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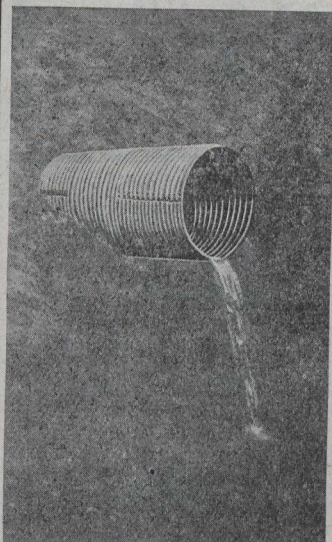
(A Review of Canadian Citizenship)

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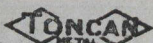
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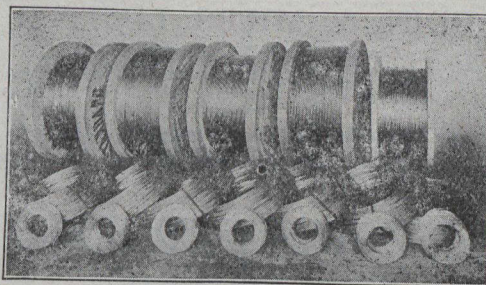


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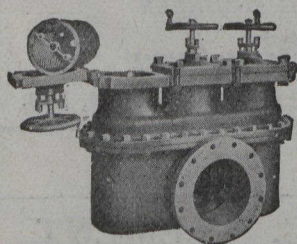
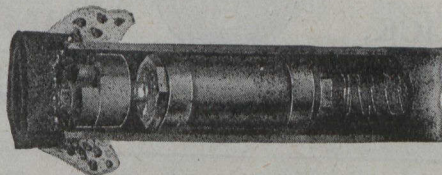
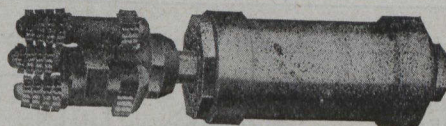
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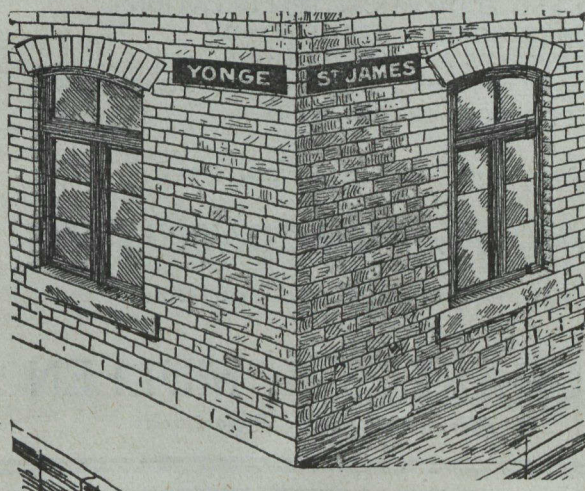
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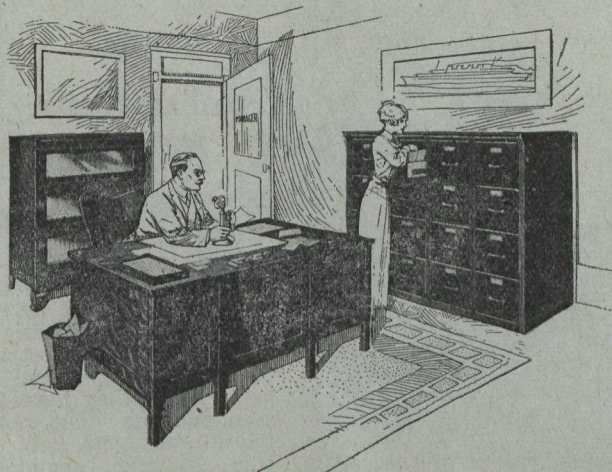
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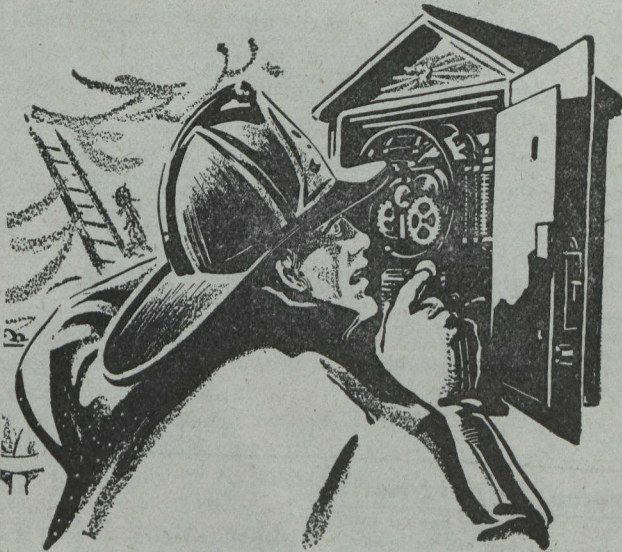
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“Commission of Conservation’s Questionnaire.”

The Commission of Conservation has sent out to a large number of the mayors a long series of questions regarding the standing of their respective municipalities. There are thirty main questions, covering valuation statistics, industrial conditions, streets and buildings, housing conditions, vacant lots, etc., and as the questions are sub-divided, requiring in all 112 answers, the Commission has asked no small task of civic officials, particularly as many of the questions entail much study and diving into figures. Now the question has been put to us quite plainly as to whether or no the councils were justified into going to so much trouble — whether any really useful object would be served, or if the data, no doubt much of it valuable in itself, was being got together to satisfy the whims of the members of the Commission of Conservation, whose real work and standing would seem to be an enigma to many of our local authorities. Frankly speaking, even with the explanatory letter asking for the information before us, we cannot enlighten enquirers.

We fully recognize that the securing of genuine comparative statements would be of immense value in helping to solve the economic problems of our municipalities, but under the present complex systems of municipal accounting and financing in Canada—no two provinces having the same—which makes it well-nigh impossible for the stranger,

however well versed he might be in civic accounting, to read the financial statement of any given municipality for comparative purposes, we do not see that that part of the Commission’s questionnaire under the heading, for instance, of valuation statistics can be of much use. In fact, we believe that the information for comparative purposes would be misleading. We remember some years ago the late Mr. Robb, then city treasurer of Montreal, preparing a comparative statement of the principal municipalities of this country which was necessarily so full of explanatory notes that the real value of the work was lost in the bewildered mind of the reader.

The Union of Canadian Municipalities for fourteen years has been trying to solve the problem of securing reliable statements through uniform municipal accounting and statistics and though it has done good work it has not yet succeeded in its great task, and the consumation will not be brought about until every province falls into line, so that it is not probable that the Commission of Conservation will be able to solve the problem by just getting the already hardworked officials of our municipalities to answer 112 questions, which can only be based on data prepared on the present complicated systems,

The High Cost of Living

The recent Order-in-Council to control the prices of food stuffs is particularly important to municipal councils because of the power given to them to prevent any excessive profits being made within the limits of their jurisdiction. Practically any citizen can ask his local council to force any suspected local dealer to render a written return of the profits he is making on the necessaries of life. If the returns show that excessive profits have been made such a report is made to the Minister of Labor who has power to prosecute through the provincial authorities. The Minister, of course, can take direct action as instanced in the case of the bread dealer of London, Ont., who had been blacklisted by the Bakers' Association of Ontario, because of his refusal to sell bread at a price fixed by the association. On the facts being brought to the attention of Mr. Crothers that gentleman immediately warned the association with the result that the dealer was

informed that he could have his bread on his own terms—to sell at his own price.

How the Order-in-Council will work out remains to be seen. Much depends on the good understanding of the Councils and the Department of Labor. Together they should inside six months clear the country of every one of the parasitical food combines, and even where individuals—whether they be growers or dealers—or even co-operative associations, are caught holding back foodstuffs for higher prices prompt measures should be taken to bring them to justice. As action must be taken through the Provincial Attorney-Generals it is hoped and expected that these officials will not delay matters should the time come for them to act. The machinery to break artificial prices in the necessaries of life is now in the hands of the citizens. It is for them to use it.

A synopsis of the Order-in-Council is published on the opposite page.

The German Outrages

The Federal Government recently published an appendix to the report of Lord Bryce's commission on the German Outrages, the whole of which is given to the evidence upon which the report itself is based. The reading of the report, brings to mind the terrible cruelties of the first inhabitants of this continent to their prisoners, but with this difference, that whereas the Indians confined their tortures to the male sex the Germans seemed to delight in practicing on women and children. As a matter of comparison one might say that the fiendish cruelties of the uncultured savage, and even the revolting outrages of the "unspeakable" Turk at the time of the Armenian massacres, were mild to the bestial devilry of the Huns in their treatment of the defenceless women and children of Belgium and that part of France now in their hands. As though the satisfying of their lust at the expense of the women and young girls was not enough they must needs make a practice of cutting off the breasts of their victims, and proud of their deeds they seem to have kept the breasts as souvenirs of their handiwork, as evidenced in one brute pulling out of his haversack, so that four young Belgium girls might give upon it, a full breast of one of his earlier victims. The bayoneting of babies was considered a little change from the monotony of cutting off the hands and legs of young boys and girls. The report gives an instance where a baby of two years getting into the way of a squad of German soldiers was, according to the evidence of two responsible witnesses, murdered in the following manner: "The soldiers were walking in twos. The first line of two passed the child; one of the second line, the man on the left, stepped aside and drove his bayonet with both hands into the child's stomach, lifting the child into the air on his bayonet, he and his comrades still singing. I could see the man for 200 yards still carrying the child on his bayonet. Then the soldiers were hidden by a curve in the street.

The child screamed when the soldier struck it with his bayonet, but not afterwards."

It seems incredible that such work could be possible in Christian Europe, and by a people of whom too many had looked up to as representing the last word in civilized progress, but the Bryce commission was careful only to allow evidence that could be verified and proved, and consequently we must take it that we were reading horrible facts which had been published so that the world might know what kind of enemies the Allies were fighting against, and the futility of any peace short of the destruction of the Hun spirit.

The index for the year 1916 will be issued with the January number.

AMERICAN ROAD BUILDERS' ASSOCIATION.

The annual meeting of the American Road Builders' Associations was held on Friday, November 3, at the Automobile Club of America, New York, N.Y., and was preceded by a meeting of the Board of Directors. The meeting was called to order by Col. E. A. Stevens, State Commissioner of Public Roads of New Jersey, president of the Association.

Reports read by the Secretary, E. L. Powers, showed the organization to be in flourishing condition. The report of the Executive Committee outlined plans for the annual convention of the association, which will be held in Boston, Mass., during the week beginning February 5, 1917. The Eighth National Good Roads Show will be held in conjunction with the convention and, according to the committee's report, promises to be the most successful affair of its kind ever undertaken by the Association.

It is estimated that there are about three hundred and fifty cities in the United States that are under the control of commissions, while about twenty have adopted the system of control by city manager.

High Cost of Living

The Government has passed an Order-in-Council embodying the recommendations made by the cabinet committee which investigated the advancing cost of food-stuffs and other commodities in Canada. Wide powers are given to municipalities in relation to the control of factors which may have anything to do with advance in prices.

The Order-in-Council covers a wide range. First, it states that "No person shall conspire, combine, agree or arrange with any other person:—

(a) To limit the facilities for transporting, producing, manufacturing, supplying, storing or dealing in any necessary of life; or (b) to restrain or injure trade or commerce in relation to any necessary of life; or (c) to prevent, limit or lessen the manufacture or production of any necessary of life, or to enhance the price thereof; or (d) to prevent or lessen competition in the production, manufacture, purchase, barter, sale, transportation, insurance or supply of any necessary of life.

further, it is ordered that,

(1) No person shall accumulate or shall withhold from sale any necessary of life beyond an amount thereof reasonably required for the use or consumption of his household or for the ordinary purposes of his business;

(2) Every person who shall at any time hold any necessary of life beyond an amount thereof reasonably required as aforesaid, and every person who shall hold for the purpose of sale, whether as manufacturer, wholesaler, jobber, retailer or otherwise, any stock-in-trade of any necessary of life, shall offer for sale the said excess amount or the said stock-in-trade, as the case may be, at prices not higher than are reasonable and just.

Provided, however, that this section shall not apply or extend to any accumulating or withholding by any farmer, gardener, or other person, of the products of any farm, garden, or other land cultivated by him, nor shall any manufacturer, wholesaler or jobber, because of anything herein contained, be under obligation to sell to other than such classes of persons as are accustomed to purchase from manufacturers, wholesalers or jobbers, respectively, nor shall any person be under obligation to sell otherwise than in accordance with the ordinary course of business."

Provision is made for the collecting of information as to the stocks of any commodities held by individuals or concerns. Under notice in writing by the Minister of Labor, such individual or concern is required to render a written return showing in detail:

(a) The species and amount of any necessary of life held by such person at any indicated time or times, including any time preceding the making of these regulations, where and for whom said necessary of life is held, and if held for another, upon what terms; (b) the time when any or all of such necessary of life was prepared, manufactured, produced, acquired, or taken into possession; (c) the cost of such necessary of life, including all charges and expenses of an overhead or other nature, affecting such cost; (d) the price at which such necessary of life, if already sold, has been sold, or if unsold, is held for sale; (e) such other information concerning any necessary of life as the Minister may require, including a full disclosure of all existing contracts or agreements which such person, or his principal or agent, may have at any time entered into, with any other person, touching or concerning the sale or resale prices of any necessary of life, or the period of time during which any necessary of life should be held as bailee or otherwise, before sale or resale, or limiting the quantity of any necessary of life which should be sold to any one buyer or combination of buyers or within any limited district.

THE POWER OF MUNICIPALITIES.

Whenever the Council of any municipality shall declare by way of resolution that in its opinion excessive prices are being demanded within the limits of such municipality for any necessary of life, the Council may, by notice in writing require dealers within the municipality to

render a written return of, (a) the amount of such necessary of life held by such person for sale or disposition within such municipality at any indicated time or times including any time preceding the making of these regulations; (b) the time when any or all of such necessary of life was acquired, produced, or brought within or into such municipality; (c) the cost of such necessary of life, including all charges of an overhead or other nature affecting such cost (d) the price at which such necessary of life is held for sale or at which any sales of part of the same or of a similar necessary of life have been made by such person within such municipality at any indicated time or times, including any time preceding the making of these regulations.

Absolute power is granted to the Council or the Minister of Labor to thoroughly investigate conditions. Where wrong returns are made power is given to examine the books and stock of the concern or individual in question. After thorough investigation, if it is found that an offence against these regulations has been committed action may be taken through the Attorney-General of the province in which the offence is committed.

"Any person who contravenes or fails to observe any of the provisions of these regulations shall be guilty of an indictable offence and liable upon indictment or upon summary conviction under Part XV of the Criminal Code to a penalty not exceeding five thousand dollars, or to imprisonment for any term not exceeding two years, or to both fine and imprisonment as specified; and any director or officer of any company or corporation who assents to or acquiesces in the contravention or non-observance by such Company or corporation of any of the provisions of these regulations shall be guilty personally and cumulatively with his Company or corporation and with his co-directors or associate officers."

THE EVOLUTION TOWARDS A LASTING CANADIAN PROSPERITY.

It is gratifying to take note of the continuing advocacies of Dr. J. M. Harper, of Quebec, in favor of a post-war advancement towards a fuller prosperity for Canada. His magazine and newspaper articles are in line with our own words of advice as to how each municipality in Canada, great or small, can best assume its share in bringing our Dominion into its own, even though the end of the war is not yet definitely in sight. The nursing of an evolution in the way it should go is the statesman's highest prerogative in any and every country that is righteously jealous of its nationhood. And it is the duty of every true Canadian citizen to encourage the enterprises, economic or ethical, that are likely to bring Canada into its nationhood. Dr. Harper has lately been dealing with the moralities that tend to the maturing of a wholesome nationhood. He would have our churches range themselves in religious matters as we would have our municipalities range themselves in commercial matters, to bring about a co-ordination of all the influences for advancement we Canadians have in our gift to mature a united commonwealth of our own within the Empire. His latest article on Church Union, and the good that may come of it, even if it be only a partial union for the time being, brings us in presence of the assimilation of principles and purposes that is ours to encourage in our "daily walk and convention" as Canadians having the welfare of Canada at heart in our enterprises, commercial and moral. The democratic spirit in church or state, working for our Canadian nationhood, as he further maintains, bear to be loyal to itself and its first principles, if it would escape from fostering anarchy, directly or indirectly, in the bud or in the storm tossed leaf."

And so is it with the democracy of rule within our municipalities working for their own parochial advancement. There must ever be held in view the welfare of the whole country and its progressiveness as a guiding line in our local exploitations.

Convention of Union of British Columbia Municipalities

The Twelfth Annual Convention of British Columbia Municipalities was held in the Court House, Vernon, B. C. on the 11th, 12th and 13th days of October, 1916.

The President, Mayor Stewart, of Victoria, occupied the Chair.

Mayor Stewart called the meeting to order and appointed a Credential Committee as follows:—

Mayor Gray, New Westminster.

Reeve McGregor, Saanich.

City Clerk Rosoman, Enderby.

Moved by Reeve Bridgman, seconded by Reeve McGregor that:—This Union of British Columbia Municipalities at their Twelfth Annual Convention telegraph His Royal Highness the Duke of Connaught their sincere appreciation of his valuable services as Governor-General and to tender him our heartiest good wishes for his future welfare—also through him to assure his successor the Duke of Devonshire the unwavering devotion and allegiance of this Province of our King and Country and that we are in perfect harmony with our gallant Allies to assist in every possible way to prosecute this great war to such conclusion that liberty and the common right to live shall be established to the everlasting benefit of humanity. Carried.

Moved by Reeve Fraser, seconded by Reeve Sullivan "This Convention Representative of every Municipality of British Columbia hears with pride of the record of the B. C. boys who are doing their bit for freedom and the Empire. We earnestly wish them God speed and a successful issue of the war. We ask that you forward this message to the contingents overseas. Carried.

Moved by Reeve Fraser, Burnaby, seconded by Mayor Gray that Councillor Bevan of Burnaby be allowed full privileges of a delegate to this Convention. Carried.

Moved by Reeve Fraser, seconded by Reeve Sullivan that the Alderman John Dillworth of Victoria be allowed the full privileges of a delegate to this Convention. Carried.

Resolved that the Minutes of the last Annual Meeting be taken as read and adopted. Carried.

Resolution Committee.

Reeve Bridgman, North Vancouver.

Mayor Smith, Vernon.

Reeve Fraser, Burnaby.

Mayor Jones, Kelowna.

R. W. Hannington, Solicitor, Victoria.

Reeve Conklin, Penticton.

Ald. J. J. Johnston, New Westminster.

Communications were read from the Union of Canadian Municipalities, Premier Bowser, Minister of Lands, City of Victoria, Provincial Secretary, Vernon City Club, Ranchers Club, Mr. Brodie.

Addresses of Welcome.

Mayor Stewart then called upon Mayor Smith of Vernon, who gave an Address of Welcome as follows: ..

It is my privilege to welcome you to this city as one of the most important and representative bodies of this Province. It is now some nine years since the last Annual Convention was held here, and if there are any of you here today who were at that Convention, I trust you may realize that the Okanagan has, in common with other parts of British Columbia made great progress since that time.

Only six years ago the total shipments out of this valley were less than 400 cars. Last year the total shipments amounted to some three thousand seven hundred cars with a commercial value of about a million and a quarter dollars, and we anticipate that in 1920 the volume of business will reach the four million dollar mark. This in itself is something to be proud of, and as we citizens of Vernon feel that the Okanagan has a bright and prosperous future to look forward to and I sincerely hope that those of you who have not visited the valley before, will take this opportunity of seeing what the possibilities are in this section of the Province.

While we are optimistic as to local conditions our attention must be drawn to a condition of affairs which will require considerable thought and study and in some cases immediate action, I refer to the possible condition of affairs at the termination of the present war.

For over twenty-six months a colossal and far-reaching war has convulsed the activities and disturbed the avocations of the whole world, has destroyed a great amount of wealth, killed and disabled millions of the world's best workers, and taken millions from productive work to provide munitions for the destruction of life and property, and involved the warring nations in expenditures and debts which pass the powers of man to comprehend, the burden of which must remain for long years and cripple and restrict the progress of mankind.

Though no one can foresee the end of the war, yet the end must be drawing nearer and peace must eventually come. Until that time comes production will be largely abnormal, and every possible energy must be directed to the great purpose of preparing soldiers, and providing munitions and supplies for its maintenance.

But the date draws continually nearer when this exceptional activity will cease, and Canada will move back again towards normal conditions. This transition period will, I believe, prove more grave and critical than that which marked the plunge from peace to war in 1914.

At the close of the war fully ten million men will lay down arms and flock back to the fields and factories, while millions more will lay down the tools now being used in making war munitions and again take up the tools of peaceful pursuits, and still other millions, now engaged in the vast subsidiary services of the war, will be thrown out of employment and have to look for work in other lines.

The change is obvious on a moment's reflection; but it needs the deepest and most serious thought to adequately sense the tremendous meaning of that change, and we must lose no time in getting down to business to grapple with this problem.

I wish to take this opportunity of congratulating those members of the executive who worked so hard to protect the interests of Municipalities in connection with the Western Canada Telephone Company's Bill, and were successful in having certain amendments made which will protect all municipalities affected by the bill.

In the course of the next few days, three of the Battalions now stationed on Mission Hill will be leaving for overseas, and I hope you will all take pleasure in making it your duty to visit the Camp as often as possible during the intervals of the Convention as I know that many of the boys are looking forward to your visits to them.

On behalf of the Council and Citizens generally, I wish to express to you the great pleasure it gives us to have you with us today, and I sincerely trust that the deliberations of this convention will prove of great value and interest, and I hope that you all will carry away many pleasant recollections of your visit to Vernon.

Reeve Giles of Coldstream Municipality then gave an Address of Welcome as follows:

Permit me on behalf of the sister District, Municipality of Coldstream, to join Mayor Smith in extending to you a very cordial welcome to this, the Commercial and Financial, centre of the Okanagan Valley.

With the demands of many other Cities in the Interior to be considered, it is seldom that Vernon can expect to be chosen as the meeting place for the annual Convention of the Union of British Columbia Municipalities. We trust, however, your visit will be an enjoyable one, and that when your labours are concluded you will carry away pleasant memories which will prove an inducement to select Vernon again before many years are passed.

With so many representative men gathered from all parts of this great Province of British Columbia present, one cannot but be deeply impressed with the importance of the occasion, or fail to recognize how beneficial, not only in the realm of municipal administration, but also in creating and fostering a sense of the responsibilities of true citizenship; the deliberations of such a body must be. Great good can and will be doubtless accomplished; but if in all diffidence, Mr. President, I might be permitted to offer a suggestion at this time, it would be that we do not attempt too much in the brief time at our disposal, but that our efforts should be concentrated in an endeavor to bring about a few needed reforms.

Convention of B. C. Municipalities.—(Continued).

I trust that as many of you as can spare the time will avail yourselves of the opportunity of seeing something of the Coldstream Municipality before you return to your homes. It will entail some risk, but it is only the danger of being not as fully satisfied, as you may perhaps have been, with your present choice of abode. Should any of you succumb to the charms of the District and decide to stay, I can assure you of a very hearty welcome in a neighborhood where an outdoor life can be enjoyed the whole year round.

Reeve Bridgman of North Vancouver responded:

On behalf of this Convention, it is a very great pleasure to me to respond to these addresses of welcome which we have heard with the greatest of interest, and I think that every member present will agree with me that the action of the Union in naming Vernon as the 1916 place of meeting meets with the approval of all. To attend this Convention probably entails a certain amount of valuable time away from business, but I am convinced that it is in the best interests of the Union to arrange for meetings in the Upper Country one year and at the Coast another. By so doing we see all the different parts of the Province and meet the different municipal representatives thereby holding the Union together.

The question that has been raised by Reeve Giles of not bringing forward too much before the Union that has to go to the Government, I think you will hear from our President that the Union's intention is to deal with only the more important issues.

Without keeping you any longer, I would just like to say that I for one and I think you will all agree that we shall be very pleased to take advantage of the visit to the Coldstream and take a motor drive through the orchards.

It is now twenty years since I was last in Vernon, in 1896, and certainly the growth has been wonderful, the climate is the most noted throughout this Province. I assure Mayor Smith and Reeve Giles that we are only too pleased to be with them, and I trust that the Convention will be both successful and pleasant to all the representatives from the different parts of British Columbia.

Mayor Stewart asked that before the Credential Committee reports that all delegates hand in their credentials.

MOVED by Mayor McBeath, seconded by Councillor Fletcher of Point Grey that this Convention invite a deputation representing various churches to address this Convention for half an hour commencing at 9.30 a.m. tomorrow re the exemption from taxation other than local improvement taxes on the actual ground upon which churches are built.—Carried.

PRESIDENTIAL ADDRESS.

Mayor Stewart of Victoria, as President, then presented an address as follows:

It affords me great pleasure to extend to you a most cordial welcome, to this, our Twelfth Annual Convention. It is customary on such occasions as this, for the President to render an account of his stewardship covering his term of office, therefore I take this opportunity of laying before you a brief synopsis of my endeavors on behalf of the Union during the past twelve months.

During the past two years we have gone through strenuous times, I refer to conditions brought about by the great European conflict—a struggle without a parallel in the history of mankind—but present indications are that we shall soon be on the highway to a satisfactory conclusion of this war in which our Province, our Country and our Empire are so vitally interested. As a Nation and an Empire we have shown the world that, while we may have been slow in starting, we will not cease our efforts until we have freed small nations from the heel of the oppressor, and thus maintain those high ideals which the British Empire has always represented, has always fought for, and for which many of our best men and women have given up their lives and all they held most dear.

Our Province is now on the up grade. Trade conditions are better than they have been for a long while, and this is a matter for congratulation; what is true of the Province is true of the Dominion as a whole. Bank clearings have largely increased during the last four months, and unemployment has much diminished.

Local improvement work is now almost at a standstill. The people now see the folly of extravagance in this direc-

tion. It has taken considerable time for people generally, to realize that following boom times, there always follows a period of reaction, during which they are compelled to practice the most rigid economy in order to keep their heads above water, and I do not think that the people of the Province as a whole, are ever likely in the future to under estimate the value of thrift either in the expenditure of public or of private money.

It is a matter of regret to me that every Municipality in the Province of British Columbia is not yet in membership with this Union. Possibly some effort might be made to persuade these Municipalities who are not yet members, to become members. I feel convinced that, if those Municipalities who are not yet members of this Union only knew the good that such a body as ours is capable of accomplishing along the lines of more satisfactory Civic Government, they would not hesitate to join and add their representations to ours, so that we could go to the Government armed with an even more influential vote than we have at present. There has never been a time when the old adage "UNITY IS STRENGTH" was more true than it is today.

Your solicitor has prepared for you a detailed account of all the matters which were referred by last year's convention to the Executive, for presentation to the Provincial Government at its last Session. It will therefore not be necessary for me to make any extended reference thereto.

The Executive of the Union met in Victoria on March 8th, 1916, to decide upon the best manner in which to present the Union's case to the Government. On the following day we took up with the Government all the matters passed upon and approved by the Convention at Chilliwack. Subsequently your solicitor and myself met the Municipal Committee of the Provincial Government almost every day for six weeks. Reeve Bridgman of the District of North Vancouver was also in attendance at a number of meetings, and I cannot speak too highly of the valuable assistance he rendered us. Occasionally we also had other members of the Executive in attendance when they happened to be in Victoria. We had many strenuous sessions, and in some instances we failed to achieve our object, but, on the whole, we believe we can claim to have a large measure of success. This is borne out by the fact that we were instrumental in having a much larger number of changes wrought in the Municipal and Local Improvements Act this year than has been the case for many years previously. With reference to the changes that have been made, while they may not have been all that we could have desired, I have no hesitation in saying that, on the whole, they are changes which will make for much better Civic Government.

Here, I desire to place on record my deep appreciation of the unflinching courtesy of Mr. Schofield, the Chairman of the Municipal Committee, towards the representatives of the Union. He invariably kept us informed as to when any matters were coming before his Committee which were likely to be of interest to the Union. Your Solicitor, or I were such frequent visitors to the House during the last session of the Legislature, that we were inclined to think we were members, and were almost looked upon as such.

The business to come before us at this Convention is of considerable importance, and I am sure that, as heretofore, it will receive your earnest consideration. Permit me to say, that I trust each and every delegate will have no hesitation in expressing their opinion on any matter that may come before this Convention. This is the place in which to give expression to your views on any matters affecting the present and future welfare of Municipal Government in this great Province. If there is any point about which you are not sure, do not be afraid to rise and ask for an explanation, which I am sure will be gladly given, as we do not wish any of the delegates to leave the Convention under a misapprehension about any matter whatever.

We are here for the purpose of consulting one another on matters pertaining to the well being of the various municipalities throughout the Province, and of formulating suggestions to be forwarded to the Provincial Government, upon which legislation can be based for the better Government of our Municipalities.

The present Session of this Union is perhaps as important as any Session we have had. The election of a new parliament, the advent of power of a new administration,

Convention of B. C. Municipalities.—(Continued).

makes it necessary in my judgment that this Convention should deal with the larger matters affecting us rather than ask for a multitude of small or less important things. The new government will give us power and influence in their Councils on Municipal affairs, in the exact ratio that they find our recommendations to be for the general benefit of all the Municipalities.

WESTERN CANADA TELEPHONE BILL.

Most of you will recollect that last Spring, while the Federal House was in Session, it was brought to our attention that an attempt was being made by the Western Canada Telephone Company to pilot through the Dominion Parliament an Act, which while very innocent looking on the face of it, sought Dominion wide powers which would have given them such a monopoly, that they would practically have been able to do as they pleased in the matter of tariffs, service, etc. We put up a most strenuous opposition to this Bill and in so doing we had the whole-hearted co-operation and support of Mr. W. D. Lighthall, K.C., who is the very able Secretary of the Union of Canadian Municipalities. Your solicitor worked on this matter in a manner which is deserving of our highest praise and deepest gratitude. In fact I believe that it was largely owing to the information gathered by him re Telephone matters in this Province (and the compact way in which he put that information together) that Mr. Lighthall was enabled to make such a convincing argument in our favour. So strong was the opposition put up by Mr. Lighthall on behalf of the Union of Canadian Municipalities, and on our own behalf, that the promoters of the Bill were forced to withdraw it, and to substitute therefor a much less drastic measure. The work done in this matter by Mr. Lighthall coupled with the work of our own solicitor, has forever justified the existence of the Union of Canadian Municipalities and our own Union. This is one instance in which the value of such organizations as these has been clearly and finally demonstrated.

In opposing the Western Canada Telephone Company's Bill, we insisted that a clause should be placed therein, to the effect that the tariffs, etc., should come before the Board of Railway Commissioners of Canada for approval and in this we are successful.

On behalf of the Union of British Columbia Municipalities I appeared before the Board of Railway Commissioners at its meeting in Victoria recently, and requested that before any decision was made as to the rates and tariffs to be adopted by the Company, this Union should be given an opportunity to be heard, and also that the Telephone Company should be instructed to forward to the Union, a copy of the rates and tolls proposed to be put in operation by the Company, at the same time as the Company submits the said rates and tolls to the Board of Railway Commissioners, and I am pleased to be able to state that the Board has granted both requests.

I would recommend for your consideration that we suggest to the Provincial Government, that the Solicitor of the Union of British Columbia Municipalities, and the Municipal Inspector be appointed a Commission for the purpose of drafting a new Municipal Act. In making this recommendation, I feel that it is not necessary for me to enlarge in any way upon the qualifications of either of these gentlemen, both of whom are so well known for their sound common sense on all matters pertaining to Municipal Law.

I would also recommend that in view of the very strenuous year of work on our behalf, that has been put in by our solicitor during the past twelve months, and especially while the Provincial Parliament was in session, and in view of the small amount he receives from the Union by way of remuneration, that he should be allowed an amount sufficient to cover his expenses to this Convention. The work that he has performed during the year can only be properly appreciated by those who attended the House when in Session. I trust that this recommendation will meet with your favourable consideration and hearty approval.

In conclusion, gentlemen, I may say that this has been the most strenuous year of my life. I have endeavored to work at all times to the best interests and for the advancement of the Union, and I can assure you that I have highly appreciated the honour of having been your President. As to whether or not I have succeeded in justifying

your confidence in me, that is a matter of which you are the best judges.

Resolved that the Report of Mayor Stewart be submitted to the Resolution Committee to bring forward any questions arising of the report.

There were seventy-one delegates present, all of whom were entitled to attend.

Moved by Reeve Bridgman of North Vancouver, seconded by Councillor McDonald that the Report of the Credential Committee be received and adopted.—Carried.

The Hon. Secretary Treasurer, Mr. H. Bose, presented the following statement:

Balance, 1915.....	\$ 116.30
Receipts, 1916.....	1,260.00
Total	\$1,376.30
Expenditures,	1,114.40

Balance, 1916. \$ 261.90

and also the following report:

"Since the last Annual Convention, the Executive met in Victoria on the 8th and 9th of March, there being present Mayor Stewart, Mayor Hanes, Mayor Jones, Mayor Gray, and Reeves Bridgman, Sullivan and McGregor, Secretary-Treasurer Bose and Solicitor McDiarmid.

The Executive dealt with all matters adopted at the Chilliwack Convention and also the matter of the Western Canada Telephone Bill. On the 9th March the Executive had a meeting with the Attorney General and Mr. Baird, Municipal Inspector.

On 31st May the Executive met in Vancouver. Present, President Mayor Stewart, Mayors Gray, Barber, McBeath, Reeves Fraser, Sullivan, McGregor, Bridgman, Councillor McDonald, Municipal Clerk Moore, Mr. McDiarmid and Sec.-Treas. Bose. The principal matter being dealt with being the Western Canada Telephone Act. Resolutions were passed authorizing the Secretary to gather data re. Telephone matter from all the Municipalities.

On the 29th Sept., 1916, the Executive met in the Board Room of the B. C. Telephone Company and met the Officers of the Company and discussed telephone matters with them. The program for the Vernon Convention was also arranged. There being present President Mayor Stewart, Reeve Bridgman, McGregor and Sullivan, Mayor Hanes, Councillor McDonald, Solicitor McDiarmid, Municipal Clerk Moore and Sec.-Treas. Bose.

H. BOSE, Secretary-Treasurer.

Moved by Mayor Stewart that the Report be referred to the Auditing Committee.

Moved that Municipal Clerk Dickinson, of North Cowichan and Clerk A. G. Moore, of Burnaby, be appointed Auditors.—Carried.

Report of Solicitor.

Mr. F. A. McDiarmid, as Solicitor for the Union of British Columbia Municipalities, presented the following report:

The jurisdiction of any municipality is solely a delegated jurisdiction. All authority over municipal matters is vested in the Legislature. What it gives, it gives. What it pleases to withhold is withheld.

If you find in the Act power, authority, jurisdiction, vested in a municipality to do or to abstain, or to regulate, or license or prohibit, then the Municipality has that right, otherwise not—and this whether or not some Municipality of any other Province has it or not.

Municipalities as we know them, were unknown at the Common Law, the law governing them is purely statutory. There is no body of unwritten law, customs or tradition having the force of law, which can be relied upon to guide the conduct of any municipality.

I take it that it is of the first importance that the body of gentlemen who are called together to be the law makers of the country, should so frame these laws as to be explicit and self-explanatory. It seems to me that great hardship and expense and heavy law costs to our municipalities could have in the past, and may in the future, be avoided, by a consolidation and re-drafting of the numerous Acts which now form the code of laws governing the Municipalities.

We have so many Acts containing the law of this Province, as affects municipalities, that it is difficult for any solicitor, and almost impossible for any clerk, not a solicitor, to make absolutely certain either of the jurisdiction of the Municipality or of the procedure to make any jurisdiction effective. When the Solicitor has done his

Convention of B. C. Municipalities.—(Continued).

best to guess at the meaning of certain of the sections of these Acts, some other Solicitor guesses differently and then the Courts, often at great expense, guess last, and because this last guess is final, it becomes the law. What I am attempting to point out is that all this uncertainty, all these costs, might be avoided by the simple expedient of using precise English in the Statutes and having a clear cut, definite idea of jurisdiction and a similar clear cut definition of procedure run through all the Statutes affecting Municipalities.

We are too much accustomed to think that the whole Statute law regulating municipalities is to be found in the Municipal Act and the Local Improvement Act. But some other Acts are very little less important. Let me show you how some of these other Acts affect municipalities and affect the construction to be given to the Municipal Act.

The Shop Regulations Act applies to certain shops, certain other shops are or can be regulated under the Municipal Act—Why not have these altogether in one Act?

The Milk Act is uncertain and indefinite in the one point which ought to have no uncertainty or indefiniteness. What is the limit, or the boundary of the jurisdiction of the Police Constable, the Sanitary Inspector of the Municipality, and the Provincial Health authorities respectively? They seem to overlap each other to such an extent that often the very thing aimed at preventing is not prevented because each seem to think that the other's jurisdiction might be invaded by any action. Part of the clauses designed to prevent the sale of impure milk are in the Milk Act, some in the Municipal Act, some in the Public Health Act, to the great confusion of the officials and the multiplication of law suits.

The law of highways has through various amendments of recent years, become involved in extraordinary confusion. The Highway Act, the highway clauses of the Land Registry Act and the various clauses of the Municipal Act dealing with highways, the clauses of the Local Improvement Act relating to the expropriation, of lands for highways, the registration of conveyances required, the publications, etc., are absolutely and utterly irreconcilable, and if no amendment is made then some day at enormous expense, some municipality will have to have the Courts find some highway through these Acts.

The Water Act, 1914, deals with Municipalities both as to water for lighting and for irrigation. If it stood alone it forms a fairly complete code, but the water and irrigation sections of the Municipal Act also purport to be complete in themselves and it is only by careful analysis, and the placing of the two Acts together that one can arrive at any definite conclusion as to the powers, jurisdiction and authority of the municipalities, and the amount of supervision and control to be expected on the part of the Government of the Province.

So much for contradictory Acts. There are other Acts which also work contradictions in practice but their effect is less widespread and perhaps less dangerous at the present time.

But there is one Act above all others, the source of annoyance to Solicitors for Municipalities, a source of joy and profit to Solicitors who have some knowledge of municipal law but no municipal connections. It is the Local Improvement Act. This Act, forced upon us in 1913 by a Commission of excellent lawyers with no very intimate municipal experience, was taken up bodily, word for word, from the Ontario Act. Now it may be, and probably is, a good Act for a settled Province, applicable only to Cities and towns there, and where these cities and towns are settled closely and have been for many many years. Where little or none of the lands affected are vacant, where few, if any, of the properties change hands during the lifetime of the debentures; where perhaps the people are close in touch with their municipal authorities, and where speculative local improvements are practically unknown. This Act is doubtless a reasonable working measure: but to take an Act from such a setting and place it here, in a new country, where speculation in real estate is rife, where either unbounded optimism, or blank depression, is the order of the day. Where our titles are not fixed. Where land is worth and can sell for one thousand dollars per front foot one year, and is sold for taxes two years after because no one thinks enough of the value

of land to pay the taxes. Where half the properties affected are usually vacant lands. To take such an Act and adopt it here, I say, seems to me to have been the height of folly from any practical standpoint. In its very nature, from its very structure, it is almost impossible for amendment without destroying those portions which are workable, and I think I am not only voicing my own opinion but that of the Municipal Inspector and of every Solicitor, and every Clerk, who has worked at or under this Act, that the whole Act, should be re-drafted and made suitable to the conditions of life peculiar, to British Columbia.

Then the principal Act itself. The Municipal Act needs re-drafting. The Commission of 1913 did not re-draft it, they amended it slightly in certain particulars. In the very nature of such an Act, however, it is always in a more or less liquid state. From the very inception of the Act in the Victoria Incorporation Act of 1860, no session of the Legislature has passed without some amendment being made to it, and this is necessarily true of any Act so closely identified with the daily life of the people. Times change, customs change, manners change, the daily habits of life of the people change from time to time, and the Municipal Act necessarily changes with them. For instance, up to five years ago liquor licenses in restaurants were available for the sale of liquor twenty-four hours per day. A study of the various amendments for the past five years shows the trend of public opinion from year to year until after next year there will be no need of any Liquor License Sections in the Act at all.

But while Amendments are from time to time necessary, the very amendment is often a source of weakness and not of strength. We amend those abuses lying at our door, those which come within the gambit of our own experience, and often the very amendment which eradicates one abuse, creates another.

Amendments sometimes, I had almost said often, are made without a due conception of their bearing on the rest of the Act, and a second and a third become absolutely essential thereby—and sooner or later comes a time when the original scheme of the Act is lost sight of, under the burden of the Amendments, and confusion results. Whatever may be the reason, and it may not all be due to even necessary amendment, I submit that the time has arrived when a re-drafting of the Act, a consolidation of the original with all the amendments should be made and for these and many other reasons:

(A).—The procedure of assessments of taxes, collection of taxes and sales of land for taxes is most curiously involved and perplexing. I venture to assert that acting for an owner I could upset at least fifty per cent. of the sales of land for taxes in the Province, simply because of the obscure wording of many of the sections when read with other sections. For instance, and it is not necessary to multiply instances, section 54, sub-section 165, purports to give the Council power to regulate the mode of assessing and the mode of collection, but section 205 and following sections do not allow any latitude whatever. Section 54, sub-section 166 would allow the same rate to be levied on improvements as on land, if it stood alone, but section 201, says it shall not be more than fifty per cent. Another instance of an amending section casting doubt on the operation of the original. And so on throughout the whole of this phase of the Act. The Collector takes a risk of damage actions far in excess of any salary he receives. It certainly is time this part of the Act was synchronized with the rest of the act.

(B).—The expropriation of lands and the injurious affection of lands, and the compensation of owners and arbitrations therefor, are not in the shape any municipal official, elected or appointed, would have them. By reason partly of the difference in the language of the various Acts, partly because of amendments designed to improve and improving one section thereby casting doubts on the construction of others, the English authorities are not available for guidance and we have very few of our own. The recent decision of the Court of Appeal in *Loutet vs. Vancouver* has led to doubts as to how far, if at all, the Land Clauses Consolidation Act is applicable. The Local Improvement Act may or may not be applicable to offset the advantage which is claimed by the Municipality as against the damages of the owner. All the way through these sections a solicitor is wandering through haze and

(Continued on page 620).

Canadian Citizenship

By J. S. WOODSWORTH.

"Romanus sum—I am a Roman Citizen", was the proud boast of the man who was fortunate enough to belong to the select group of those who claimed a share in the glories of the ancient Roman Empire. "I am a Canadian Citizen"—what does that statement mean to me? What does it mean to the world at large? Am I proud of the fact? Will my children prize the citizenship which I transmit to them?

In my own boyhood days the phrase was not used; the idea had not been fully developed. Some of my school mates were English—and they were not slow in asserting it. Others were Scotch—and they were proud of it. Still others were Irish—and they were prepared to back their country against the world. The rest of us felt ourselves somewhat at a disadvantage. We could not claim to be anything in particular. We had been born in Ontario. It was true that our grandfathers were English and we were proud of that. But when the English boys insisted that we were not "the real thing" we were confessedly somewhat at a loss for a reply, and could only demonstrate that we were as good as they were anyway.

But time have changed. The Canadian school-boy of today is apt to consider himself as "the real thing" and to look down somewhat condescendingly at the children of the immigrant-Canadian—especially those whom he calls "foreigners". This changed sentiment means that almost unconsciously a great change has been taking place in our Canadian life. A national consciousness is being developed; a new nation is coming into being.

At our banquets we all drink with enthusiasm the toast to "Canada". But who and what is Canada? After-dinner speakers usually begin by enumerating our great material resources—Canada occupies half a continent. Its "Dominion" extends "from sea to sea and from the river unto the ends of the earth". It has splendid harbors, great forests, fertile valleys, rushing rivers, island-dotted lakes, wide-spreading prairies and mighty mountains. Within its boundaries we can pass from the grape vineyards and peach orchards of the south through pleasant pastures and limitless grain fields to the vast pine forests and rich mineral deposits of the North. Yes, Canada possesses all these things; but this is not Canada.

We review the history of Canada. We think of the Indians who paddled up the rivers or roamed the plains; of the French explorers, the hardy *coureur-du-bois* who penetrated the trackless wilds; of the English settlers who hewed out for themselves homes in the forest; of the United Empire Loyalists, who trekked northward into unoccupied British territory in order to maintain their liberty and ideals; of the pioneers, who with splendid faith endured privation and hardship and opened up the great North-west. We think of the long procession of immigrants who have come during more recent years—peoples of many lands—all having their place in the worthy succession of nation builders. These later arrivals have not the rights of prior possession; they have not the rights of conquerors—they share with us the higher rights of nation-builders. We pay our tribute to all who have helped to lay the foundations of our national life.

But Canada does not stand alone in the world. All Canadian citizens are now British citizens. We gladly claim our place in the Empire. We do so, not merely because of our historic connections or because of any material advantage, but because British ideals are our ideals and we hope to contribute our part in the development and realization of these ideals.

The British ideal is that of liberty, of home-rule, of unity of spirit rather than that of uniformity of institutions. The Union-Jack itself is formed by the union of three flags. It represents the union of many peoples. At its best, the British Empire stands not for coercion but for toleration and justice. It seeks not to force all to conform to one type, but rather rejoices in the richness of life that finds expression in so many and in such diverse types. It incorporates into itself the best that the nations bring, and, in so doing, it becomes more Catholic—some universal—more equal to its ever-enlarging mission.

World organization must one day be effected. The British Empire—the Mother of Parliaments—may well be expected to take the lead in the establishment of "The Par-

liament of Man, the Federation of the World". If the accomplishment of this task involves the surrender of her predominating position—if it involves even the breaking up of the existing Imperial group of nations, she must not flinch. The Empire will not be lost. The British Empire will have conquered the world. True World Imperialism is Universal Brotherhood.

But Great Britain has not always lived up to her professed ideals. The existence of the United States is evidence of her faith at a critical period. The colonists who insisted on home-rule was more British than the stupid administrators who could not see the point of view of their brothers who had crossed the Atlantic. Now that the bitterness of conflict is past we can shake hands with American cousins and even thank them for helping to maintain the best British traditions. Perhaps, indeed, it may prove that absolute political separation was necessary in order that the New World might be free to develop its own distinctive institutions.

Here, then, on this North American continent two sister nations live side by side. They are bound together by a common language and common ideals, yet each is free to work out its own destinies in its own way. They react on one another, stimulate one another and co-operate with one another.

Into this New World are being poured streams of immigrants from every country in Europe. In America the European nations are being given a second chance. What the Old World has failed to do, the New World must attempt. Peoples diverse in origin, in language, in religion, in social customs, must somehow learn to live together in peace and good-will. From these diverse elements we must somehow build up a unified community life. On this American continent must be worked out a great experiment in democracy—an experiment which if successful, will go far towards solving the world problem.

It is at this critical period of the world's development, it is at this tragic point in world relationships, that Canada develops a national consciousness. Again we ask who or what, then, is Canada, and what is to be her part in the world's work?

Canada is greater than her history. She is more than her resources; she is a part of the far-flung British Empire. But "While daughter in her mother's house" she is "mistress in her own". She shares with the great American Republic the tasks of the New World but she will work out these tasks in her own way. Canada's destiny—as that of other nations—will be determined by her ideals which, sooner or later, will create her institutions and mould her character.

The emblems of Canada perhaps reveal something of the ideals of the early Canadian pioneers. Our fathers chose as the symbol of the new national life, not the lion, not the eagle, but the beaver. After an orgy of speculation and in the midst of the fierce passions of wartime, dare we mention the beaver—the symbol of patient industry? For the time, the lion's whelp or the bull-dog has taken the place the beaver in the popular imagination. But when the war is over and we settle down again to productive enterprises, the braver must again be given his rightful place. The triumphs of the future must consist not in overcoming other nations, but rather in overcoming the forces of nature. Rather let us put it—if we can possibly get away from military language—the progress of the future is dependent upon an understanding of and co-operation with the forces of nature in providing for the needs of the nations.

We have selected still another emblem—the maple leaf. In Canada, beauty must co-exist with industry. Man does not live by bread alone. To the Eastern Canadian, the maple recalls the sugar-bush and the tang of spring winds, the grateful shade in the heat of summer days, the rich coloring of the Autumn woods, the clear moon-light winter nights when, through the lofty arches of nature's own cathedral, we looked up to the stars. On our windswept Western plains we must not fail to cultivate the maple tree, with the art and poetry and music, with the hospitality and aspirations, which it symbolizes.

Canada is a child of the future. We do not despise the

Uniform System of Accounting

J. N. BAYNE.

Probably the real benefit of a Provincial Department of Municipal Affairs is shown in the latter part of the report of Deputy Minister Bayne, of Saskatchewan, which deals with annual financial statements and uniform records of accounting. In this Saskatchewan has been signally successful thanks largely to the efficiency of the official of the department itself. Mr. Bayne in referring to an uniform system of accounting has this to say:

"The financial year for each municipality consists of the twelve months comprising the calendar year. Annually at the close of October an interim financial statement is issued for the information of the electors. This gives to the ratepayers in each municipal institution, in concise form, a statement of receipts and expenditures during the first ten months of the municipal year. In a manner it is the giving of an account of his stewardship

CANADIAN CITIZENSHIP (Continued).

past; we do not under-estimate the achievements of the past, but we live in the future. We do not forget that we are children of our fathers, but we pay the highest honor to our fathers not by attempting to copy their deeds, but by going forth in their spirit to play our part in the great movements of our own day. Each age has pushed back the trenches which our predecessors dug, but rather to press forward to new victories. In the age-long fight between light and darkness, new instruments and methods may become essential to success.

We must look forward to a new industrial and social order. Our great natural resources must not be monopolized by the few but retained for the use of all. Industry and commerce must be democratized. Wealth socially created must be socially enjoyed. The foul octopus of special privilege must be throttled before it drains the lifeblood of the nation. "Property rights" must be subordinated to human rights. Self-seeking must be replaced by social service.

Then, our city slums will vanish. Then, our farms will cease to be places of banishment. Then will the golden age return when "none was for a party" and "all were for the State." Then will be realized many of those ideals for which reformers have worked and patriots have died. Then will be ushered in the day of which poets have fondly dreamed and which, in moments of vision, prophets have foretold.

We need a new kind of patriotism. War ideals must give place to peace ideals. The dominance of the few must give way to the welfare of the many. Our highest national aspiration will not be satisfied by singing "God save the King" but rather express itself in the passionate prayer "when wilt Thou save the people?"

But Canada can realize her ideals only as other nations realize them. No nation, no Empire, no continent is self-contained and independent. We live in an age of airships and wireless telegraphy and international relationships. "Last century made the world a neighborhood; this century must make it a brotherhood."

In this great world task Canada should take no unimportant part. Through her Atlantic door she looks out to the past, to the civilization of Europe, where civilization was cradled when the race was young. The circle is complete and has returned upon itself. We have entered upon a new era.

on the part of each elected official and enables the interested elector to vote more intelligently at the approaching election of municipal representatives early in the following December. At the end of the year a complete financial report is compiled and duly placed before the electors for their information. This annual financial statement, as well as the interim report for the first ten months of the year, is in a form prescribed by the department of municipal affairs. An auditor, or auditing firm, must issue the same in each case. The annual report is to be compiled within two months after the close of the year. Practically all municipal clerks and secretary treasurers have their books so well up to date and in such neat form that the auditor has little difficulty in promptly issuing the fi-

ancial statement required. There are a few unfortunate exceptions, but the number thus delinquent grows smaller each year. The desire on the part of many municipal councils to have the auditing performed by the best officials available is shown in the fact that a great many have engaged as permanent auditors a reputable firm of chartered accountants. It might be mentioned in this connection that the Institute of Chartered Accountants of Saskatchewan is performing a work among our municipalities which should be lasting. The efforts of its members in raising higher the standard of municipal auditing will have its effect on our municipal life for all time. In order to become a chartered accountant of Saskatchewan, it is necessary for the applicant to have had much experience in the keeping of books, and before he receives his degree each candidate must pass a rigid examination on general commercial and municipal accounting. Naturally each member of the institute is jealous of his reputation. He has often a greater incentive to perform work that is masterly in its thoroughness than a transient auditor who, although efficient, may have his attention diverted by other lines of work.

"In previous reports mention has been made of the fact that in Saskatchewan uniform municipal accounting is applied throughout each class of municipal organization, excepting cities, where, for reasons already given, the records are not the same in every particular. However, each town uses the same system of bookkeeping as all other towns, and a similar statement may be made regarding villages and rural municipalities. The records thus used are prepared and prescribed by the department of Municipal Affairs. As a matter of course these systems have been altered to suit the progress of the province as shown in changed legislation. Alterations thus made have been kept down to a minimum.

"Four municipal inspectors call at the offices of the municipal clerks and secretary treasurers and comment on the condition of the offices visited. The report includes remarks on the general conduct of the duties to be performed by the secretary treasurer, a statement as to whether or not his books are up to date, and gives other information showing the standing of the municipality concerned. While the municipal inspector does not usurp the position held by the auditor engaged by the council, the call of the former assists in preventing work from lagging and likewise helps to preserve efficiency and uniformity in the keeping of all municipal records. Particularly where a secretary has just assumed office, advice and instruction are given.

"In a province to which peoples from almost every nation in the civilized world have flocked, it is to be expected that information will be continually desired regarding our municipal systems and methods of taxation. A medley of ideas regarding local self-government is often found in one community. It requires time, particularly in the newer districts, for officials, quite unused to our methods, to adapt themselves. The promptness with which municipal officials have accepted and applied themselves to new conditions speaks well for their capacity to become real citizens of this comparatively young province.

"The evolution of local self-government in the area now comprising Saskatchewan is an interesting history. The beginning was many years ago in the old North West Territories. The standing reached by our municipal institutions to-day is due in so small measure to those public spirited pioneers who freely gave of their time to serve on municipal councils in frontier days.

"But the process of evolution in our municipalities is not yet complete, nor is it likely to be for several decades. A pause would mean stagnation. Unforeseen changes and new problems will confront our municipalities so long as Saskatchewan grows. From the manner in which our local municipal officials have met and solved problems in the past, it may be readily concluded that our municipal institutions are competent to deal with further labors which may arise in the growth of what is already the third largest province in the Canadian federation."

The Elimination of Political Parties in Canadian Cities

(W. D. LIGHTHALL, K.C., Secretary of the Union of Canadian Municipalities).

The following is taken from an address delivered by Mr. Lighthall before the recent convention of ten United States Municipal Associations that was held in Springfield, Mass.

The reason why I am called to address you to-day is that I come from a land whose people, in a true and profound sense are part of your people, bone of your bone, sinew of your sinew, speech of your speech, spirit of your spirit: who, pervaded with the atmosphere of ideals and circumstances of this continent are, in the broad meanings, as American as you, and who, in their origin and growth, are in substance an overflow of the population of these United States. Before the Revolution New England people had begun to found what are now our Provinces, and after the Revolution the great basis of our population was laid by the Loyalist refugees from every State, and by perhaps an equal number of others than Loyalists who followed the rich opportunities of our territory. Even to-day one of the best and largest sources of our immigration is the stream of hundreds of thousands of American farmers who have taken up our Western Lands. I might go further, into a historical digression, and show that the British Empire itself, had its origin among those same men of vision who gave birth to the idea of the United Colonies. Both of those ideas began together before the Revolution. It was our common American ancestors who dreamed them — the greatest political visions in the world. It is, therefore, not surprising that our municipal institutions are essentially American — essentially on the same patterns as your own, with differences rather of experimentation and local accident than of structure. One of those local accidents is a very fortunate one — the elimination of political parties from our municipal politics. In this perhaps we may contribute something to your information, just as we constantly learn innumerable things from your municipal experience. Between Canada and the United States there is a great contrast in this matter.

We see with astonishment such things as Republican or Democratic control in the governments of your cities, long tickets of candidates representing Republican or Democrats, the evils of general party rancour introduced into local affairs, and too often we hear of the spoils system playing an only too important part in the result. In Canada, on the other hand, a party ticket in municipal affairs is unknown. A man's party opinions may gain him some votes, but merely in the same way as his association with the Masons or the Independent Order of Moose have made him some incidental friends. The mere suggestion that party strife entered into the matter would arouse strong opposition among the voters and in most cases the candidate would be fain to publicly repudiate the suggestion in order not to lose his election. In short the introduction of party issues and shibboleths nearly everywhere in Canada is regarded as a dangerous and outlawed principle.

Just how this has come to be is somewhat difficult to determine. Certainly it was not so in our early municipal elections, eighty years ago, which were also of a highly spicy and unladylke variety. Now, on the contrary, it is a fair statement that the elimination of party politics is a universally accepted sentiment. It is supported by all influential newspapers and strongly in favor with all classes of people. Its strength lies in the fact that it has become an attitude of mind, firmly fixed by habit. It certainly produces very beneficial results — a greater freedom and insistence upon the personal fitness of the candidates, and a sense that a candidate once elected, is tied to no group of men, at least on party grounds. But the chief advantage is that it severs the municipal policy from all sorts of State and Federal considerations. It thus enables a municipality to come before its legislature standing on the merits of its demands. It is not to be gainsaid that several evils remain. The municipal politicians sometimes form groups among themselves, and sometimes municipalities are the victims of baneful influences and rapacious groups in the legislatures. But at least their diffi-

culties are immensely simplified by the fact that the party question is nil. Internally, within municipalities, this freedom has made it easier to choose officials, and has everywhere made their standing a life tenure of their positions. It has also rendered it possible to have unanimity in councils over many measures and policies based on untrammelled individual opinion of the aldermen, and it has enabled a municipality, when affected by pending legislation of the legislatures to assemble to its aid the best men of all parties. The most striking and sweeping results have been rendered possible for the Unions of Municipalities in preventing legislative encroachments by corporations, and thefts of their rights and franchises by those charter sharks who infest all lobbies. The Union of Canadian Municipalities — the great general association of the cities' and towns' of Canada — has sometimes to fight the passing of some statute encroaching upon franchises or other rights of one of its members, or even of some municipality not in any way of its membership — perhaps even some very weak and small municipality. In the Federal Parliament of Canada such bills are sometimes brought forward. But on every occasion where a fair case exists, the Union counts on untrammelled combination of all the best elements of both parties, and invariably obtains a victory, in which the name of either party is scarcely so much as mentioned. The same process goes on before the Provincial Legislatures (corresponding to those of your States) before which the Provincial branches of the Union taken up similar matters, and whatever difficulties they may have with commercial groups or charter-sharks, there is almost invariably the same absence of the suggestion of party. It is unnecessary to catalogue all the other beneficial results.

Now, from the modest acquaintance I have with American municipal affairs, based mainly on a long association with the National Municipal League and other American municipal bodies, and also partly on a constant reading of the newspapers, I know that many of your municipal experts sometimes envy us this advantage, and wonder how it can be introduced in the United States, and added to your long list of important municipal triumphs. Let me make only two remarks on that question: First, that whatever be the method, the object should be to attain a habit of public mind against the continuance of the party system. In Canada it rests upon a habit of public mind acquired during the past half century, and favored no doubt by the fact that our party methods have never attained such completeness of system as your own. They have never come down to such refinements as your party tickets.

The Second point is that, whether the process be long or short, simple or difficult — and there is no doubt it will be difficult — I have absolute confidence in the American people — in their ability to achieve any ideal. The elimination of party politics will come to you as it has to us, sometime — and within a reasonable time — and therefore the struggle for it is not a hopeless one, and ought to be pursued systematically with optimism, and having as its set purpose the gradual creation of the necessary habit of public thought.

WHAT TORONTO ADVISES FOR CHILDREN.

Give them all the fresh air you can, but not on crowded streets, trolley-cars or boats.

If you have any garden, keep the children there. Use the roof if you live in a house where there are no cases of the disease.

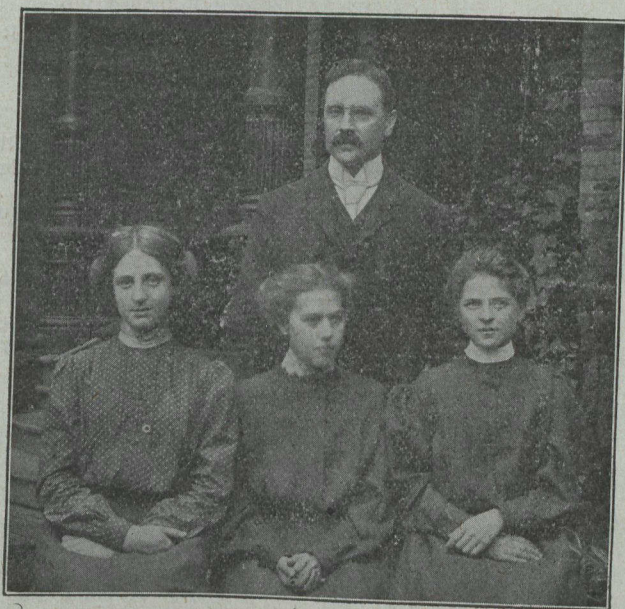
Wash out your child's mouth and nose frequently with Boracic Acid or plain boiled water with a little salt in it.

Let your child have plenty of rest. Put it to bed early in the evening.

Keep your child's bowels in good order. If you notice symptoms of fever, vomiting or tiredness, give a dose of Castor Oil. Put the child to bed in a room alone and CALL A DOCTOR. Keep all other children away until your child is well.

SOME BIG MUNICIPAL MEN

By AJAX.



J. J. KELSO AND THE CHILDREN.

The annual report of Mr. J. J. Kelso, Superintendent of Neglected and Dependent Children of Ontario, which has just been published brings vividly to one's mind the responsibility of the community to its children, particularly to those, who through neglect or loss of parents become public charges. Mr. Kelso, who is truly the "Dr. Barnardo" of Canada in the course of his report seems to visualize what would otherwise be but a prosaic account of a Government official. The soul of the man is childlike in the faith and confidence in his 10,000 charges—to Kelso every boy and girl has the divine spirit enriched and chastened by their very misdemeanors, provided they are taken up in time. And surely he has had the experience to know. Long before he became a public servant he was working for the poor kiddies of Canada. He knew and loved them and they knew and loved him. He was truly their Santa Claus. He founded the Children's Aid Societies which have spread throughout the Dominion, the organizing of which in taking him from one end of the country to the other, has endeared him to thousands of men and women who have appreciated his self-denying task. As a matter of fact, Mr. Kelso when he was in newspaper work, gave every moment of his spare time to the work—it was his besetting hobby.

The great strength of the Kelso system lies in its appeal to the honor of the boy or girl. No hard and fast regulation to break the young spirit—just sympathy. This is what Kelso says himself—a paragraph that should be printed in large type, put into a frame and hung so that teachers' and parents in Canada might read:—

"Boys are strange creatures, constantly seeking to disguise their real feelings, rough in manner and exterior, and yet craving sympathy, yearning to be understood, to be appreciated. Appeals to the honor of a boy seldom fail, but indifference, harshness, condemnation, kill out the finer instincts, prompts to retaliation, drives to despair."

Mr. Kelso has something to say of the Juvenile Court. He puts the whole of its strength and weakness in a sentence:—

"The Juvenile Court differs from others in this, if the judge is not interested the court is absolutely useless. It is the personal influence that tells."

Those of us who have had occasion to visit the Juvenile Court know the truth of this. The personal is the whole thing and one might suggest that Mr. Kelso's pithy comment be placed on the desk of each Juvenile Judge.

WEST GAINS IN POPULATION.

In a preliminary return of the census taken last June of the Provinces of Manitoba, Saskatchewan and Alberta the results show a large increase in nearly all cases, though the urban centres have not grown so much as the rural districts. The increase since the 1911 is approximately 90,000.

Winnipeg, the largest city in the middle west, increased its population from 136,035 in 1911 to 162,999 in 1916, being a gain of 26,964, or nearly 20 per cent, in five years. For the ten years 1906 to 1916 Winnipeg shows an increase of 72,852, or more than 80 per cent.

In Saskatchewan, Regina leads with 26,112, although a decrease of 4,108 has taken place. Both Saskatoon and Moose Jaw show material gains since 1911.

In Alberta, Calgary still stands first with a population of 56,353, followed by Edmonton with 53,792. Of the population of the latter, 12,420 represents that of the former city of Strathcona, now municipally part of the provincial capital. In 1911 Strathcona had a population of 5,579, and in 1906 one of 1,550.

The comparative figures in detail are as follow:

Manitoba.			
(Cities).	1906.	1911.	1916.
Winnipeg	90,153	136,035	162,999
Brandon	10,408	13,839	15,225
St. Boniface	5,119	7,483	11,022
(Towns).			
Minnedosa	1,299	1,483	1,831
Souris	1,413	1,854	1,845
Virde	1,471	1,550	1,618
Dauphin	1,670	2,815	3,200
Neepawa	1,895	1,864	1,854
Portage la Prairie	5,106	5,892	5,860
Selkirk	2,701	2,977	3,399
Transcona			3,357
Saskatchewan.			
(Cities).	1906.	1911.	1916.
Moose Jaw	6,249	13,823	16,889
North Battleford	824	2,105	3,145
Prince Albert	3,005	6,254	6,436
Regina	6,169	30,213	26,105
Saskatoon	3,011	12,004	21,054
Weyburn	996	2,210	3,054
(Towns).			
Melville		1,816	2,100
Estevan	887	1,981	2,140
Alberta.			
(Cities).	1906.	1911.	1916.
Calgary	11,967	43,704	56,302
Edmonton	11,167	24,900	53,794
Lethbridge	2,313	8,050	9,437
Medicine Hat	3,020	5,608	9,269
Red Deer	1,418	2,118	2,203
Wetaskiwin	1,652	2,411	2,048
(Towns).			
Coleman	915	1,557	1,559
MacLeod	1,114	1,844	1,811
Camrose	412	1,536	1,692
Castor		1,659	755
Raymond	1,568	1,465	1,206

Convention of Alberta Municipalities

(BY OUR SPECIAL CORRESPONDENT).

The twelfth annual convention of the Union of Alberta Municipalities opened in Edmonton at the palatial Macdonald hotel on Wednesday, November 8th for two days sessions. President Dr. Costello, Mayor of Calgary, occupied the chair, and out of fifty three of a membership forty-nine were in attendance.

The convention was declared formally opened by his honor Lieutenant Governor R. G. Brett, and Mayor W. T. Henry conferred the freedom of the capital city of Alberta upon the delegates, Mayor N. Holmes of Claresholm and Mayor W. D. L. Hardie of Lethbridge, replying on behalf of the convention.

Resolution and credential committees were struck and then the convention proceeded to take up the program. Secretary Treasurer, J. D. Saunders of the town of Cabrose gave a paper on "Tax Enforcement Proceedings" as applicable to towns and villages, declaring the act cumbersome, costly and unwieldy, while D. Mitchell, assistant city comptroller of Edmonton gave a good paper on "Control of Municipal Expenditures." Mr. Mitchell showed, in answer to a question by Ex-mayor William Short, K.C., of Edmonton that since Edmonton had established the comptrollers' department, a saving of over three-quarters of a million dollars had been effected in current expenditures in 1915 over 1914, and that the estimated saving of 1916 over last year was in the neighborhood of one-quarter of a million dollars.

At the afternoon session of the first day, Dr. T. H. Whitelaw, medical officer of health for the city of Edmonton and president of the Alberta Medical Society, gave a comprehensive paper on "Municipal Health Problems" advocating town planning as a remedy for slum and evil conditions. George T. Kinnaird, patron of the union, and a member of the firm of Kinnaird and Henderson, independent auditors for the city of Edmonton, gave an address on "Municipal Audits" declaring that auditors were the family physicians of the municipality.

In the evening the City of Edmonton tendered a banquet to the delegates, their wives and friends, at which the cabinet members and legislators of the province were present, representatives of the clergy and militia, all the heads of the various civic departments and the ladies.

The toast list was patriotic and representative and the speakers included His Honor Lieut. Governor R. G. Brett, Hon. Ducan Marshall, Minister of Agriculture; Hon. Wilfred Gariépy, Minister of Municipal Affairs; A. F. Ewing, M. L. A., Mayor Costello of Calgary; Mayor Hardie of Lethbridge, Mayor Halladay of Hanna; Mayor Holden of Vegreville, Right Rev. Bishop Henry Allan Gray; Rev. Dr. McQueen, Moderator of the Presbyterian Church; Lieut.-Colonel James Cornwall of the 218th Battalion; Lieut.-Colonel Eduard Leprohon of the 233rd Battalion, Mayor Hawthorne of Medicine Hat, Alderman O. Bush of Edmonton, M. R. Jennings and others.

A good paper given at the convention was on "Free Hospitals" by Mrs. W. M. Davidson of Calgary who is touring the province in the interests of governmental established free hospitals. The women of Alberta have already petitioned the Alberta government on the matter, advocating the surveying of the province into hospital district, each district to take a referendum vote on the question, taxation to be the means of maintaining the hospitals being able in due course to attach the properties.

Ex-Mayor William Short, K. C., of Edmonton, discussed his paper given at the eleventh annual convention of the union held at Bassano on "Municipal Taxation Problems" and he advocated taxation on a frontage basis.

The secretary treasurer of the union in presenting his report showed that total receipts for the past year amounted to \$738.96 while disbursements were \$575.07, leaving a balance on hand amounting to \$163.89.

The second day's session saw the election of officers for 1917 and Howard Stutchbury, secretary of the Military Hospital Commission gave a paper on "The Care of the Returned Disabled Soldier."

The officers for 1916-17 are:

Patrons: Hon. R. G. Brett, Lieut.-Governor.

Hon. A. L. Sifton, Premier of Alberta.

Hon. C. W. Cross, Attorney General.

Hon. Wilfred Gariépy, Minister of Municipal Affairs.

E. Michener, Leader of the Opposition M. L.A., Red Deer.

George J. Kinnaird, F.R.C.A., Edmonton.

Hon. President: Mayor M. C. Costello, Calgary.

President: N. Holmes, Mayor of Claresholm.

First Vice-President: J. P. Holden, Mayor of Vegreville.

Second Vice-President: A. C. Hawthorne, Mayor of Medicine Hat.

Secretary-Treasurer: J. D. Saunders, Secretary-Treasurer of Camrose.

Executive: Mayor H. E. Osmond, Didsbury.

Mayor W. T. Henry, Edmonton; D. W. Marnock, Lethbridge; Councillor R. J. Chrystal, Carstairs; Thos. J. Stacey, secretary-treasurer of Fort Saskatchewan; Secretary-treasurer Johnson of Olds and W. J. Seed of Vermillion.

Next year the convention will meet at Calgary.

The resolutions passed at the convention, among them being a number of amendments to the Towns Act and Tax Enforcement Proceedings which affects only the villages and small towns, are as follows:

Moratorium Provisions.

Moved by Ald. John McNeill, Calgary, seconded by G. R. Marnock, president of the Lethbridge board of trade.

"Whereas this convention is entirely in sympathy with such measures as protect the property of bona fide soldiers and sailors, but

"Whereas difficulties would arise in preparing a list of unpaid taxes which would be free from containing properties owned by soldiers and sailors at present enlisted and men who may in future enlist for active service and

"Whereas it is necessary for the proper and efficient government of our cities, towns and villages, that they should not be restricted more than is absolutely necessary in the collection of the revenues required for the administration of their government, and

"Whereas, prospective purchasers of properties at tax sale, or of tax sale certificates would require assurance of being able in due course to attach the properties,

"Resolved that in the opinion of this convention the Moratorium provisions should apply only to soldiers and sailors actually enlisted in the overseas naval and military forces or in the armies and navies of His Majesty the King and of our allies and

"That the Moratorium act should be so amended that it will apply only to men enlisted as above and

"That in order to facilitate the carrying out of tax sales, soldiers' and sailors' property be not excluded from the lists, but that such bona-fide soldiers and sailors should be given until eighteen months after the conclusion of the war to redeem their property, and that such redemption be arranged so that the costs attached will be borne by the respective cities, towns and villages." Carried.

Discount for Taxes.

Moved by R. J. Chrystal, seconded by J. E. Welton: "That this committee recommend that the government make provision for villages to allow a discount for taxes on similar basis as permitted to towns."—Carried.

Moved by H. H. Halliday seconded by Thomas B. McClellan:

"Any village or town may put an upset price at any tax or tax enforcement sale, equal to all taxes and costs against any parcel of land."—Carried.

Moved by J. B. Holden (Vegreville):

"That in view of the present method of Tax Enforcement proceeding being unsuited to existing conditions the executive of this union appoint a committee to investigate other possible methods and to confer with the department of municipal affairs as to a remedy."—Carried.

Moved by W. McMullen (Tofield):

"That the department be requested to change the present form of assessment and Tax Roll by the addition of a column headed 'Legal Costs.'"—Carried.

Equality of Pensions.

"Whereas the Canadian Army is a citizen army composed of men from all parts of Canada in all walks of life and

"Whereas in the majority of cases the officers and men before entering the army were of equal social and business standing in the community from which they went into the army, and

ALBERTA CONVENTION (Continued).

"Whereas officers were educated at the expenses of the government and, at least, in some cases, got preferment by influence not necessarily political, and

"Whereas the man who made it a condition of service that he be given a commission cannot be considered a better patriot than the man who entered the ranks, and

"Whereas all should be considered on the basis of serving his country as a voluntary soldier and from a conscientious sense of duty.

"Therefore be it resolved that in the judgment of this convention the Dominion Pension law should be revised and each and every soldier be put on an equality as to pension, excepting in the cases of professional soldiers who have educated themselves for military office;

"And that a copy of this resolution be forwarded to the Dominion government."—Carried.

Bar Outside Battalion.

Moved J. M. MacDonald, seconded W. Holmes, (Clareholm):

"That whereas the Province of Alberta has exceeded in enlistment of volunteers for overseas service all other provinces in the Dominion of Canadian in proportion to the population.

"And whereas a number of battalions already organized are not recruited to full strength, and the commanders are having difficulty in getting their battalion up to full strength.

"And whereas large numbers of recruited men have been permitted to transfer to battalions organized outside the province which tends to retard our local battalions from attaining full strength and battalions from other parts of Canada are permitted to recruit men in this province;

"Now, therefore, this convention would humbly recommend to the minister of militia that no transfer of men from local to outside battalions be permitted, and that no battalions organized outside the province be permitted to recruit men in this province until all local battalions are up to full strength."—Carried.

Moved by M. Freeman (Lethbridge), second Mayor Hardie (Lethbridge):

"Whereas under present conditions a money by-law may not be advertised until the approval of the Board of Public Utilities is obtained.

"And whereas this condition of affairs may lead to serious and undesirable delays.

"Therefore be it resolved that this convention petition the government to make such changes in the law respecting money by-laws that will legalize the advertising of same during period of consideration by the Board of Utilities, subject to their final approval."—Carried.

The Convention closed with the singing of the National Anthem.

Owing to the limited time to prepare report for this issue the papers are left over for later editions.—Editor.

SOME DON'TS.

Don't stand for dirty milk.

DON'T keep thinking of business—leave it behind at the Union Station.

DON'T try to crowd too much into your holidays. A holiday should be a rest and a change, not an athletic endurance test.

DON'T be too eager to get a good coat of tan and get a good sun-burn instead.

DON'T go in a canoe if you cannot swim.

DON'T go into cold water or for long swims unless your circulation is good.

DON'T stay awake nights swatting mosquitoes if a gallon of coal oil would cut them off in their tender youth.

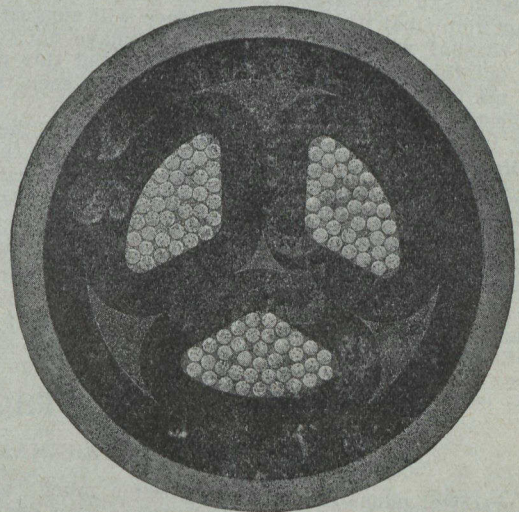
DON'T eat too much meat during hot weather—fresh fish is much better. Vegetables and fruit are supplied by nature for hot weather and should replace meat to a great extent in your diet.—Toronto Health Bulletin.

FAILURE OF OLD WORLD INSTITUTIONS.

The present world-war is revealing to us the failure of old-world institutions. It is also revealing to us the greatness of our problem. In our consternation and infected with the madness of Europe many of our leaders advocate the establishment of the very institutions and the adoption of the self-same policies which have brought Europe to the verge of destruction. "Preparedness" is surely a counsel of desperation. Only through good-will can there come a permanent peace. Our faces must be to the future. We, in the New World, must have more of the spirit and faith of Columbus—we must leave the old land-marks behind and trust to the currents that are bearing us onwards. "Sail on! sail on! sail on!"

DAY WORK vs. CONTRACT WORK.

As a number of inquiries have been sent in regarding the special article in last month's issue under the title of Day Labour vs. Contract Work we might say that the author, Mr. C. A. Mullen is a partner in the firm of Milton Hersey, Ltd., Analytical Chemists of Montreal. Mr. Mullen is an expert in road-making so that his article was authoritative as well as interesting.



TORONTO HYDRO-ELECTRIC GIVES LARGE ORDER.

The Toronto Hydro-Electric System has just placed a large order for high tension cables with the Eugene Phillips Electrical Works Limited, Montreal. The order, calls for approximately eight miles of 250,000 circular mil, three conductor Paper Insulated and Plain Lead Covered cable for a working pressure of 13,200 volts, at a cost of approximately \$100,000. This is the fourth large order that the Toronto Hydro has placed with this well known Canadian firm, which is under the management of one of the most eminent electrical engineers in the person of Mr. Lawford Grant, who is also the special representative in Canada of the Electrical Engineers Society of Great Britain.

CITY STOCKHOLDER IN BANK.

The city of Quebec, which is holder of \$76,000 of stock in the Quebec Bank, will agree to the amalgamation of the Quebec and Royal Banks. This was decided by the finance committee, and the city treasurer was authorized to communicate the city's assent, as a stockholder, to the directors of the Quebec Bank.

Convention of B. C. Municipalities.—(Continued). (Continued from page 613).

mist and obscurity, with no clear cut demarcations in the Act to guide him, and no beacon lights of judicial authority to shine upon his pathway; and

(C).—Last, but not least, the Act should be revised to eliminate the indefinite and indeterminate power of the Lieutenant-Governor in Council. What amount of power, and authority to control and supervise the inside workings of a municipality the Lieutenant-Governor in Council should have is, of course, a political matter. It is no part of this paper to discuss them, although the Writer has very strong opinions on the point, but there can be no question that just exactly what the Lieutenant-Governor in Council can do and cannot do, just precisely where his jurisdiction commences and above all, where it ends, should be laid down in the Act with the utmost clarity. All the way through the Acts, stands on top of the municipality the words "subject to the approval of the Lieutenant-Governor in Council"—approval untrammelled, uncontrolled with reason or without reason the Lieutenant-Governor in Council can make or mar your progress—give one privilege to one Municipality— withhold the same privilege from another. Without appeal, without resource, without, it may be, any due conception of the circumstances. Surely such a system needs some boundary line established, or we be in worse case than our fathers in the days of James II.

These are only some of the various reasons leading me as your Solicitor to ask you to press upon the Government a revision and consolidation of the various Acts governing our municipal life. Your experience will suggest many other reasons which for lack of time I have not touched upon, but the time and the circumstances of this present make me feel we might now with propriety seek the end I suggest.

For, in the final analysis no Statutes so affect the every day life of the people of British Columbia as do the Acts respecting municipalities. Ninety per cent. at least of all our people live and do business within the boundaries of some Municipality. This convention is as truly representative of the people of the Province as the Legislature is, and usually more in touch with the wants of the inhabitants of the Province, particularly along the lines of their

own special work of the Government of the municipalities than the members of the Legislature can possibly be.

Moved by Mr. F. F. McDiarmid, seconded by Reeve Bridgman that the report be received and referred to the Resolution Committee.—Carried.

Solicitor McDiarmid then called the attention of the Union to the operation of the War Relief Act as it affects Municipalities:

War Relief Act.

The attention of the Union is called to the operation of The War Relief Act, as it affects Municipalities. The language, omitting the parts not applicable, is, "During the continuance of the war it shall not be lawful for any person or corporation to take any proceeding outside of Court, against a person, etc., for the enforcement payment of his debts, liabilities or obligations existing or future—whether created before or after the coming into force of this Act."

Our Judges are giving the widest possible interpretation to this section. It has been held to apply to Militia regiments on active service at home guarding bridges, etc. It has been held to a Militia regiment not on active service, but drilling twice a weekly only. Further, in regard to the municipalities it has been held to suspend the giving of a deed for property sold for taxes before the Act came into force, where the period of redemption was still running at the date of the passing of the Act. Thus in effect lengthening the time of redemption.

Now, on the basis of this latter decision. I am of opinion property no valid assessment for taxes can be made upon property owned by any soldier or sailor. It is for all practical purposes in the same category as if specifically exempted from taxation.

The whole portion of the Municipal Act dealing with these matters, is taxation. The raising of the money for the Municipality. Every step of the process is a step for the enforcement of payment of moneys to the end that government of the Municipality may be carried on. The first step is the assessment roll—then the collector's roll, then the collector's process for obtaining the money. Every step is a part of the proceeding and falls under the very language of the Act."

Moved by Mr. F. A. McDiarmid, Solicitor, seconded by Reeve Sullivan, Surray, that a Special Committee be appointed to deal with the War Relief Act.—Carried.

A Practical Education

By B. F. FREEMAN, Principal, Armstrong High School.

A practical education is an expression much used in these days. What does it mean? Those who use it generally have in mind an education that is not purely ornamental and disciplinary, but one that will help solve the eternal bread and butter question, as well as add something to the wealth of the world and to the welfare of its people. To use a concrete example; a farmer who sends his son to the public and high schools cannot see of what benefit the learning of a smattering of Latin, French, Mythology, Demonstrative Geometry and a few other subjects which he is compelled to take up in order to pursue his course of study will be to the boy, who a little later will either be in command of a stock farm with its cattle, horses, sheep and swine, for which various crops must be raised, or of an orchard with its various kinds of fruits. Likewise the manufacturer and the business man are asking the same question. The one desiring the skilled worker, the other a man capable of learning and carrying on a business successfully. A bank manager said to me recently that all he wanted in a boy who wished to learn the banking business was for him to be able to write an open hand, to add and multiply, etc., correctly, and especially to compose an ordinary business letter; spelling and punctuating it properly, and he added further that many apprentices to the banking business could not do this.

A young fellow once upon a time graduated with honours from one of our universities, then struck out for a great American City to make his fortune, only to discover that his B. A. degree was of no value to him in looking for a job. The only thing left for him to do was to teach school for which he had received no special training. This

young man, who, according to many, was highly educated was totally unfitted for the battle of life, even, I have no doubt to teach school.

And now let us notice economic and social conditions that have brought about the demand for a practical education. In early times industry was largely left to slaves and serfs, and education was confined to a narrow field and to a numerically restricted class of people. Early education was only intended for the elect—for the propertied class, the class that scorned labour and the laborer. Only the owner of the large estate and his family were educated, the workers being slaves and serfs were entirely ignorant. Education was purely ornamental and disciplinary, but more ornamental than disciplinary. The class that scorned the workers scorned as well any subject with a practical bearing. The eldest son inherited the estate with its emoluments, the younger sons usually were trained for the army, navy or the church or else became useless appendages, receiving remittances from the elder son, and spending their time in sport or idleness. They were those "who had rather see their children starve like gentlemen than thrive in a trade or profession that is beneath their quality." But with the progress of democracy, this old condition of things was gradually changed. The slave and the serf were emancipated; being free they began to develop in the spirit of independence; the workers began to clamour for their rights. They demanded educational privileges. Along with the development of democracy one class after another was admitted into the charmed circle from which the ancient lowly were sternly excluded. At the same time education was broadening its

Convention of B. C. Municipalities.—(Continued).

scope and enriching its content. While it was exclusive, anything of a practical bearing was resolutely debarred. Latin and Greek were the main subjects taught. The youth were set down to these subjects at quite an early age, 8 to 10. One at least has told of the "dull drilled lesson, forced down word by word in my repugnant youth." Other subjects were not considered genteel, especially those of a practical bearing. The sciences were not introduced until well along into the 19th century; neither did English literature have a place on the curricula of schools until the middle of the nineteenth century.

Herbert Spencer was the great apostle of the useful in education, rather than the ornamental. "He said, men who would blush if caught saying Iphigenia, instead of Iphigenia, or would result as an insult any imputation of ignorance respecting the fabled labours of a fabled demigod, show not the slightest shame in confessing that they do not know where the Eustachian tubes are, what are the actions of the spinal cord, what is the normal rate of pulsation, or how the lungs are inflated. While anxious that their sons should be well up in the superstitions of two thousand years ago, they care not that they should be taught anything about the functions and structure of their own bodies—nay, even wish them not to be so taught. So overwhelming is the influence of established routine, so terribly in our education does the ornamental override the useful."

Spencer, needless to say, was very much in advance of his day. In fact we are only just beginning to realize the truth of his teachings, and the need of changing the curricula of our schools and colleges to suit the modern age. And yet how we cling to that which is dead. Like Margaret Roper, daughter of Sir Thomas More, who secured her father's head and kept it as a sacred relic, and clasped it to her bosom in her dying hour, so we in educational matters cling to the past, and are slow to change to suit the modern conditions.

Hand in hand with the social changes consequent on the growth of democracy has gone the development of industrialism. These two factors are revolutionizing the world. The invention of various labour saving machines during the latter half of the 18th century and throughout the whole of the nineteenth century even to the present day has completely changed methods of manufacturing and of transportation and has led to a tremendous industrial development. The machine made article has almost completely replaced the handmade one, and the passage of the Atlantic from Europe to America has been reduced from five or six miles per hour to 30 or 40 miles per hour. At the same time the whole world has been put in touch daily with the fluctuations of its markets by means of the telegraph.

The natural result has been a great increase in the world of trade along with the exploitation of new markets. Britain responded but slowly in her educational departments, and we might add in her religious life, and social customs to the new industrial order of things. To the development of democracy, she has responded more generously in legislative acts that have given a voice to her people in the affairs of state,—until today, perhaps, there is no more democratic country in the world, not excepting even the republics than Britain, and she is engaged to-day in a gigantic struggle for democratic ideals and we believe will be triumphant. The present is great with change. The old conservatism of the past that has hindered her progress is fast dying out. Britain is responding in a magnificent way to the spirit of the age. In a deluge of blood the things that are outworn, the things that are useless, the things that are undemocratic, are being washed away. Notice the steps she is taking already to organize for the future in education.

And now, how does our public school system in which our interest naturally centres minister to the needs of the people of this Province?

When I first became interested in the schools of this Province about eight years ago, I thought that our school system was the best in Canada, and to-day I have no reason to change my opinion. We, however, are not breathing the same atmosphere of eight years ago. Then and up to two or three years ago, such a wave of land speculation was passing over this Province that our attention was

directed towards the investment of money and the turning over of real estate.

The schools, except in the case of those very closely identified with them were given very little attention. It was enough to know that we had a good system. Also the population was changing so rapidly and so many people would be here to-day and some other place to-morrow that any kind of curriculum in our school system, i.e., a more practical one would have been difficult to carry on. But for three or four years things have been different.

With a more settled population engaging in various occupations to gain a living, attention was gradually turned towards our schools and school system, with the very natural result of criticism following. It was felt that our school curricula especially that of the higher grades of the public school and all the classes of the high school, were not adequately fitting the boys and girls for work later in life. The course as arranged was a stepping-stone towards the professions. It was primarily intended to prepare teachers with the necessary academic qualifications for their profession. In looking back we can readily see that this was a wise step, as teachers were scarce, and many families of children were coming into all parts of the provinces. It was necessary to encourage our own boys and girls to enter the teaching profession which many of them did.

The change in economic conditions has necessitated a change in the curricula of our schools. So manual training and domestic science are being added as well as agriculture. That is good. Hitherto our course of study has been arranged for those who intended to follow the professions, and even though the larger centres are about to have bestowed upon them the privilege of manual training, domestic science and agriculture, yet the smaller centres and the rural schools will be deprived of this benefit for some time to come, unless they can be joined to the larger centres that have this privilege, and the children be carried to and fro, as has been done in Armstrong and other districts during the past year.

In this community where the majority of the boys should be trained to carry on the work of agriculture in its various phases, and all the girls trained in the science of house-keeping, whatever else they may learn to do, practically nothing has been provided in the past beyond reading, writing and arithmetic with a mere smattering of science to fit the boys and girls to take their places on the farm and in the home. Only the few that have entered the professions have directly profited by their High School course apart from its disciplinary value. Should not our High Schools minister to the majority rather than to the minority, but the minority need not be neglected. Now what is true of the community above, has been or perhaps is true of almost every school district in Canada, but a change is coming and is already here. While manual training and domestic science as taught in British Columbia are certainly largely disciplinary, yet they are intensely practical. They are, therefore, intended for every boy and girl. No matter if the boy intends to be a lawyer, doctor or clergyman, he should have the training of hand and eye and learn the use and care of tools, as will be taught in the manual training department.

The introduction of agriculture heralds a much needed and in some case longer for change.

Domestic science including needle work, cooking, sanitary arrangements, has in mind the home. This should be noted and teachers engaged who have the capability of imparting the art of home-making. Our education for the home will be a sorry thing indeed if it concerns simply the household arts of cooking, sewing and house care, unless it teaches us the art of "family building" of home making, of living in families in such ways as to bring increasing personal satisfaction as the years go by."

The future of our province from its location, resources and physical features must be largely industrial, the land suitable for agriculture with the total area is small indeed. The mineral wealth is great and is being developed since the war as never before. Coal is abundant, many coal areas being completely undeveloped at present. Iron ore is plentiful. Excellent deepwater harbors that will admit the largest ships are found on our coast line, and back of all a tremendous water power unharnessed as yet, but capable if harnessed of generating power enough in one form or another to run innumerable factories; we have much raw material within our own borders, and are within comparatively easy reach of foreign raw material.

Convention of B. C. Municipalities.—(Continued).

Capital and workers and enterprise are needed to develop this natural resources. Capital will always follow the line of least resistance, i.e., where it can be the most cheaply invested with assurance of adequate returns. The workers must be developed. The United States has found it necessary to import much of its skilled labour from Europe. She is now awaking to the fact that she ought to be producing it herself, and is completely reorganizing her school systems in the various states to make this possible. We ought to be taking steps in that direction ourselves, getting the workers ready.

The public school is the proper machinery for doing this work, as it is done in Germany for instance.

One trouble with the school systems of America is that they lag behind in the rear instead of being in the van. They act as a sort of rearguard while the great mass of public opinion is ahead of them. They should be vanguards leading us on, clearing the way, destroying our enemies, taking us into the promised land of great achievements.

Now how may we get a better system for the education of the young life of this Province. The German, French or British systems will not suit us in toto. They all recognize class distinctions, which we never want to introduce into this country. They each, however, may possess some things worthy of imitation.

First then, education should be removed as far as possible from the control of party politics, and therefore from the patronage system. In France the head is the

minister of public instruction who has about him an advisory council of 60 members. Of these three-fourths are appointed by the professors and teachers and one-fourth by the president.

Second, more thoroughly trained teachers. The raising of the status of the teacher to that of the highest of the professions. The appointment of teachers by the State. In the pensioning of the teachers the German and French systems are worthy of imitation in this respect, and the British in so far as certified teachers are concerned.

Third, if we wish to improve our schools we must be willing to spend our money. A vast amount of money or property has been designated in this province for the maintenance and endowment of the Provincial University, which educates the few. We must spend freely in the future for grade and secondary schools to educate the many.

The Province can well afford to support both. But if to redirect our schools, we must redirect our appropriations, then let it be done. In the face of the tremendous wastage of this war, surely none of the nations concerned can refuse a few paltry millions for a constructive work of the highest and best kind when so much has been spent for destruction. Even our provincial share of the Patriotic Fund if appropriated each year in addition to present appropriations would give us upwards of a million dollars additional for the extension of our educational work. Let us not forget that the most important work that our hands and minds and hearts have to do, nothing else assuming like importance, is the proper education of the boys and girls of this country.

School Trustees and Their Relationship to Municipalities

J. L. R. RAYMUR.

Mr. James L. R. Raymur, Comptroller, Victoria, then delivered a paper on "School Trustees in Their Relation to Municipalities."

The financial relations that exist between the Municipalities and the Boards of School Trustees, the better adjustment of which in my opinion, constitutes one of the most important problems that confront the municipalities in British Columbia to-day. The ideas that I am putting forward have not been officially endorsed by the Victoria City Council, but they are my own conclusions, reached after a long experience as City Comptroller in Victoria. I also wish it to be distinctly understood that, in which I may say, I have in no way any intention of criticizing the actions of the Trustees, or of trespassing on delicate ground by even suggesting that the educational value received is not commensurate with the expenditure. Every one realizes that the schools of this Province must be kept up to their present high standard, and that there should be no curtailment of the educational facilities provided, but every one does not agree with the financial methods employed to attain this end.

The Legislature, in its wisdom, created two bodies; one the Municipal Council, to which was given in alia the power of taxation limiting the rate for general purposes to 15 mills on the dollar and allowing a rate for school purposes sufficient to cover the estimated expenditure of the Board of School Trustees. To the Board School Trustees was given the management of schools, and to meet the cost of this, the right to make a demand on the Council for such funds, without limit, as they may require, which funds have to be provided no matter what the conditions may be, and without any regard to the other requirements of the council. This demand can not be amended or in any way altered by the Council, it has simply to be met, nor is there any appeal to the Council of Public Instruction, as there is from the demands of the Police Commissioners to the Lieutenant-Governor in Council. This system has worked great hardships on the Municipal Councils during the last few years of difficult financing, for the demands of the School Board must be met to the last dollar, even though the collections on account of the special school rate may be any where from 20 to 30 per cent in arrears. The Council, has therefore, to make up the deficiency in the school rate out of their equally depleted revenue, consequently, many a work of civic necessity has to be omitted. Section 48 of the Public Schools Act, and Section 201 of the Municipal Act, both authorize the levying of a special rate for school purposes, but the Schools Act goes much further than the Muni-

cipal Act for it also provides that "if, and so far as, the moneys raised by such rate and received from the grant paid by the Minister of Finance under this Act, are insufficient for that purpose, the Council shall apply a portion of the ordinary revenue for school purposes." Thus the amount of money that any Council has to spend is just so much as the Trustees choose to leave them. The practical result of all this is to make the Board of School Trustees the superior body, and the demands of the Board a first charge on the Municipal Revenue, leaving the Council to get along as best it may on what is left. This is a condition of affairs that I do not think was ever contemplated by the Legislature.

There is a further objectionable feature in the shape of Section 56 of the Public Schools Act which provides that "in case of any judgment being recorded against the Board of School Trustees, they shall forthwith notify the Municipal Council of the amount thereof and the Municipal Council shall levy and collect the same as in other cases provided for by this Act." I gather from the wording of this section that the Council has power to levy an additional rate, but should the rate be already struck, the amount of the judgment would have to be met from the general funds of the Municipality, and no provision having been made in the estimates, some other service would have to suffer. There is also no provision for charging the School Board with interest on advances made prior to the receipt of taxes. The friction is maintained all through the Act, and regulations of the Councils of Public Instruction and in the actions of the Superintendent of Education that the School Boards handle their own funds, for the Superintendent has assumed the right to withhold the government grant from the Trustees for any action that he considers a dereliction of their duties, thus penalizing the Municipal Council for the actions of the Trustees. Section 23 of the Schools Act provides that "no school district shall be entitled to receive any portion of the legislative grant whose Trustees have neglected to transmit within the time provided by this Act, the returns of the preceding year, or whose school has not been kept in operation at least six months during the school year, unless with the sanction of the Council of Public Instruction." This is the only authority for the withholding of the Government Grant, yet the superintendent threatens the Boards that the grants will not be paid, and actually does not pay them, for other causes than those mentioned in Section 23. In any event the Council are the sufferers, and that unjustly so, for their revenue may be reduced as a punishment for the alleged wrongful doings

Convention of B. C. Municipalities.—(Continued).

of a body over whose actions they have absolutely no control. The Trustees may do something that is in the opinion of the Superintendent, an infringement of the regulations — in the case of expenditure the Council has to meet it, it has no other option, and to punish the Trustees the Superintendent threatens not to pay the Government Grant, which affects the Council only, making another unforeseen and unfair reduction in the Municipal revenue. It does not seem right that the Councils' financial arrangements should be upset in this manner by the illegal and arbitrary actions of the Superintendent.

In every instance the Statutes are so drawn as to give the Board of School Trustees the advantage and to make the Councils the servants of the Boards. The fault does not lie with the members of the Boards, but with the system. Once more calculated to create friction it were hard to imagine, and that there has not been more is probably due to the impossibility of the Councils obtaining any redress. The members of the School Boards would be more than human, nay almost divine, did they not occasionally yield to the delightful experience of making unlimited expenditures without having to give the slightest consideration as to where the money is to come from. Contrast the extraordinary financial powers of the Board of School Trustees with their executive powers; all they can do is to build and maintain schools and hire teachers. The Council of Public Instruction has jurisdiction over all matters of a purely educational nature and to the Municipal School Inspectors is delegated "supervisory authority in all matters relating to school organization, instruction, and discipline," subject to a further supervision by the Provincial Inspector. See subdivision D., Section 10, Public Schools Act. The appointment of the Municipal School Inspector is also subject to the approval of the Council of Public Instruction. Does the limited authority in one case, warrant the unlimited power possessed in the other?

But some will say that the remedy is in the hands of the ratepayers and that they will settle the matter at the elections. Absolutely true in theory, but in actual practice the Councils are made the goat of the Trustees.

It is quite possible for a Trustee to be re-elected on the strength of having provided a magnificent school in his Ward, while the unfortunate member of the council who had to find the money was defeated. No one, least of all the members of the Municipal Councils, has the slightest desire to, in any way, lower the high standard of education at present obtained throughout the Province, but it should be possible, in some way, to so arrange matters that the party spending should be responsible for finding the money or vice versa.

Now, as to the remedy. It seems to me that there are three methods whereby the present difficulties might be overcome. First, let the School Boards do their own financing. They can use the machinery of the municipalities assessment department and levy and collect their own rate, pay their own bills and be directly responsible for all financial matters. The general public would then have some idea what the cost of education is. At present the average ratepayer only looks at the total of his tax rarely is any attention paid to the items. If the total keeps on increasing, how much criticism is directed at the School Board? Practically none. The Council gets it all. Should the school rate be paid direct to the School Board and the ratepayer noticed that his school taxes were continually increasing, he would begin to take notice and direct his criticisms at the Board instead of at the Council.

Secondly do away with the School Board altogether and let the schools be managed by the Municipal Council, which body has to find the money. I can hear some of you gasp at the temerity of proposing to abolish a time-honored institution like the Board of School Trustees, but, why not? As I said before, the Council of Public Instruction has very wisely retained in its own hands all matters relating to the curriculum and also the appointment of the Inspectors, leaving to the School Board only the building and maintaining of schools, and the hiring and paying of teachers. Can any one say that these functions could not be as well performed by the Council as

by the School Board or that the intelligence of the average alderman or councillor is not at least equal to that of the average Trustee? This method, amongst other advantages, would do away with the over-lapping of overhead charges that, at present, exist. The Council has its own legal advisor, its own medical officer, its own superintendent of buildings, and its own purchasing department, so has the School Board. Why cannot one do for both? There would be a great saving in these items alone without in any way impairing the efficiency. The Council of Public Instruction would still retain the appointment of the Municipal Inspector, but by amplifying his duties he would become an officer much on the lines of a City Engineer, with powers of a manager.

Or thirdly, by adopting the system which I understand prevails in England, where the Council appoints the whole of the School Board, the majority from among its own members and the minority from among those interested in education residing in the Municipality, or perhaps it would be better to have the latter elected by the ratepayers, the Chairman, in any case, to be one of the members of the Council. This would give the necessary leaven of the educational element and retain the financial control in the hands of those who have to find the money.

Some change in the present arrangement is absolutely necessary, especially in view of the strenuous period through which we are passing. Some system should be evolved whereby the body spending the money should shoulder a portion, if not all, of the responsibility of raising the necessary funds, together with the criticism with which taxation is inseparably connected.

The subject bristles with many difficulties, but I cannot help thinking that if both bodies were to approach it in a mutual spirit of give and take, a satisfactory solution of the trouble could be arrived at; one which would give more co-ordination between the two bodies, who after all, are both working to a common end — the public good — and which would, while in no way impairing the high standard of education obtainable in British Columbia, somewhat lessen the cost to the ratepayers.

Moved by Mr. F. F. McDiarmid, Solicitor, seconded by Mayor McBeath that a Committee of five be appointed and that the School Board be requested to appoint five to consult with the Union of British Columbia Municipalities at the earliest convenience.

Carried.

Moved by Mayor McBeath, seconded by Alderman Wright that a vote of thanks be tendered to the two members who read the foregoing papers.

The President: I extend to you both a very hearty vote of thanks.

CHURCHES EXEMPT FROM TAXATION.

Mr. Casey, representing the Church of Our Lady of the Holy Rosary, Vancouver, addressed the meeting at some length:

"There are a number of members at this delegation representative of various denominations, but the question of church exemption from taxation is one in which all the churches are vitally interested. The matter has reached a crisis in the larger cities where many of the churches close in are quite unable to meet the heavy taxes with which they are assessed.

"Under the Municipal Act every place of public worship is exempt from taxation, that is, the actual site on which the church stands, and in the cities or districts where land is of considerable value, it has involved a great hardship on the churches.

"We all fully realize that it is through the medium of the churches that the highest ideals of citizenship are formulated, and we cannot afford to retard the valuable work which they do. The church which I represent, that of Our Lady of the Holy Rosary, is called upon to pay \$2,800 per annum taxes; that of St. Andrews, Presbyterian, adjacent, \$3,000, and these churches find themselves quite unable to cope with these large amounts. The churches are maintained by voluntary subscription and at the present time owing to so many of their numbers being away serving their King and Country, they now find their revenues very largely depleted and are utterly unable to shoulder this onerous taxation.

Convention of B. C. Municipalities.—(Continued).

"The Mayor of Vancouver and aldermen present know that the central city churches in Vancouver have paid no taxes this year and some are owing for 1914. The First Presbyterian Church in Vancouver has actually been sold for taxes because of the inability to keep the church going.

"I now ask for relief from the Government through this Convention, not for exemption on all church property, but merely the actual site on which the church stands."

Mr. A. McC. Creery then addressed the meeting, on behalf of the Anglican Church in Vancouver:

"I first of all desire to thank you for giving us a hearing. The subject is one which has already been extensively covered by Mr. Casey, but perhaps it may be in the minds of some of you that there are representatives of other churches who are likewise seeking Government aid in this matter.

"It would seem unfair that the large city churches should have to be sold, and removed to the outskirts of the city, because of not being able to pay their taxes. I feel that the subject has been argued by Mr. Casey so thoroughly that I have but little to add to his remarks.

"We all know that the general effect of the churches is good, and that the highest principles of manhood are encouraged by the lessons the church teach, and no community can afford to lose sight of this influence.

"In short, we desire exemption from taxation of the site on which the church stands, not the rectory or school house or local improvements, merely the site, and I ask you in all sincerity and earnestness to pass a vote to exempt the churches from this taxation."

Councillor Loutet asked if non-Christian churches be exempt from taxation?

Mr. W. H. D. Ladner, representing the Presbyterian Church, Vernon: Yes, I think so.

"In the question of church exemption I believe that British Columbia was the only part of the whole Empire. In 1913 the Act was amended and the Municipal Act to eliminate the exemption. I believe that the good influence of the churches permeates through the whole Municipality, and therefore that the regular church-goer should not have to shoulder the expenses of the church, when the whole neighborhood derives a benefit."

Reeve Bridgman asked for exemption from soldiers and sailors institutes.

Mayor Smith asked if improvements on churches are exempt from general taxation to which Mr. Casey replied that they wished for exemption from the actual site on which the church stands, and would be quite willing to pay for street paving or other improvement taxes.

A Committee be formed to consider the question of Church exemption.

A Special Committee on War Relief Act was also formed.
Report of Resolution Committee on Solicitors Report.

The various matters and things which were adopted by the Union of British Columbia Municipalities in convention assembled at Chilliwack, which were entrusted to me for presentation to the members of the Government and to the members of the Legislature of the Province of British Columbia, and looking towards amendments to the Municipal Act, have all been brought to the attention of the Government and to the attention of the members of the Legislature, and the following is a detailed report of the action taken on each:

1. Municipal Elections Act, Section 59. As this section stands at present the presiding officer at a municipal election can only require a voter to take the Statutory Declaration when the said voter has been challenged by a third party, who must be a duly qualified elector.

"It is proposed that this be amended so as to give the presiding officer power to challenge any voter on his own initiative, exactly as when taking a poll on a money by-law. This was granted and now forms the second section of the Municipal Elections Act Amendment Act, 1916."

Dealt with by the Government.

2. "It is proposed that Section 85 of the Elections Act be amended so as to include school trustees as well as members of municipal councils."

Not granted, recommended same be dropped, the same as the Municipalities. This is a matter affecting school trustees.

3. "That a clause be enacted enabling the municipality to establish, maintain and operate public slaughter houses and abattoirs, and to prevent, regulate and inspect the location or continuation thereof, and prohibit the slaughter of animals intended for food in existing or other slaughter houses or abattoirs, or inspect any slaughter houses or abattoirs designed in the By-Law."

This was granted and forms part of Section 12 of the Municipal Act Amendment Act, 1916.

4. "Provide for the registration of bearer debentures."

This was granted and forms part of Section 28 of the amendments of this year.

5. "Subsection (1) Section 247 (as amended in 1915), adding 5 per cent on taxes on land due to be sold, make this optional." This was granted and forms Section 40 of the amendments of this year.

6. "To amend Section 228 by adding after the word, 'Municipality' in the fourth line thereof, the following words, namely: Provided, however, that the appeal from the decision of the Court of Revision shall be limited to the question whether the assessment in respect to which the appeal is taken is or is not equal and rateable with the assessment of other similar property in the municipality, having equal advantage of situation, against the assessment of which no appeal has been taken."

This was the most contentious piece of legislation that came before the municipal Committee. Deputation after deputation came from Victoria City and other places in opposition to this section, and after many amendments had been proposed, and much discussion, the Committee adopted Section 37 of the present year's act in lieu thereof, reading as follows:

"37. Said chapter 52 is hereby amended by inserting the following immediately after Section 227:—

"227 A. Until after the expiration of the year following the year in which a peace treaty between Great Britain and Germany shall have been signed, there shall be no appeal in respect of any lands from the Court of Revision if the following provisions, have been complied with namely:

(a) If the aggregate assessment of the lands in the municipality is less by ten per centum than the assessment as fixed by the Court of Revision of the year next preceding; and

(b) If the assessment of the land in question is less by ten per centum than its assessment as fixed by the Court of Revision in the year next preceding; and

(c) If the assessment of the land in question is fair and equitable in comparison with other lands of the same class in the municipality. Such comparison to be made by reference only to the assessment roll of the municipality for the year 1914:

"Provided, however, that nothing herein contained shall preclude any appeal as to the area assessed or as to the classification of the lands."

Be not further gone on with. Carried.

7. "Better Definition of Wild Land. That the following definition of 'Wild Land' be inserted in the Municipal Act, Section 2, in lieu of the present definition: 'Wild Land' shall mean and include any land which is unoccupied, uncultivated and not cleared or not used for growing hay or for pasture or for buildings."

Recommend that this be dropped. Carried.

8. "Weight of loads on Highways. That Subsection (204) of Section 54 of the Municipal Act as amended by Section 13 of Chapter 466, 1915, be further amended by striking out the words Chapter 46, 1915, be further amended by striking out the words 'Provided, however, that before such by-law shall come into force, it shall receive the sanction of the Lieutenant-Governor in Council.'

Not adopted. Carried.

9. "Noxious Weeds Act. That Subsection (2) of Section 3 of Chapter 66, the Noxious Weeds Act be amended by striking out the same."

Be re-submitted. Carried.

10. "Trustees Act. That the Provincial Government be respectfully urged to amend the Trustees Act to authorize the investment of trust funds in the debentures or stock of British Columbia Municipalities.

Re-submitted. Carried.

11. "Provincial aid to Municipalities for the maintenance of main trunk roads."

Re-submitted. Carried.

Municipal Finance

JAMES MURRAY.

CITY OF EDMONTON FINANCES.

City Comptroller Mouat of Edmonton has just sent in a report to the City Council dealing with the Revenue and Expenditure of the administration for the nine months ending September 30.

For the nine months under review the controllable expenditures show a reduction of \$134,900.00 as compared with the same period in 1915, and that the actual expenditures are \$47,495.00 within the appropriations authorized by Council for the first nine months of the current year.

The total revenue for the nine months under review is \$343,829.00, a decrease of \$116,469.00 as compared with the same period in 1915.

As against \$669,073.06 at 30th September, 1915, the Controllable Expenditures, under Central Administration, for the nine months of the current year are \$534,132.43 a decrease of \$134,940.63, reductions having been effected in almost every department.

The report shows that the actual expenditures are \$47,495.57 within the appropriations authorized by Council for the first nine months of 1916.

Allowing for all contingencies there is every prospect of the controllable expenditures for the twelve months being in the neighborhood of quarter of a million dollars under those of 1915.

CITY OF SASKATOON.

In a diagram prepared by Commissioner Yorath the city of Saskatoon is shown to have reduced its assessed value from \$56,679,425 in 1914 to \$37,646,827 in 1916, a reduction of \$19,032,598, or 33 per cent. The tax levy has been reduced from \$1,227,547 to \$821,759, a reduction of \$405,799, or 33 per cent, while during the same interval the public school supporters' rate has been only increased from 17.55 mills to 18.35 mills.

The diagram also shows that the portion of the tax levy for which the city council is responsible—i.e., general and local improvements, has been reduced from a total of \$890,153 to \$562,296, a reduction of \$327,857, or 36 per cent.

Owing to the large reduction in the general expenditure the general rate has been reduced from 12 mills in 1914 to 11.50 mills in 1916, in spite of the fact that the assessment has been reduced by 33 per cent.

SASKATOON'S TAX COLLECTIONS.

Saskatoon has collected during the first ten months of this year 90 per cent. of the year's tax levy in taxes and arrears.

The total tax levy for the current year is \$821,000, as compared with \$986,418 for last year. The tax collections for the first ten months of 1916 amounted to \$740,083. Last year the amount collected in a similar period was \$660,493.

BANK LOANS TO MUNICIPALITIES SINCE AUGUST, 1913.

	1913.	1914.	1915.	1916.
January	\$29,301,620	\$29,301,620	\$35,952,805	\$32,015,371
February	30,372,854	30,372,854	38,437,903	35,149,915
March	31,890,843	31,890,843	41,227,449	38,649,462
April	30,168,812	30,168,812	43,031,360	44,371,050
May	33,689,577	33,689,577	43,948,436	43,924,036
June	37,260,571	37,260,571	46,889,816	46,773,032
July	36,372,334	36,372,334	44,029,446	42,385,096
August	\$41,310,281	39,664,534	46,020,730	39,882,811
September	37,465,383	44,338,873	43,928,331
October	37,846,369	47,316,076	45,682,230
November	35,173,817	44,706,055	41,064,550
December	30,518,573	38,256,947	30,878,028

Monetary Times.

Municipal Financing

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MONTREAL LONDON, E.C., ENG.

PEOPLE TAXED UNNECESSARILY ON DEBENTURE ISSUES.

The Editor.

I enclose clipping from the Ottawa Evening Journal of the 21st instant. This will recall to mind an article appearing some little time ago in the Monetary Times, Canadian Municipal Journal, Financial Post and Daily Bond Buyer, regarding the necessity of reducing the levy for the Sinking Fund of municipalities where the earnings under each By-Law in the investment account is sufficient to meet the debenture before maturity.

The article I mean was signed Municipal Treasurer. Commenting on this article I wish to state that the Municipal Act of 1913 for Ontario under Sections 301, 302 and sub-sections, to my mind, makes it clear that the intention is to keep a separate account for each particular debt, and when there is sufficient no more should be collected until the debt matures. Of course, this would presume that up to a certain date, there would be sufficient in sight deposited at the lowest rate allowed in any Chartered Bank to raise the amount required to pay off the debentures, if this is not intended by sections 301 and 302 the section needs amendment, for the principal followed by municipalities of using the surplus generally instead of each particular debt is not giving the particular Rate-payers concerned under each By-law the proper benefit of investment.

Yours truly,

H. J. CORBETT,
City Treasurer, Ottawa.

Mr. Corbett attaches to his letter the following opinion on the subject from Mr. R. Baird, Inspector of Municipalities, Ontario.

"In this province, in the event of a surplus appearing to the credit of the sinking fund in respect of any debt of the municipality, the council may pass a by-law reducing the levy for the succeeding year or for any number of succeeding years, so that no more will be collected than is necessary. Before any such by-law takes effect, however, the council must obtain the consent of the Lieutenant-Governor in Council, and in doing so must set forth all the circumstances and show the nature of the investment which is returning to them the higher rate of interest."

THE INTERVIEW REFERRED TO IN LETTER.

Arrangements have been made by the city with the federal finance department to make its investment of \$750,000 in the second war loan. It is understood that an arrangement has also been reached whereby the city's investment of \$500,000 in the first war loan will be transferred to the second. Thus Ottawa municipality will have one and one-quarter millions of dollars invested in the new loan, which matures in 15 years. It is estimated that the city will gain several hundred dollars by the transferral of the first investment to the second loan. The city will probably conclude its investment with the government on Saturday, Sept. 23, the final day for securing bonds in the loan. The money for the new investment will be withdrawn from the interest and sinking fund account in the bank.

Affects Public's Pocket.

City Treasurer Corbett has been making a special study of the interest and sinking fund problem, and probably will have some important recommendations to make shortly. The municipal finance question is an intricate one, and one which the public perhaps seldom pays much attention to except to grumble at the amount of their tax bills.

However, the city treasurer's plan is one in which the tax-paying public should be deeply interested, because if it is carried out it seems to promise a reduction in the annual levy for interest and sinking fund purposes, and consequently a reduction in the taxes which the rate-payers have to hand out twice a year.

Pay More Than Needed.

When questioned by The Journal to-day, City Treasurer Corbett intimated that he had discovered that the people were called on to pay a whole lot more for interest and sinking fund account for the great majority of the debentures than was really necessary. The levy had been continued practically the same from year to year, and the interest that keeps accumulating on the deposits to the credit of the interest and sinking fund account in the bank has not been taken into consideration. The taxpayers are called upon to pay in hard cash the whole amount of each

debenture issued, and the interest, it appears, is simply allowed to accumulate. This interest cannot be used for any other purpose than the sinking fund account, and consequently the city is in the position of a man who has a big roll of bank bills in his pocket and is not allowed to spend it, even though the money would come in mighty handy to pay some of his obligations.

Would Reduce Taxes.

The city treasurer's proposal is that when the sinking fund account, by the aid of the interest it accumulates in the bank, has become sufficient to pay off a debenture when it matures, the levy for that debenture in particular should be stopped, thus saving a considerable unnecessary demand upon the taxpayers each year. He illustrates his point by showing The Journal a statement regarding one debenture, that issued under authority of By-law No. 1555, for \$30,000 for public school purposes. This debenture is not payable until 1925, but the estimate prepared by the city treasurer shows that there will be sufficient money available in 1920 to pay off the debt. Nevertheless, under the present system, the annual levy on the people will be continued each year and the money will continue to accumulate in the bank, even though it cannot be used for any specially required purpose. The city treasurer thinks an endeavor should be made to have the legislature change the law regarding the interest and sinking fund account, and he will probably discuss the problem with the Board of Control shortly.

CITY OF MONTREAL.

The city of Montreal recently sold one issue of \$3,800,000, forty-year, 5 per cent, sinking fund gold bonds. Price obtained, 97.787.

The successful tenderers were a syndicate composed of Wood, Gundy and Co., Toronto; the National City Company (Bond Department of the National City Bank), New York, and Kountze Bros. and Co., New York.

MUNICIPAL BOND SALES.

The municipal bond sales in Canada during the first ten months of the past five years, according to The Monetary Times' bond record, were as follows:

	1912.	1913.	1914.	1915.	1916.
Jan . . .	\$2,133,531	\$1,337,500	\$1,953,137	\$1,784,947	\$1,909,441
Feb. . . .	2,596,378	1,038,806	5,995,336	3,047,011	1,419,909
Mar. . . .	1,926,716	335,492	5,123,176	2,572,357	2,027,741
April . . .	927,160	3,693,857	2,847,953	8,603,094	1,979,852
May	1,928,748	880,630	6,400,755	3,464,281	2,649,000
June	1,690,344	2,435,726	4,617,857	2,395,744	3,395,583
July	1,967,476	1,591,921	2,180,758	1,618,422	1,485,225
Aug.	1,649,547	526,300	395,395	1,087,415	852,447
Sept.	1,998,605	1,663,260	535,050	2,768,484	960,435
Oct.	1,396,664	2,481,062	622,049	1,245,874	1,461,665

EUROPEAN MUNICIPALS IN NEW YORK.

The over-subscription in New York by more than ten times of the \$50,000,000 loan to the city of Paris, France, is a striking indication of the opinion of the financial fraternity of the United States as to the course and the ultimate result of the war. The loan, which was negotiated by Kuhn, Loeb and Company, New York, was for relief work and to reimburse the city of Paris for heavy expenditures in connection with the war. It is offered to the underwriters at 97. Bankers declare that the loan is one of the most popular floated in Wall Street because a large part of the proceeds will be used to aid war sufferers. The loan is being offered to the public this week. The over-subscription by the syndicate in the short time is said to be a record. The principal and interest of the bonds are payable at the option of the holder either in United States gold coin in New York or in Paris in francs at the fixed rate of 5.50 per dollar, thus giving to the holder the prospect for a substantial profit in exchange, inasmuch as the normal rate of exchange before the war was about 5.18 francs per dollar.

The government of the French Republic is to undertake to furnish, if necessary, to the city of Paris gold to the amount needed to permit the payment of the principal and interest of the loan in New York. This is the second European municipal issue to be made in the United States. The first was one in August of \$6,400,000 1 year 6 per cent discount gold notes of the Metropolitan Water Board of England. These notes were placed in a few hours.—Exchange.

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SOME MUNICIPAL AWARDS.

NORTH BAY, ONT.

Messrs. C. H. Burgess and Company were the successful tenders for the issue of \$15,000, 6 per cent. 20-instalment bonds, offering \$15,134.

PETROLIA, ONT.

For the issues of \$7,500, 6 per cent. 20 year and \$1,700 6 per cent. 10-year bonds the bid of the follow, the first-per cent. 10-year bonds the bid of the Canada Bond Corporation, was accepted. Price \$9,509.20.

EDMONTON, ALTA.

An issue of \$563,000 5 per cent. 1934 bonds, was awarded to A. F. Carrothers and Company. Price 87.65.

R. M. OF WALLACE, MAN.

To G. A. Stimson & Co., \$45,000 good roads bond issue, 39-yr., 4½ per cent. at 86.53.

ALBERT S. D's.

To Kerr, Fleming & Co., \$7,500, 7 p.c., 10-instalment rural S. D. bonds.

PORT MOODY, B. C.

To C. H. Burgess & Co., \$30,000 waterworks debentures, 30-yr., 6 p.c.

SYDNEY, N. S.

An issue of \$160,000 5 per cent. 30-year bonds was sold to the Eastern Securities Company, St. John.

ST. JOHN, N. B.

An issue of \$75,000 school bonds has been sold to Dominion Securities Corporation, Toronto, at 99.59.

GRAND VALLEY, ONT.

Issue of \$11,000, 6 per cent., 20-instalment, Hydro-Electric debentures. Sold to A. E. Ames & Co., at 105.59, which is about a 5.35 per cent. rate.

ACTON, ONT.

\$25,000 six per cent., 20-instalment debentures, to G. A. Stimson & Co., at 103.06.

CITY OF TORONTO.

The city of Toronto's issue of \$2,594,000 serial gold 5's was sold to O. H. Martens & Co., of Toronto, at 99.477 and interest—about a 5.10 per cent basis. Tenders were entered by syndicates embracing 27 financial houses.

TORONTO HARBOR.

Messrs. Wood, Gundy and Company have bought from Toronto harbor commissioners bonds to the face value of \$1,500,000, on which the interest will be 5½ per cent. The harbor board's bonds are 4½ per cent. The amount of Wood, Gundy and Company's bid for the harbor bonds was 89.814.

QUEBEC R. C. SCHOOLS.

The issue of \$200,000 5 per cent 10-year bonds was awarded to A. E. Ames and Company, Toronto, and R. M. Grant and Company, Boston. Price, 98.17.

GALT, ONT.

For the \$12,902 5½ per cent 20-instalment bonds, the award was made to Canada Bond Corporation, Limited, \$13,206.41.

YORK TOWNSHIP, ONTARIO.

For the \$4,000 5½ per cent 20-instalment bonds, Messrs. Aemilius Jarvis and Company, Toronto, received the award. Price, \$4,062.

GRAND MERE, QUE.

The issue of \$100,000 5½ per cent 30-year bonds, the bids were awarded to Rene Leclerc, Montreal. Price, 91.63.

OAKVILLE, ONT.

An issue of \$6,023 5½ per cent bonds, of which \$1,603 were 3-instalment, and \$4,420 20-instalment, was awarded to the Canada Bond Corporation, Limited. Price \$5,990.66.

KITCHENER, ONT.

The \$16,500 5½ per cent bonds, of which \$9,300 were 30-instalment, and \$7,200 15-instalment, were awarded to Imperial Bank. Price, 101.28.

KITCHENER, ONT. (Late Berlin).

The city of Kitchener's patriotic grant issue, consisting of \$12,000, 5½ per cent, 20-instalment debentures, was awarded to R. C. Matthews and Co., who offered 102.09 for the block.

SASKATCHEWAN.

H. O'Hara and Co., Toronto, have been awarded three Saskatchewan issues, up for sale by tender by the Local Government Board. These issues were: Wauchope, S. D., \$2,000, 7 per cent, 10-instalment; Gnadenau, S. D., \$900, 7 per cent, 10-instalment; and Stelcam, R. T. Co., \$2,700, 7 per cent, 15-instalment. O'Hara and Co., have also purchased Senlac R. T. Co., \$28,500, 7 per cent, 15-instalment, and Moose Horn Bay S. D., Man., \$1,200, 6 per cent, 15-instalment.

SOREL, QUE.

An issue of \$100,000 5½ per cent. 20-year bonds, was awarded to A. E. Ames and Company, Toronto. Price, 96.786.

CLIMATE LESS SEVERE.

What Study of Larger Glaciers in B. C. Has Revealed.

Dr. Charles D. Walcott, secretary of the Smithsonian Institution, and Mrs. Walcott have just returned to Washington after several months' field work in Canada. Accompanied by only a packer and cook, they spent most of the summer and early fall on the continental divide, which forms the boundary line between Alberta and British Columbia, south of the Canadian Pacific Railway, studying the cambrian rocks, containing the fossil remains of the earliest animal life.

Owing to the heavy snowfall of the previous winter, and the fact that most of the geological formations which they wished to examine were in the deep snow about the timber line, little progress was made in July. In August, however, sections were examined and measured in the Mount Assiniboine region, and from there northwest to the celebrated Kicking Horse pass, where the Canadian Pacific Railway has bored a double loop through the mountain in order to obtain a feasible grade on the western side of the pass.

Some years ago Dr. Walcott found a remarkable fossil fauna in boulders which had been carried into Kicking Horse canyon by glaciers that have long since disappeared. This season he located the source of these boulders high up in the mountain cirque, where a portion of what must have been a great hanging glacier is still alive.

Mrs. Walcott, formerly Miss Mary Vaux, of Philadelphia, who has studied glaciers for several years, and is well known as an Alpinist, visited Glacier, British Columbia, where she measured the position of two large glaciers, and determined that the front ice foot in each case had retreated at the rate of 100 feet a year during the past two years. Steel plates were placed on the ice on the present surveyed boundary lines. The plates will be buried beneath the winter's snows, but, since their positions are relatively low as to altitude, the snow will be melted off next summer, and their locations then will indicate the amount of forward flow of ice during the year. Mrs. Walcott's studies prove that the ice has been steadily retreating during the past six years. Her measurements agree with observations made in Alaska, and indicate that the climate is not as severe now on the Pacific side of the continent as it was a decade ago.

During the field work a large number of photographs were taken, including a dozen or more panoramic views, exposures being made on continuous films eight feet in length. Besides being of great scenic interest, these photographs form valuable pictorial records showing the general localities visited and definite locations of certain strata and fossil beds.

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Convention of B. C. Municipalities.—(Continued).

(Continued from page 624).

12. "Taxation of Railways within Municipalities on the same basis as is provided in Section 193 of the Taxation Act."

This was not adopted. The fate of this section illustrates the absolute necessity for the agenda of the convention being placed in the hands of the various Municipalities considerably prior to the meeting of the convention. It is the opinion of the undersigned that this recommended legislation would not have passed the convention had the effect of the legislation upon the Municipalities been at all considered by the convention. There were at most three Municipalities which would have been benefitted by the legislation, and all the other municipalities through which any railroad runs would have suffered an enormous decrease in the assessable value of the railway property had the legislation gone into effect. It could not have been in the knowledge of the convention at the time this passed, that the Provincial Railway Act assesses at \$10,000 per mile of main track, and \$3,000 per mile for sidings, everything belonging to the railway including its rolling stock and more particularly, so far as the Municipalities are concerned, including their terminals, waterfront privileges, docks, ferries, station grounds, uptown and downtown ticket offices, and every other bit of property which they have. When these facts, and the enormous decrease of assessable value in the various Municipalities became known to your solicitor, he took the responsibility before the Committee of withdrawing this section and now submits his action to the judgment of the Convention.

Laid over and that action of solicitors be approved.

13. "Reduction in hours for selling intoxicating liquors during the continuance of the war."

This was adopted and is now in the Liquor Act.

14. "Whereas the Municipal Act does not give the Council of a Municipality any power to exempt any property from tax sale, and whereas the twelve months allowed for the redemption of the property may, owing to absence or other cause, be too short in the case of men who are serving their country in war:

"Be it resolved that the Legislature be asked to pass legislation to provide: (a) That the Council may by resolution exempt from any tax sale the property of men who are on active war service; (b) That the time for redemption of properties sold for taxes shall be extended until six months after the end of the war in case of properties the assessed owner of which was at the time of the sale on active war service."

Adopted. Carried.

("Mr. Loutet re War Relief Act suggested that the wording of the report might be noted that a Municipality should have the right to exempt from taxation the home property of an individual soldier.")

15. "Be it Resolved, that the Legislature be asked to amend the new Subsection (2) of Section 199 by striking out the word 'or' between the words 'telephone' and 'telegraph,' and inserting the words 'electric lighting or electric power' between the words 'telegraph' and 'company.'"

This was adopted and forms Section 36 of the Act of this year.

16. "Whereas, under the Municipal Act the control of the Police Force and matters pertaining to licenses are in the hands of boards who are in no way responsible to the council, and whereas in some cases this works greatly to the detriment of a Municipality; Be it Resolved, That the Act be so amended that the boards shall see that the will of the people is carried out."

Re-submitted. Carried.

17. "Be it Resolved: That necessary legislation be sought that a Municipal council may expend for the purpose of acquiring the necessary field data and providing general outline plans for a comprehensive scheme for laying out the municipality to which scheme all new subdivisions must conform."

18. "By reference to Subsection (186) of Section 54, of the Municipal Act, it would appear that before any repair work to a road or bridge can be undertaken, even on a very small scale, a by-law to authorize the work should be passed. This in practice is in a very large number of cases impossible.

"Be it Resolved: That the Legislature be asked to amend the cause by striking out the word 'repairing' from line two."

This was adopted and forms Section 30 of the Act.

19. "Revision of the financial sections of the Municipal Act as regards current revenue, to give increased borrowing power against tax arrears, and to remove the doubt at present existing as to whether section 97 supplements Section 134 or not."

An immense amount of work was involved in trying to carry out this provision and sections 97 and 134 were repealed and re-enacted, and it is the opinion of your solicitor that the matters recommended by the Convention have been taken care of in these enactments which now form section 20 and section 26 of the Act.

Adopted. Carried.

20. "That all Municipal corporations shall in addition to power already provided, be given authority to refuse subdivision plans if it can be shown:

- (1) That such plan is not in the public interest.
- (2) That the topography of the area or true nature of soil is not suitable for subdivision.
- (3) That the area of the lots is unsuitable to the locality or situation of the land proposed to be subdivided.
- (4) That such subdivision would entail upon the corporation unwarranted expenditures.
- (5) That before the final passage of any subdivision plan, all streets and lanes therein shall be cleared, graded and surfaced to the satisfaction of the council or such official as may be appointed by the council for that purpose.

(17-20) Carried.

21. "Exemption of Railway Companies from Taxation. That this Union urge upon the Government that in granting to railway companies any extension of time for completion of their undertaking as set out in their agreements with the Government, it be made a condition of such extension of time that the railways shall pay taxes upon all lands which are held by them as a part of their railway system.

"The Pacific Great Eastern Railway Company hold in this Municipality fifty acres of valuable waterfront property adjoining their tracks which they are admittedly not using at the present time. The form of the exemption clause in the agreement, Schedule 2, Geo. V. Chapter 34, is as follows:

"The company and its capital stock, franchises, income, tolls and all properties and assets which form part of or are used in connection with the operation of its railway shall, until the first day of July, A.D., 1926, be exempted from all taxation whatsoever, or howsoever, imposed, by, with or under the authority of the Legislature of the Province of British Columbia, or by any Municipal or school organization in the Province."

"The interpretation of 'railway' under the Railways Act is as follows:

"'Railway' means any railway which the company is authorized to construct and operate, and shall include all branches, siding stations, depots, wharves, rolling stock, equipment, works, property, real or personal, and works connected therewith, and also every railway bridge, tunnel or other structure connected with the railway and undertaking of the company.

"The joint effect of these clauses is to exempt this land from taxation as forming part of their railway, and the Municipality has recently had a decision of the court to this effect given against it.

"Different decisions have been obtained by other Municipalities, and it is a question just how far these decisions were based on different circumstances. However, the whole matter needs placing on an equitable footing, in order that the Municipalities may not be deprived of large amounts of revenue without any coincident benefits in the shape of industries or improvements."

This was not adopted. With regard to this section Reeve Bridgman of the District of North Vancouver, which Municipality is principally interested, appeared and argued the matter out before the Attorney-General, the Municipal Committee and the Railway Committee. Your solicitor is not aware that any definite answer was ever given, but nothing appears in the Acts of this Session concerning the same.

TO BE CONCLUDED IN JANUARY ISSUE.

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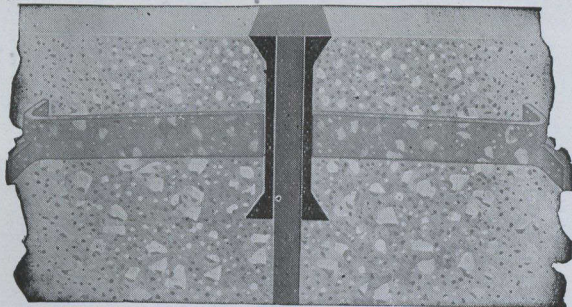
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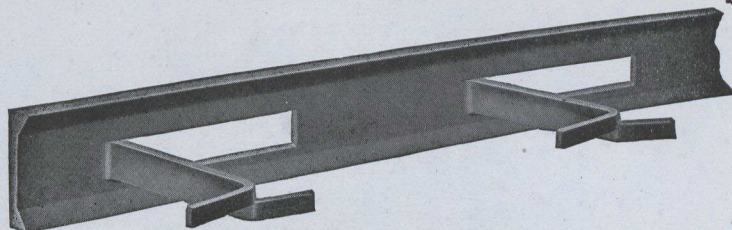
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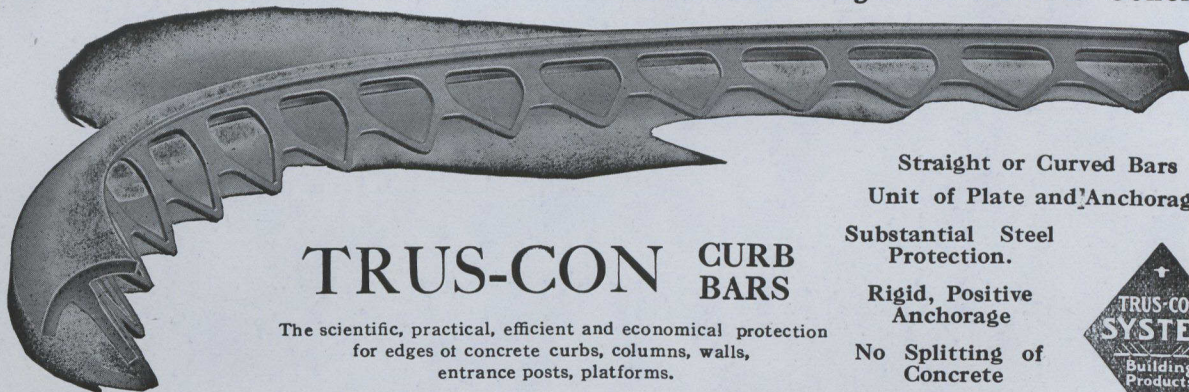


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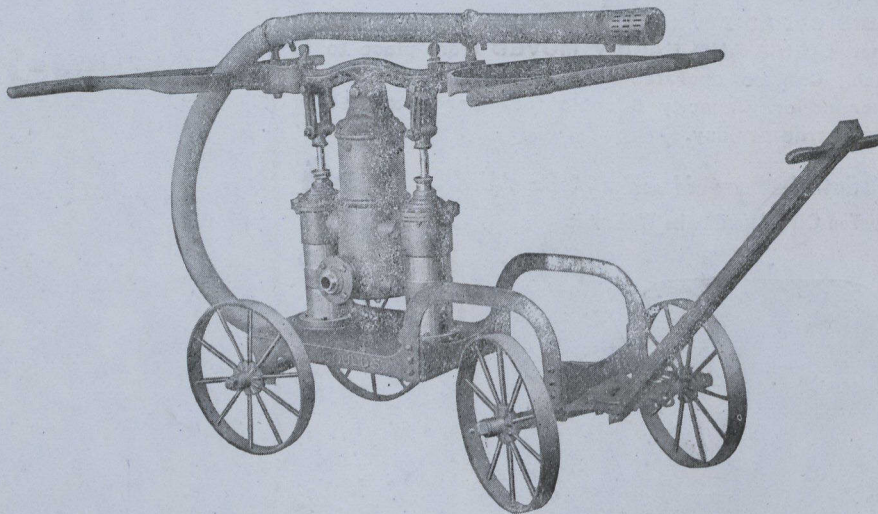
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