horses will soon be ancient history in Winnipeg's civic administration. The board of control has decided to replace all rigs in the waterworks department by motor trucks not later than June 1. One motor truck in the department during the past six months has done the work of two horse drawn vehicles, and in addition saved \$972, taking into account depreciation, upkeep and all other expenses. Computed on a yearly basis this one truck shows a saving to the department of \$1,944. The city light and power department became a convert to electric traction some time since and owing to the success attained, others are quickly stepping into line. In the street commissioner's department this winter streets have been cleared of snow with a Case tractor and plough at an average speed of six miles an hour, and this year will, it is thought, witness a total elimination of all horse-drawn vehicles in the city's service.

Citizens' League Doing Good Work.

The Citizens' League, formed in 1916, continues to accomplish good work. Report No. 2 just issued by the league's special committee on civic finance make useful suggestions for changes in the form and procedure of presenting the city's estimates. Although no revolutionary changes in Winnipeg's civic budget-making are advocated, there are indicated, however, certain modifications of form and procedure which it is hoped will contribute to increased effectiveness of control by the civic administration, to the clearer guidance of officials and to a more understanding interest on the part of the citizen body. Suggestions made contain a new form of presentation for the 1917-1918 budget, usually issued during June or July. The report also suggests that immediately the compilation is completed, copies of the draft budget should be issued to public libraries, Civic Improvement League, Citizens' League, Women's Civic League, Board of Trade, Trades and Labor Council, Manufacturers' Association, as well as to the press, and to citizens desiring copies.

The Special Preparedness Number
of

The Canadian Municipal Journal

will be ready in the course of a few weeks

when copies will be sent to all

Municipalities

The Montreal City & District Savings Bank

Seventieth Annual Report

The Seventieth Annual Report of the Montreal City and District Savings Bank gives the following result of its operations for the year ending December 31st, 1916.

"The net profits for the year were \$221,756.91, and the balance brought forward from last year's Profit and Loss Account was \$121,551.75, making a total of \$343,308.66. From this amount have been paid four quarterly dividends to our Shareholders; \$10,000 has been contributed to the Canadian Patriotic Fund and \$1,000.00 to the British Sailors' Fund, leaving a balance at the Credit of Profit and Loss Account of \$172,308.66 to be carried forward to next year.

The Bank has been doubly bereaved this year by the death of two members of the Board. The demise of Honorable J. Ald. Ouimet occurred on the 12th of May last, after a lengthy illness. He had been connected with the Bank since 1879 as a director and had been its President for nine years, up to a few months before his death. His close attention to the Bank's interests and his wide and well deserved popularity, with all classes of the community, contributed in a great measure to the prosperity of the Bank.

Honorable Robert Mackay, who died on the 19th of December last, had been a director for nineteen years and Vice-President of the Bank since 1912. His wide business experience and the esteem in which he was universally held were of much benefit to this Institution.

Mr. Richard Bolton has been elected Vice-President, in succession to the late Honorable Robert Mackay, and the two vacancies on the Board have been filled by the election of Honorable Sir Evariste LeBlanc, Lieutenant-Governor of the Province, and Mr. Henry Haig Judah, as Directors.

As usual, a frequent and thorough inspection of the books and assets of the Bank has been made during the year.

The report of the Auditors and the Balance Sheet are herewith submitted.

R. DANDURAND, President.

FINANCIAL STATEMENT

Assets.

Cash on hand and in chartered banks	\$5,171,644.11	
Dominion and Provincial Government Bonds	4,416,175.61	
City of Montreal and other Municipal and School Bonds and Debentures	14,741,958.98	
Other Bonds and Debentures	1,336,018.32	
Sundry Securities	227,000.00	
Call and Short Loans, secured by Collaterals	8,438,842.19	
Charity Donation Fund, invested in Municipal Securities approved by the Dominion Government	180,000.00	
	\$35,511,639.21	
Bank premises (Head Office and fourteen Branches)	\$475,000.00	
Other Assets	24,929.55	499,929.55
		\$35,011,568.76

Liabilities.

TO THE PUBLIC:	
Amount due depositors	\$32,098,708.14
" " Receiver-General	95,593.60
" " Charity Donation Fund	180,000.00
" " Open Accounts	114,958.36
	\$32,489,260.10

TO THE SHAREHOLDERS:	
Capital Stock (Amount subscribed \$2,000,000), paid up	\$1,000,000.00
Reserve Fund	1,350,000.00
Profit and Loss Account	172,308.66
	2,522,308.66
	\$35,011,568.76

On behalf of the Board,
 R. DANDURAND, President.
 A. P. LESPERANCE, Manager.

AUDITOR'S REPORT.

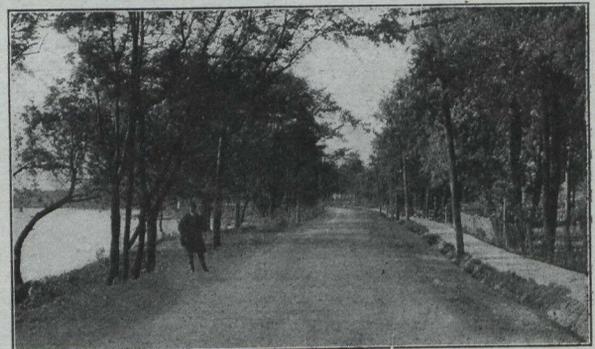
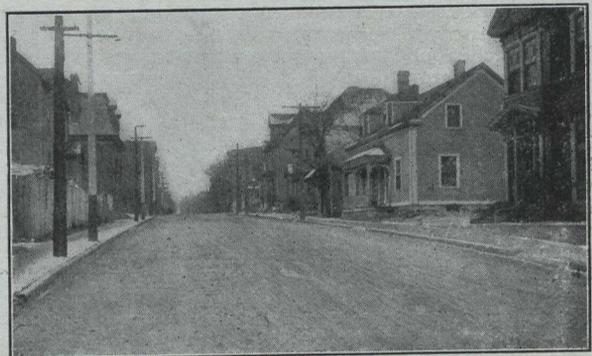
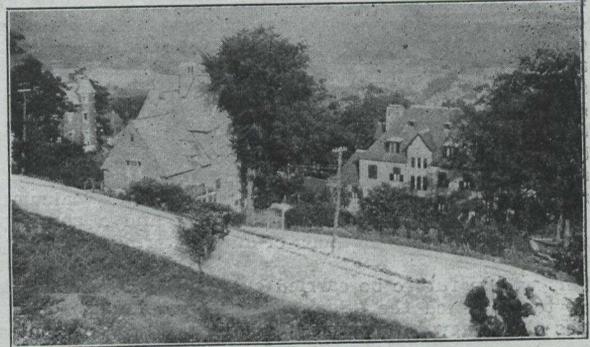
Having obtained all the information and explanations we have required, and having satisfied ourselves of the correctness of the Cash Balances, and examined the Securities held against the Money at Call and Short Notice, and those representing the investments of the Bank, and having examined the foregoing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

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

Montreal, February 5th, 1917.

Auditors.

Some Good Tarvia Roads



Municipal Finance

JAMES MURRAY.

MUNICIPAL ACCOUNTING.

We recently examined with interest the annual financial statements of six municipalities all of a size, but in different parts of the Dominion, the names being Summerside, P.E.I., Sydney Mines, N.S., Sussex, N.B., Haileybury and Alexandria, Ont., and Red Deer, Alta. While each of the financial reports show good management and careful financing it was impossible to compare the statements on account of the different systems of bookkeeping and auditing. For eight years the Union of Canadian Municipalities has been trying to bring about a uniform system of accounting, but many difficulties have been in the way and now the Dominion Statistician is taking the matter up, though there is no doubt that before any uniformity can be brought about a new basis of municipal accounting must be worked out. So that secretary-treasurers and accountants can get some light on this very important subject we are publishing in this issue the first part of a treatise from the pen of Mr. E. T. Sampson. Mr. Sampson who is an English trained municipal accountant, with six years experience in Canada, has made a long study of municipal administration, so that his conclusions are based on the best municipal system in the world coupled with a practical knowledge of Canadian conditions.

Annual Meeting of Bond Dealers' Association.

The first annual meeting of the Bond Dealers' Association of Canada was held at the Ritz-Carlton Hotel, Montreal, last month. About thirty members were in attendance from Montreal and Toronto. The work accomplished since the forming of the Association was discussed, including the delegation to the Convention of the Union of Canadian Municipalities and great satisfaction was shown at the results.

The objects of the Association, which came into existence in June of last year, as already given in this Journal, are to raise the standard of the bank business; to bring about a closer understanding between the dealers and the investors, with particular relation to municipalities; and to foster legislation having for its object the safeguarding of the ultimate investor.

Some of the Provinces already have machinery whereby every municipal issue of securities must be approved by the government before being put on the market, and it was felt that this was a step in the right direction and one that might be followed with advantage more generally.

Election of Officers.

Mr. William Hanson, of Hanson Bros., Montreal, the first president of the Association, retired, and was succeeded by Mr. A. E. Ames, of Toronto.

The complete list of officers was as follows:

Hon. president—E. R. Wood, Toronto.

Hon. vice-presidents—C. Meredith, Montreal, and Aemilius Jarvis, Toronto.

President—A. E. Ames, Toronto.

Vice-presidents—J. H. Gundy, Toronto, and J. M. Mackie, Montreal.

Executive—R. H. Stephenson, of Harris, Forbes & Co., Montreal; Edwin Hanson, of Hanson Brothers, Montreal; Rene Leclerc, Montreal; W. C. Brent, of Brent, Noxon & Co., Toronto; J. W. Mitchell, of Dominion Securities, Toronto, and W. A. Mackenzie & Co., Toronto.

Treasurer—W. C. Pitfield, Royal Securities, Montreal.

Secretaary—C. H. Burgess, Toronto.

Auditor—W. L. McKinnon, Toronto.

The Banquet.

At a banquet held in the evening, addresses were delivered by Sir Edmund Walker, president of the Canadian Bank of Commerce, Toronto, and C. E. Gordon, a member of the British Munitions Board. Sir Edmund took a very optimistic view of conditions after the war, predicting an expansion greater than any which had taken place before the great struggle had been entered upon.

A committee of the Association was appointed to interview the Finance Minister on matters relating to the forthcoming loans. Sir Thomas White discussed the general financial outlook, with a view of determining the policy for the year. No loan, it was stated, would be issued in the immediate future, but that the situation was being surveyed.

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—

Municipal Securities

Wood, Gundy & Company

Head Office:

C. P. R. Building,
Toronto

Branches:

Montreal
London

Saskatoon
New York

ÆMILIUS JARVIS

A. D. MORROW

ÆMILIUS JARVIS & CO.

MEMBERS TORONTO STOCK EXCHANGE

GOVERNMENT
MUNICIPAL

—AND—

CORPORATION
SECURITIES

JARVIS BUILDING - TORONTO

H. O'HARA & CO.

(Members Toronto Stock Exchange)

Stocks & Bonds de It in on all Exchanges.
 Government, Municipal and other Bonds
 bought and sold.
 Western Municipal, School District and
 Telephone Debentures specialized in. Sec-
 retary Treasurers should communicate with us
 regarding the disposal of their issues.

ROYAL BANK BUILDING
 TORONTO

CANADIAN GOVERNMENT MUNICIPAL AND CORPORATION BONDS

Service to Municipalities

Fifteen years of service to Canadian Municipalities and Investors in Canadian Municipal Debentures enables us to give every facility to Municipalities in marketing new issues. Our organization is represented in the principal markets of Canada, Great Britain and the United States.

Correspondence Invited.

THE DOMINION SECURITIES CORPORATION LIMITED

ESTABLISHED 1901
 HEAD OFFICE: 26 KING ST. EAST, TORONTO
 MONTREAL LONDON, E.C., ENG.

BUREAU OF MUNICIPAL AFFAIRS FOR ONTARIO.

In the present legislature of Ontario the Hon. W. D. McPherson, Provincial Secretary, has introduced a bill to establish a branch of the public service to be known as "The Bureau of Municipal Affairs."

The bureau will be in charge of a director, who will be assisted by such engineers, inspectors, auditors and officials as may be necessary.

The bureau is to be attached to one of the existing departments and the director will have the rank of a deputy minister. The municipal and school accounts audit act will be administered by the bureau and the provincial municipal auditor will be an officer of the bureau; also the officers of the drainage referee and of the official arbitrator in connection with the municipal arbitrations act will be attached to the bureau. All returns hitherto made to the secretary of the bureau of industries will now be made to the new bureau. The board will superintend the system of book-keeping and keeping accounts of the assets, liabilities, etc., of all public utilities, which are operated by municipal corporations or commissioners, and may require returns from them. Municipal electrical power concerns, however, are not affected by this.

WAR SAVINGS.

The new War Savings Certificates which have been created by the Government to encourage thrift and economy and to give everyone an opportunity to assist in financing our war expenditure, are now on sale at every bank and money order post office in Canada. The \$25 certificate sells for \$21.50, the \$50 for \$43, and the \$100 for \$86.

As an investment these certificates offer many attractive features—chief of which are the absolute security and the excellent interest return. For every \$21.50 lent to the Government now, \$25 will be returned at the end of three years.

There are two other features which are especially interesting to small investors. First, the certificates may be surrendered at any time, if the buyer should need his money; and second, each certificate is registered at Ottawa in the buyer's name and, if lost or stolen, is therefore valueless to anyone else.

But while they are excellent from an investment standpoint, the certificates should appeal strongly to Canadians because they offer to those who must serve at home a splendid opportunity for a most important patriotic service. The person who honestly saves to the extent of his ability and places his savings at the disposal of the Government by purchasing these certificates, may feel that he is having a direct share in feeding, equipping, and munitioning our Canadian soldiers, who are so nobly doing their part.

WESTERN CANADA WORTH LIVING IN.

Western Canada is not the land of the romancer, but "happily ending stories" frequently owe origin to the west. For example, here is what Albert V. Laidlaw, of North Dakota, at the Royal Alexandra Hotel told a newspaper representative the other day:—

"I am on my way as a home-visitor to my former home. I have ended my work for the season in harvesting grain. I have seen the last of it threshed, drawn, loaded and shipped for sale.

"I have worked early and late through the entire season with the idea of 'making good' on the season and assuring myself a holiday. I have been successful. Everything is snug at my farm buildings. There is nothing for the hired man to do but to feed the stock. I am away on a three-months' leave, and I am going back to my former home and tell the folks about Western Canada."

Canadian Pacific Railway officials assert that a superior class of settlers from the United States arrived in Western Canada last year. The settlers have made good, it was asserted. Many of the settlers are now home-visitors to their former homes.

Officials asserted that in addition to the pleasures to the home-visitors in taking a holiday and the revenue to railways in the west, the home-visitors are doing a great colonization work for Canada. The holidays of the home-visitors invariably lead to new settlers and the breaking of new soil, which means increased crops and additions prosperity to the west, passenger officials assert.

CITY OF MONTREAL REFUNDS \$10,000,000.

The City of Montreal is redeeming about \$10,000,000 of its long term bonds issued in London and paying for same by short term issues in New York. The city hopes to reduce in this way its obligations by \$1,365,000. The negotiations were carried through by the Bank of Montreal. The resolution dealing with the refunding operation read as follows:

"That the Bank of Montreal be requested and authorized to agree on behalf of the city to the following conditions proposed by Messrs. J. P. Morgan & Company, New York, for the purchase of civic issues in England, at prices not exceeding the following, namely: £600,000 4 per cent loans of 1948-50, at 80 per cent plus ¼ commission, £1,600,000 4½ per cent loans of 1951-2-3, at 87½ per cent plus ¼ commission, with accrued interest in both cases, or any portion of the above amounts that may be obtainable.

"The purchase price of securities to be paid by the issue of bonds by the city of Montreal, dated 1st November, 1916, and maturing on the 1st November, 1926, and bearing 5 per cent interest, payable semi-annually at the agency of the Bank of Montreal, New York.

"The bonds to be delivered to Messrs. Morgan & Company, from time to time, through the Bank of Montreal, in amounts sufficient to yield the cost of securities cancelled in the London Register at the office of the Bank of Montreal, London; the proceeds of the sale of bonds to be estimated on a basis of 98.07 per cent, less 2 per cent commission, and adding accrued interest.

"The bonds to be negotiated by Messrs. Morgan & Company, by private sale, and any excess in proceeds over the basis of 98.07 per cent shall be equally divided between the city of Montreal and Messrs. Morgan.

"Messrs. Morgan & Company to guarantee that the cost of sterling exchange for the transference of the purchase money to London shall not exceed \$4.76½ per pound sterling and any lower rate than the above shall be for their own profit and benefit.

"The whole operation to be opened for a period of three months from the 1st February, 1917.

"In view of the uncertainty of the political situation, both Messrs. Morgan & Company and the city of Montreal will have the right to cancel the present arrangement in face of adverse circumstances beyond their control."

SASKATCHEWAN.

The following is a list of bonds reported sold:
 School Districts.—Teddington, \$1,500. W. L. McKinnon and Company, Toronto; Orpington, \$1,400. W. L. McKinnon and Company, Toronto; Foxdale, \$1,200. Wood, Gundy and Company, Toronto; Harold, \$1,800. Goldman and Company, Toronto; Malden, \$1,200. Goldman and Company, Toronto; Holdbeck, \$1,800. W. L. McKinnon and Company, Toronto. Ward, \$150. Town of Duck Lake Sinking Funds; Mildred, \$1,400. C. H. Burgess and Company, Toronto; Bladworth, \$600. W. L. McKinnon and Company, Toronto; Buffalo Hump, \$1,500. W. L. McKinnon and Company, Toronto.

WATER POWERS OF MANITOBA, SASKATCHEWAN AND ALBERTA.

"Water Powers of Manitoba, Saskatchewan and Alberta," a well-bound and attractively illustrated volume just issued by the Commission of Conservation, forms a valuable contribution to the authentic literature respecting the natural resources of Western Canada. This report, by Leo G. Denis and J. B. Challies, comprises the results of special surveys by the Commission of Conservation and a compilation of records from other reliable sources. As a compendium of all available data on the subject, it is particularly valuable for reference purposes.

While the Prairie Provinces, as a whole, are not lavishly endowed with water-powers, the report demonstrates that the utility of their rivers for power development can be vastly enhanced through proper storage of flood waters. At present, in the absence of conservation dams, and of adequate natural regulation, the great volume of flow is lost during high water seasons. Methods of development to ensure the maximum utilization are now being carefully worked out on the Winnipeg, Bow and other large rivers. The more northerly regions possess numerous sites of great potential value for pulp, electro-chemical and other special industries.

The report just issued is the second in the series on water-powers in Canada to be published by the Commission of Conservation. The third volume, "Water Powers of British Columbia," which is now in press, will complete the Commission's general inventory of this item of the Dominion's natural wealth.

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FAILURE OF SINGLE TAX.

Commissioner Yorth, of Saskatoon, in a recent report to his council deals with the Single Tax system of assessment and taxation and its failure to work out successfully in the West. The statement reads in part as follows:-

The question of assessment and taxation has of late, in the West, been very much discussed and those who were in boom days conscious or unconscious supporters of the single tax are now beginning to realize that the basis of taxation should be broadened so that taxes are distributed in accordance with ability to pay.

Although the assessment in Saskatoon during the past three years has been reduced from \$56,679,426 to \$36,400,000, it is admitted by most that land values are still too high and create a burden which is becoming almost unbearable upon owners of vacant property.

The argument in favor of the single tax, that it compels the owner of land to improve same, has broken down, as the owners realize how impossible it is to improve property when there is no demand for such improvements.

The time is approaching when the redemption period upon property sold at the 1915 Tax Sale will expire and when purchasers and the city will be in possession of property for the amount of taxes in arrear. This situation will undoubtedly force down land values, and the city's assessment will then require to be still further adjusted.

During 1916 the city derived its revenue from the following sources:

Land assessed at its full actual value and buildings assessed at 25 per cent of their value; total assessment,	\$37,646,827,
with rate of 11.50 mills produced.....	\$432,938.51
School and Library taxes	259,472.64
Business and General License Fees, etc...	90,308.00

The above assessment is made up of approximately \$33,500,000 on land, and \$4,146,827 on improvements.

The disadvantages of the present system of taxation are:

- (1) That in times of prosperity there is a tendency to improve property greatly beyond the normal demand.
- (2) The improvements made during boom times create a larger civic expenditure by way of cleansing, fire, police protection, etc., which has to be borne by vacant and improved property alike, although the former does not create this expenditure.
- (3) During any prolonged depression it is impossible for owners of vacant property to pay the large amount of taxes based upon such a principle of assessment.
- (4) The poor man who is an owner of unimproved property has to pay taxes in practically the same ratio as the owner who is deriving a revenue from his property.
- (5) Approximately one-fifth of a population of a City pay the taxes and about four-fifths go free although all derive some benefit from civic government. A short while ago in one of the large Western cities it was estimated that twenty-two thousand paid the way for 114,200, leaving 92,000 without any share of responsibility.
- (6) A working man who happens to be a lot owner, shoulders the burden of four-fifths of the population.

While the above reasons and the situation which has arisen by the present system of taxation necessitate a change, it does not follow that the relief given to owners of vacant property should be borne by the owners of improved property. In fact, if it is at all possible to distribute taxation over a greater number, the present burden of taxation on improved property should be lessened.

In older developed communities different methods of assessment and taxation have been tried out, and unless the principle of "ability to pay" is fully recognized the method usually proves a failure. The principle of spreading the burden of taxation over the whole of the community, instead of all taxes being borne by one section, must also be recognized in order to establish any just or equitable method of taxation. The following is a short synopsis of the methods adopted in the United States and Great Britain to distribute taxation:

United States.

The general property tax is the chief source of revenue in most American cities, which is made up of a tax on real estate, land and buildings, varying from 40 to 60 per cent and on personal property. Personal property includes tangible and intangible assets, the former being made up

FAILURE OF SINGLE TAX (Continued).

of merchandise, automobiles, furniture, etc., and the latter includes stocks, bonds, mortgages, bank deposits, etc. For a considerable time all property was levied on alike, which created considerable hardship, and in some cases confiscation instead of taxation was the result. To remedy these evils a graded property tax has been adopted in many cities, i.e., a high rate on land, a lower rate on buildings, and a very low rate on personal property. Other forms of taxation in the States are:

- (a) The mortgage recording tax, which in New York State is half of one per cent of the face value of real estate mortgages.
- (b) The registry tax of three-quarters of one per cent upon the face value of bonds and stock.
- (c) The classified or graded property tax.

Great Britain and France.

Local taxes in Great Britain and France are based upon actual or assumed rental value which is levied on the tenant although often compounded and paid by the landlord.

Other taxes imposed by the Government are:

(a) The land tax, which is levied on houses, land, quarries, mines, annuities, etc., at a rate not exceeding one-twentieth of the annual value of the property.

(b) Inhabited House Duty which is levied upon all dwelling houses of an annual value of \$100 and upwards. This tax is levied upon and payable by the occupier. The rate varies from one cent to four cents on the dollar of the annual value.

The personal property tax in the United States has proved a failure, and it has been proposed upon several occasions to substitute the habitation tax of Great Britain and France.

In Saskatoon, if land and buildings were assessed at fifty per cent of their present value, the assessment for 1917 would be approximately:

Land	\$16,000,000
Property	9,000,000
	\$25,000,000

or \$11,250,000 less than the present assessment, which, with a total rate of 20 mills would mean a loss of revenue amounting to \$225,000. This loss would require to be raised by one or more of the above methods of taxation, or an increase in the rate.

It is inadvisable to make any alteration at the present time in the method of collecting arrears of taxes, as the present figures would tend to show that it is working out successfully:

	Taxes collected including arrears.	Tax Levy
1914	\$873,267	\$1,227,547
1915	967,265	986,418
1916	995,497	821,769

The whole question is one of considerable complexity and no decision should be arrived at until the whole matter has been thoroughly investigated; but there is no doubt that a more even distribution of taxation than at present in vogue will have to be adopted in the near future.

No investigation of the present system of local taxation, with the view to a redistribution of the burden, would be complete without investigating the distribution of Provincial taxation in the cities, towns and country.



J. DUCHASTEL,

President Dominion Good Roads Association, who will preside at the Annual Congress at Ottawa.

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SOME MUNICIPAL BOND SALES.

QUEBEC CITY SELLS BONDS.

The city of Quebec, through its fiscal agent, the Bank of Montreal, sold an issue of \$780,000 5 per cent bonds. The tenders were for alternative 5 and ten-year bonds and the long-term bid was accepted. The issue was sold to Wood, Gundy and Company, Toronto, and Coffin and Burr, Incorporated, Boston. Price, 99.09.

OTTAWA, ONT.

A civic loan of \$300,000 on notes at six months, at a rate of interest of 3.64 per cent, which is to be used for the purpose of retiring notes due in New York on February 1st., has been taken up by Wood, Gundy and Company, of Toronto.

HAMILTON, ONT.

A short-term loan of \$750,000 at 3.65, was taken up by Messrs. Wood, Gundy and Company, Toronto, to the city.

VANCOUVER, B.C.

An issue of \$1,700,000 5½ per cent bonds secured by tax arrears, was sold to Lumbermen's Trust Company, Portland. Price, 98.51. But this company asked for 20 days extension which was refused and the bonds were sold to Spitzer, Rorick and Co., Toledo. Price, 97.75.

SOUTH VANCOUVER, B.C.

An issue of \$450,000 6 per cent three-year treasury certificates have been sold to Messrs. Spitzer, Rorick and Company, Toledo, Ohio.

HAMILTON, ONT.

The Dominion Securities Corporation have offered the city \$27,253 Hamilton bonds held in London at 86.96 and 85.25. The repurchase by means of sinking fund moneys has been approved, the estimated saving to the city being \$3,350.

VERDUN, QUE.

An issue of \$250,000 5½ per cent 10-year bonds was sold to Messrs. Hanson Brothers, Toronto.

STRATFORD, ONT.

An issue of \$72,000 5½ per cent sewer bonds due 1945, has been sold to Messrs R. C. Matthews and Company, Toronto.

KINGSTON, ONT.

An issue of \$60,000 5 per cent 20-year bonds was sold to the Imperial Bank. Price, \$58,278.

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The Certificates, which mature in three years, are issued in denominations of \$25.00, \$50.00 and \$100.00, and may be bought at any Bank or Money Order Post Office. The prices are \$21.50, \$43.00 and \$86.00 respectively,—that is to say for every \$21.50 lent to the Government now, \$25.00 will be returned at the end of three years. The discount of \$3.50 constitutes a most attractive interest return.

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W. T. WHITE,
Minister of Finance, OTTAWA.

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