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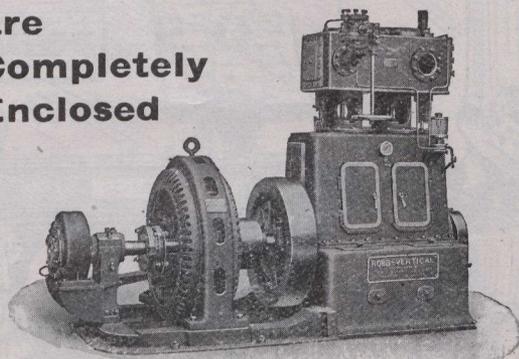
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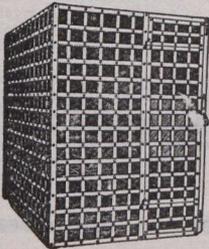
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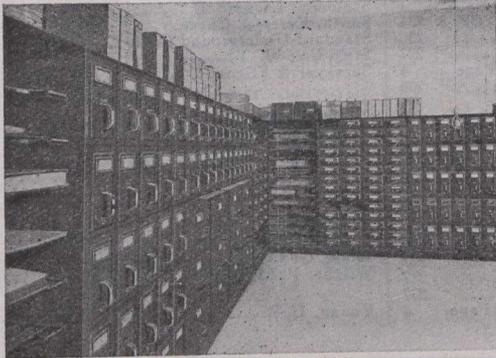
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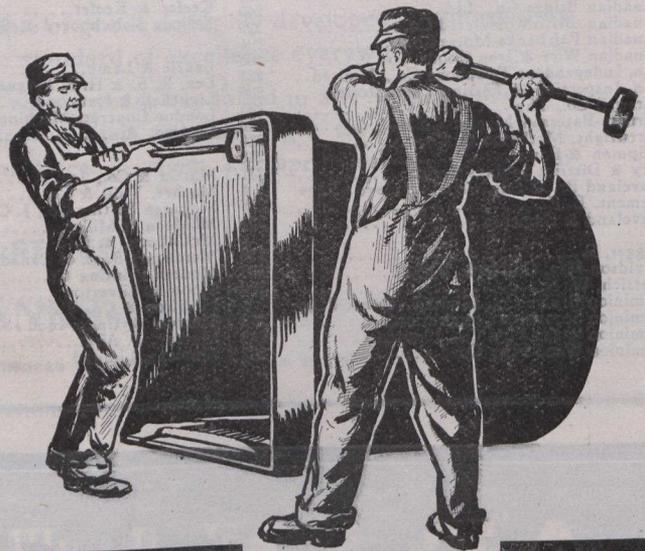
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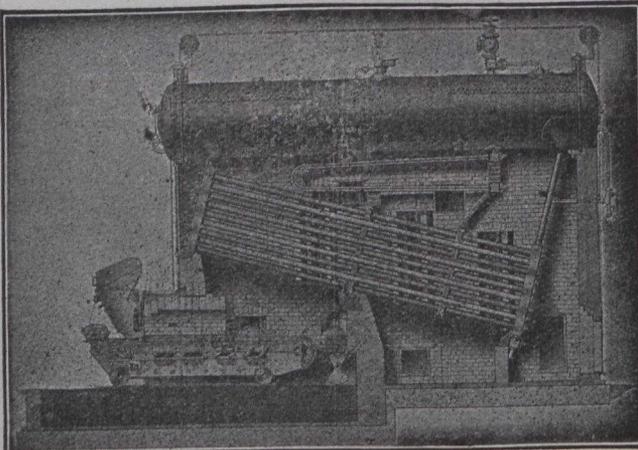
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THE CANADIAN MUNICIPAL JOURNAL

AND REVIEW OF CIVIC IMPROVEMENT

HARRY BRAGG, EDITOR

A TWO YEAR TERM OF OFFICE

We have constantly advocated the system by which the members of municipal Councils should be elected for two years, one half retiring every year; and have deprecated the continuance of the single year term which prevails in Ontario, New Brunswick and British Columbia.

As to the last named Province, it is gratifying to note that the Royal Commission on Municipal Laws (whose report is given elsewhere), has recommended the change from a one year term to two years.

The idea of a one year term has probably originated in the United States, and its sponsors evidently believed in the "new blood" and "new broom" theory.

The only argument that can reasonably be advanced for a one year term is that if a Council, in any way, proves undesirable, it is possible for the voters to turn them all out at the end of the year. And the advocates of the one year term harp a good deal upon this "rod in pickle" aid in keeping the men whom they have elected, in the straight and narrow path of duty.

Of course, if cases in which it was necessary to turn out all the members of the Council at the end of any year were frequent, this argument would have some force. But such occasions are, we are glad to say, very rare in Canada. So that the advantages of the single year term for this purpose are slight and theoretical.

On the other hand, it must be admitted that it is more difficult to get the right men to stand for election for a single year, than if the term were two years. The man who is readily worth while often objects to fighting every year for a position of public service.

And there is always the possibility that the whole—or at least the majority—of any one-year term Council, are new men, who know nothing whatever of municipal matters. This is almost, if not quite, as serious as having half of the Council composed of really undesirable men. For incompetence, or ignorance, is sometimes more hurtful than well managed business that may be more expensive than is proper.

And it must be remembered that where it is desirable to radically change the complexion of a Council, this is possible under the two-year term, if the mayor (as in Quebec) be elected annually. For one-half the Council and the Mayor form a majority, and if it be advisable, this majority can be changed at the election in any year, so that if a "bad" council has been elected, it is possible to thwart its power at the end of one year by electing another Mayor and half the Council, thus giving a majority control.

It seems significant that not only in "old Quebec," and Nova Scotia, but also in the Provinces of Saskatchewan and Alberta, the two year term obtains. If Quebec were alone, it might be thought to be a survival of the French regime, unchangeable as the laws of the Medes and Persians under the fossilizing influence of the British North America Act. But when Saskat-

chewan,—where we consider that the most up-to-date and perfect municipal system on the continent prevails, and which is closely followed by Alberta—is in favour of a two year term, the idea must be admitted to be eminently modern and practical.

It is satisfactory to see that the Municipal Improvement League of Toronto has adopted resolutions in favour of the two year term, and this article is inspired by an enquiry from the League as to the conditions in which the question now stands. We were glad to be able to supply the League with information and to chronicle their activity; and hope to be able to record the success of their campaign.

Of course the above refers to the general laws in force, and does not apply to special charters of certain cities.

In Parliament and in the Legislature, the system of a long term is freely admitted as the only correct one. And if these bodies can be trusted to do their work satisfactorily with terms of such length as now obtain, surely a similar condition might be considered satisfactory for a municipal council.

It has always been a surprise to us to find that under the one-year term, such good men could be found as are sitting in Toronto, for instance.

But the exigencies and hard work devolving upon every member of a municipal council today are such as to make the securing of good men more difficult all the time.

As this is the case, every obstacle that would keep back the very best business men should be carefully removed. And the one-year term is certainly one very serious objection, for few big men will undertake an annual fight to get into a position that gives some honour, much work and probable abuse.

The path of public service should be made easy for the man who would do good work there, and difficult for the man who would seek it.

And there is a negative argument against the one-year term, in the fact that the electors would be much more particular about the kind of man who is to serve for two years, than for one who can be turned out at the end of a year.

So far as the Board of Control system is in operation, we believe that the plan adopted in Montreal is infinitely preferable to that in use in Toronto. In Montreal, the four Controllers are elected for four years, and the Mayor for two years, while in Toronto, the one-year term governs the mayoralty and controller-ships, as it does the Council.

The same argument, however, holds good here as under the general law. It is certainly easier to get good men to stand for election for a two-year term as Mayor, or four-year term as Controller, than for a one-year term. Montreal is also wise in paying higher salaries to the Controllers and requiring the whole of their time, but that is another question, and does not come into the discussion as to the length of term.

Review of Civic Improvement

In this issue, as promised in our last will be found the new section, Review of Civic Improvement, which we have gladly inaugurated at the suggestion of the City Improvement League of Montreal.

The object of the new section is to provide an official exchange and meeting ground for all who are interested in the many forms of civic betterment which are making for the uplift of our Canadian municipalities. This is equally intended for the mayors, aldermen and city officials and others who already use the pages of this Journal as their Official Organ, as well as for the increasing member of unofficial experts and students of city and town life in Canada, who, whether as individuals or members of civic, humanitarian, and aesthetic associations, desire to be kept regularly informed in a brief and authorized manner of what is going on in the multiple activities of municipal life to stimulate their enthusiasm for Civic improvement in all its varying phases.

To such latter, the whole journal should be very interesting. It introduces them to news of Municipal life viewed largely from its administrative and official side and it puts them in touch with the most important subjects of city planning, housing, sanitation, public health, good government, by placing before them the best of modern thought as reflected in the utterances of accredited experts. But the special section now added will also introduce workers, students, members and associations themselves especially to the volunteer and humanitarian efforts of other Canadian thinkers, public and volunteer associations, in co-operation for Civic uplift. It will also include the best American, English and Continental thought. The present venture, in this new section which is to supplement the rest of the Journal and make the whole a monthly reflex of all the forces making the complex thing we call a municipality, makes a special bid for the active co-operation of volunteer associations through their secretaries and representatives, inviting them to send to the editors of this section, news, resolutions, records of activities in their own associations and those of others, so that many can profit and be inspired by the knowledge of experiments tried under conditions similar to their own.

At present there is no organ in Canada that represents the ever increasing number of civic associations which are grappling with some vital problem or other meaning much for the civic uplift and the practical improvement in living conditions of the majority of their fellow citizens who depend upon the brains and enthusiasm of the few for the good of the many.

In almost every city or town there are several such associations. In others, many. In their own home towns are often imperfectly known to one another; outside, their existence is not recognized. The names of their organizations, of their offices, of their secretaries are unobtainable, to the great loss of associations arising or already existing in other cities or towns. The value of their experience remains parochial and never reaches beyond the busy murmurs of their burg.

The new section, especially, should relieve this insularity, by affording the activities of different associations an opportunity of being recorded and their official bureaus indicated for subsequent correspondence and mutual assistance.

While many of us are well acquainted with American civic literature and civic associations, how many, even those considered well informed in Canadian civic doings, could sit down to compile a list of any length of Cana-

dian associations, or direct an inquirer to obtain one? The secretaries of associations are therefore invited to use this section and this Journal as their clearing house, and vehicle of intercommunication.

In order to begin a "who's who" of this nature, at the risk of appearing too local there will be found a list, inadequate indeed, of a number of associations in one city, that of Montreal, all directly or indirectly interested in civic improvement in the broad sense used for the title of the new section. Gradually we hope to be able to extend our acquaintance with other cities. But we rely on them to return our confidential self introduction by no bashful or retiring self effacement.

As for the mayors, aldermen, city officials who already receive this Journal we invite them to become acquainted with their lay helpers—and vice versa.

It is the spirit of harmoniously "getting together" between the official and unofficial guardians of the public welfare that, if sedulously cultivated, will engender good, honest government, useful and progressive reform, and build up a right civic pride in our Canadian municipal life. This can be best attained it seems to us by surveying city problems in a journal of this nature which reflects both the official and unofficial attempts to better things, under the same all embracing covers.

Merriam's Forum

Alderman Merriam's constituents in Chicago, Ill., have hit upon an excellent plan for increasing his effectiveness in the interest alike of the ward he represents and of the city as a whole. They are organizing a public forum in the ward to meet once a month for the discussion both of ward subjects and of subjects of city-wide concern. Women are to participate and a committee is to be organized for the purpose of advising Mr. Merriam and strengthening his hand in his councilmanic work. This plan might be imitated to advantage in every ward in every city with reference to every councilman who is willing in that public consultative way to co-operate with his constituents for the promotion of the public service. It might indeed be extended so as to bring within its beneficent civic influence legislators and Congressmen. In Alderman Merriam's case it is especially welcome; for as a genuine independent he will be almost alone in the City Council in the coming conflict there between the public interest and private graft. "The Public."

(Ald. Merriam is also Prof. Merriam and a splendid example of a University Professor taking alive interests in his own City. Ed.)

Longer Terms

The Municipal Improvement Association of Toronto has taken action on the question of a longer term of office for elected officials by passing the following resolution:

1. Resolved: That the Executive Committee of the M. I. A. place itself on record as being in favor of an extension of the term of Mayor and Controllers from one year to two years. Two Controllers to retire annually.
2. That the Aldermen should be elected for two years, and that this proposed change should be immediately pressed upon the present Council and ask them to keep it in mind when re-arranging the wards so that one half may retire annually.
3. That the Executive Committee take steps to put this question before the authorities and the public with a view to having it submitted to the electors on January 1st, 1913.

Municipal Government in B.C.

Royal Commissions have not often been noted for the speed with which they have performed the duties for which they were created, but the Royal Commission on Municipal Government, appointed by the Provincial Government of British Columbia has certainly lost no time in bringing in its very comprehensive report. For it was only appointed by order-in-Council dated 7th August, 1912, and its published report is just to hand.

But it must not be inferred that because the work has been done so speedily, it has not been done thoroughly. The Commission sat in 17 places in the Provinces on 20 different days, and examined 158 sworn witnesses, whose evidence covers 1,200 typewritten pages; while they visited and examined witnesses in 32 places outside the Province, securing evidence that fills another volume.

Outside the Province the Commission enquired into the systems of municipal government which obtain in Calgary and Edmonton, Alta.; Winnipeg, Man.; Toronto and Ottawa, Ont.; Montreal, Que.; and St. John, N.B., in Canada; and Spokane, Des Moines, Omaha, Boston, Washington, Memphis, New Orleans, Galveston, Houston, Los Angeles, Oakland, Tacoma, and some smaller cities under Commission Government in the United States.

The Commission's first thought is satisfactory, namely that the system of municipal government in British Columbia has worked well, as was gathered in every quarter. It is pointed out that this system is based upon that of Ontario and Manitoba, and, wisely, the Commission deprecates any serious change for what might not prove so useful. The only general suggestion is that the present volume of work is too large for the time at the disposal of the Councils, and this points to a small body giving all their time to the public service. One sentence is well worth quoting—"Of municipal corruption, we found no trace whatever."

Commission Government was fully investigated, as the wisdom of adopting it for large cities was advocated by some; and it is recorded that Boston, after a thorough investigation, decided not to adopt it; while Portland, Ore., and Los Angeles, Cal., recently defeated it. The Commission states: "After careful consideration, we are of opinion that it would be a mistake to adopt this system of Commission Government"; and proceeds to point out its defects, one reason being that its adoption would "necessarily lead to the introduction of the cumbersome political machinery in force in the United States."

The Commission goes on to say—"If for any reason it should become necessary in any municipality to relieve the Council to a greater extent than at present of their executive duties, we would suggest the formation of a Board of Control," and quotes Winnipeg's system, adding, that it "appears to have worked very satisfactorily."

The Commission puts their ideas into concrete form as follows:

"We would recommend that municipalities having a population of 15,000 or over shall have power to pass a by-law (which must be submitted to the electors in the same way as any referendum) providing—

(a) That the Council shall consist of the Mayor or Reeve, the usual number of Aldermen or Councillors and from two to four Controllers;

(b) That the Mayor or Reeve shall be elected annually, and that the Aldermen or Councillors, and Controllers shall be elected for a term of two years, half retiring each year;

(c) That the Controllers shall give all their time to the business of the municipality, and shall receive remuneration for their services;

(d) That the Board of Control (which shall consist of the Mayor or Reeve, and the Controllers) shall have power to employ or dismiss all employees of the municipality, including heads of departments;

(e) That the Board of Control shall have full authority over all the executive work of the municipality, subject to the right of the Council to reject, vary, or refer back its actions by a two-thirds vote.

As to division of cities into three classes—besides rural municipalities—as suggested by the Union of B. C. Municipalities, the Commission sees no good reason for adopting it; stating that the idea comes from the States where such classification is used as a basis for the borrowing powers; and as these powers are already provided here, such a provision is "unnecessary and even mischievous." It is granted, however, that a very large city, such as Vancouver, may need special powers, which can be granted by a special charter.

In the matter of Local Improvements, changes are suggested, especially by curtailing the heavy expense for advertizing in the newspapers.

To curb the interference of certain Private Companies, under the power of private acts, a Public Utility Commission is suggested.

The Commission endorses the desire of the Union of B. C. Municipalities to have powers conferred upon municipalities to purchase telephone systems and tram lines.

The Commission urges very strongly a Municipal Department of the Government similar to those in Manitoba and Alberta, (?Saskatchewan), which should oversee the auditing of a "uniform system of municipal accounting," and which should certify to the validity of money by-laws and debentures.

The investment of sinking funds in mortgages is deprecated.

The Commission agrees with a "marked concensus of opinion" that the term of Aldermen and Councillors should be two years, one half retiring each year.

The Commission advises the present system of forming Police and License Boards.

It suggests that the vote on property should go to the person paying the taxes, irrespective of any promise to sell.

As to School Taxes, which have been fixed by the School Trustees, it is suggested that the Councils should be satisfied as to the reasonableness of any expense calling for more than, say, 7 mills; also that School Trustees should possess the same qualifications as Aldermen or Councillors.

Exemption of taxation by churches and charitable institutions should be abolished; and it is pointed out that in Vancouver there is no exemption.

The Commission strongly advises that land bought at a tax sale should confer an absolute title (It does in Vancouver.)

A change, allowing remuneration to mayors in all cities, is recommended; also a Provincial Board of Censors; also a way of making Municipal Debentures a legal investment for trust funds, as in Ontario and the three North Western Provinces; also that the Government should aid the smaller municipalities in the expense of securing the return of criminals.

The Commission takes up various minor amendments in a draft of an Act.

The Commission was composed of Mr. W. H. Keary, Ex-Mayor of New Westminster, and ex-President of the Union of B. C. Municipalities, and Messrs. H. A. Maclean and A. E. Bull.

Correspondence

W. D. Lighthall, Esq., K.C.
Hon. Secty.

Union of Canadian Municipalities,

Dear Sir:

The owner of a plot of ground within the limits of the Town of Steelton, Ont., sub-divided his holding, advertised, and made sales of portions thereof and afterwards came to our Council asking approval of his plan for registration. Council referred the matter to the Property Committee who investigated and reported to Council that three additional streets were necessary, and Council adopted such report. The owner then applied to the District Court Judge who finally revoked will of Council and ordered owner's plan to be registered.

Council contested such Judge's jurisdiction and succeeded in obtaining prohibition from Judge Falconbridge in Chambers.

The owner has appealed to the Court of Appeal (Ontario Jurisdiction) asking to set aside Judge Falconbridge's ruling. Decision is reserved and judgment of Court of Appeal is pending.

This I believe will be the first contest under this Act, and will register as precedent, therefore I place this matter before you with hope of receiving assistance of your honorable Association in protection of rights of municipalities against the avarice of the speculator. If Town Councils have no jurisdiction in laying out streets which entail public expenditure, then our usefulness is gone, and corporate responsibility becomes a nullity.

Can you assist us in this matter?

Yours truly,

B. M. WYLIE,
Councillor.

B. W. Wylie, Esq.,
Town Councillor,
Steelton, Ont.

In reply to yours of May 7th,

Dear Sir:

All municipal authorities are in sympathy with and support you. The indiscriminate making of subdivisions is a great public evil in Canada and is not permitted in Germany, and in other foremost countries. We will await the decision of the Ontario Court of Appeals with interest. Our usual advice under such circumstances is that you are not obliged to accept the Streets as public Streets, and can put up notices stating "Not public Streets. The Town of Steelton will not be responsible for any use of same." And otherwise publish non-acceptance.

We will publish the facts in our official organ, The Canadian Municipal Journal, and take it up at our Convention in Saskatoon, July 15th, 16th, and 17th. Let us know what else we can do for you.

Faithfully yours,

W. D. LIGHTHALL,
Hon. Secty. Treas. U.C.M.

Where Women Rule

A woman Mayor and a majority of women in the Council of Tyro, a small town west of Coffeyville, Kansas, were elected at the municipal election lately. Their ticket was designated "Independent" on the ballot. It competed with the Progressive and the Citizens' tickets. Its platform calls for a "clean up" of the town, prompt attention to town business, better street lighting and an annual audit of towns books.

Municipal Housing vs Slums

Note:—The Garden Cities and Town Planning Association has lately prepared the following, which has been issued broadcast over Great Britain by the Agenda Club in connection with National Health Week.

In 1864 Liverpool possessed the worst slums in England—places that were the haunts of typhoid fever, immorality, crime, and drunkenness. Rows of houses, four and six stories high, built back to back, only nine feet apart, were inhabited by about one-fifth of the entire population of the city.

The social results of this state of overcrowding were little short of appalling. The death rate averaged 60 per thousand, whilst the homes of the people were never free from infectious disease.

Since that time Liverpool has spent considerably over a million sterling, tearing down these filthy slums and re-housing the people who were displaced in model tenements and cottages. The rents for the new houses are let at a figure within the means of the tenants. The poverty of the tenants generally can be imagined when it is stated that several thousands of them subsist on an average of less than 10s. per week and the greater number on less than 15s. per week. More than half of them are casual labourers employed at the docks.

The result of re-housing in Liverpool is an extremely satisfactory indication that large cities faced with large slum problems should take a bold and vigorous policy. Liverpool's figures up to December 31, 1912, are as eloquent as they are simple. They read as follows:

Total number of sanitary dwellings erected	2,663
Erected prior to 1897	629
Erected since 1911	2,034

(These are for labouring classes, and they are reserved for the dishoused.)

Death-rate: Declined from 60 to 27 per 1,000.

Tuberculosis: Declined from 4 to 1.9 per 1,000.

Typhus Fever: Once never absent; in 1910, not a case.

Typhoid: In 1896, 1,300 cases; in 1911, 200 cases.

Police Prosecutions: Have fallen 50 per cent.

The rents paid do not cover the charges involved by the public expenditure. The deficiency is made by striking a rate of 2½d in the £. It is estimated that the ratepayers, if re-housing had not been carried out, would be paying a rate of 5d. in the £. in order to cover the cost of increased inspection, police prosecutions, extra Poor Law rate, and all the other charges that fall upon a city, which neglects to deal with its slums.

The cash saving to Liverpool under the re-housing policy is estimated at £65,000, or double the cost of providing decent homes for the slum dwellers.

Municipal Life in Saskatchewan

The Department of Municipal Affairs at Regina, Saskatchewan, has prepared a municipal map which shows in clear outline the area of each of the 290 rural municipalities in that province.

A printed list has also been prepared containing the names and addresses respectively of the secretary treasurers of all rural municipalities, villages, towns and cities in Saskatchewan with their chief officials. It is used in conjunction with the map and is found to be of genuine convenience in every Western business office.

The map and list are procurable from the said Department at a cost of one dollar. The information which the above gives is a revelation of the wonderful development of the Province of Saskatchewan.

REVIEW OF CIVIC IMPROVEMENT

Conducted by

W. H. Atherton, Ph. D. (Sec. City Improvement League of Montreal) in conjunction with the Editor.

City Improvement Record Foreword

"City Improvement" as used in this department has a broad meaning, consequently this record may embrace most city problems and therefore can be designed to cover a vast number of agencies and to appeal to a large body of readers. This Journal is being developed and this section primarily designed to interest the members of the City Improvement League of Montreal, who individually are members of other associations. But a glance at its contents will show that it may be well extended to other associations of this and other cities. In pioneering this new venture the City Improvement League of Montreal desires to fill a longstanding need by providing a Canadian Record of City Progress.

It will not confine itself to its own transactions; rather it seeks to invite others to tell us of their own. Our mission is to learn.

We therefore open these columns to those interested in good government, housing and city planning, sanitation, public health, child welfare, educational and humanitarian agencies, and all sociological movements making for a better city, so that we may get inspiration and guidance from them.

To all such a hearty welcome!

Get Together!

In the preface of this number a point was made of associations getting to know one another. Elsewhere is a list of Montreal Associations which may be supposed to be interested in city improvement and have something to teach us.

Similar lists, sent in from other cities might be the nucleus of a Canadian Directory of Sociology. Such are therefore invited.

How many town planning or housing movements are going on in Canada? How many parks and playgrounds propagandas?

What associations are behind them? What are the addresses of their secretaries?

In Toronto there is the Toronto Housing Association whose secretary is Mr. W. S. B. Armstrong. In Winnipeg, Hamilton, Calgary, Regina and other places there are city planning and housing movements going on, but where are we to find any literature on the subject and who will give us the names of the secretaries?

In Hamilton there are several Local Ward Improvement Associations. Mr. Charles Mulford Robinson, in his work on "The Improvement of Towns and Cities", singles out Hamilton as the only Canadian example of the civic improvement idea that he probably knew in 1907, when he wrote the book.

Therefore we should like to learn from Hamilton. So far we must be content with what he tells us. "The City of Hamilton (Canada) Improvement Society is an organization of citizens of which the mayor is President. Its object is to make of Hamilton a healthful and beautiful city. In its announcement, the Society states that it does not desire to supersede any of the municipal departments, but rather to aid and encourage the committees by calling attention to matters which had been overlooked or neglected. It issues a booklet containing the city ordinances, and appeals to citizens young and old to obey these and so, by leaving undone many specified things, to add much to the attractiveness of Hamilton."

Does this society still exist? If so, who is the secretary? This society's literature should be helpful.

Money voted for playgrounds

The sum of \$10,000 recently voted by the Controllers of Montreal for the installation of playground plant and the engagement of trained Supervisors of play in the public playgrounds, is the result of intelligent object lessons provided by the Parks and Playgrounds Association, a volunteer Society which co-operates with the official representatives of the City by providing the inspiration and pioneering the preliminary Educative Experiments to be afterwards approved and subsidized by the City Hall—the proper consequence of harmony between the official administrators and their lay helpers.

Pictures in Parks

The parks of Montreal will again have this summer the series of moving pictures for the children of an educative nature, which apply to parents as well. The City Improvement League, with other Societies, is again co-operating in the same Committee that so successfully managed last year's campaign. This year, its utility to the City is such that the Controllers have subsidized the movement.—Another example of harmony between the official and volunteer sides of a city's administration.

A City Plan for Montreal

The City Improvement League of Montreal is frequently applied to from the States for news on the City planning movement initiated by it in 1909. One of its planks was the appointment of a Metropolitan Parks Commission by the Provincial Government, there being named, Sir William Van Horne (Chairman); controller E. P. Lachapelle, M.D.; W. D. Lighthall, K.C.; J. C. Walsh; Alexandre Michaud, Hon A. Boyer and the Mayor L. A. Lavallée K. C. (ex-officio). Their object was to secure a city plan. But very little has been done for any concerted scheme under this Commission's auspices. It has not any funds! It is true that the Commission has power to levy one twentieth of one per cent. on all taxable real estate on all Municipalities on the Island of Montreal, which may accept it. But all the suburban municipalities are waiting Montreal to begin. But the Aldermen are afraid to vote the tax because they imagine their constituents are unwilling to be so taxed. Hence the delay.

City Planning and Housing Association

Till a few months ago, the Central Council of the League kept up the fight to break up this barrier of timidity, but recently a new and influential Association entitled "The Greater Montreal Planning and Housing Association" has arisen with the prime purpose of improving the housing conditions in Montreal. But finding that all reform is being blocked by the absence of a city plan, this body has been directing all its initial efforts to obtain the City Planning facilities for the Metropolitan Parks Commissioners, thus continuing with a reinforcement of new workers in the field, the line pursued consistently by the prime movers of the League all along.

By mutual consent, this new organization will concentrate all its efforts on City Planning and Housing as the recognized committee for Montreal, thus leaving the League free for other movements.

Already the aims of the new Association have made an impression on the public and the Aldermen. The day of the City plan is getting nearer, but at present the "status quo" remains of Paralyzed Progress.

Societies in Montreal

- Though some on this list may, at first sight, appear to be outside the work of civic uplift, yet, on consideration, all will be found directly, or indirectly, interested.
- Aberdeen Assn.; Mrs. W. Cole, 215 Stanley St.
 Alliance Nationale; 57 Place Viger.
 Architects' Assn. of P.Q.; 5 Beaver Hall Hill.
 Assoc. for Improvement of Vehicular Traffic; Lt. Col. Starke, Pres., 4 Place Royale.
 The Art Assn.; Sec. J. B. Abbott, Sherbrooke St. West.
 Baron de Hirsch Institute; L. Cohen, Pres., 410 Bleury.
 Boys' Home; J. R. Dick, 115 Mountain St.
 The Boy Scouts of Montreal; 584 St. Catherine West.
 Builders' Exchange; 261 St. James St.
 The Canadian Club; Sec., Talbot Papineau, 52 Metropolitan Bldg.
 Canadian Handicrafts' Guild; Sec. Max Liebich, St. Catherine St. West.
 Canadian Nurses' Assn.; Miss. Phillips, 43 Argyle Ave.
 Can. Soc. for the Prevention of Cruelty to Animals; Sec. J. R. Innes, 286 St. James St.
 Catholic Girls' Club; 311 Mackay St.
 Catholic Social Study Guild; Sec. M. McCaffrey, Prince Arthur St.
 Child Welfare Assn.; Sec. A. Chevalier, City Hall.
 City Improvement League; Sec. W. H. Atherton, Ph. D. 402 Coristine Bldg.
 La Chambre de Commerce Francaise; 35 St. James St.
 Chambre de Commerce; 76 St. Gabriel St.
 Charity Organization Socy; Sec. R. Smith, Jeanne Mance.
 Childrens' Aid Society; Mrs. Weller, 79 Arlington Ave.
 Childrens' Fresh Air Fund; C. M. Alexander, 219 St. James St.
 Childrens' Memorial Hospital; Cedar Avenue.
 Citizens' Association; Sec. G. O. Montet; Banque Provinciale.
 Clercs de St. Viateur; 2061 St. Dominique St.
 Conseil des Arts et Manufactures; J. P. L. Berube, Monument National.
 Commission des Ecoles Catholiques; Sec. M. Perrault, 85 St. Catherine West.
 Cottage Homes; Miss Mary Hickson, 272 Mountain St.
 Catholic Total Abstinence Union of Canada; 485 Prince Albert Ave.
 Deaconesses' Home; Miss. Wilcox, 7 and 9 Coursol St.
 Dickens' Fellowship; Sec. Denzil Ridout, McGill College Ave.
 Dominion Alliance; Sec. John H. Roberts, St. Peter St.
 Ecole Sociale Populaire; Office of Canadian Messenger, Rachel St.
 Greater Montreal Planning and Housing Assn.; Talbot Papineau, 52 Metropolitan Bldg.
 German Club; 403 Dorchester St. West.
 Girls' Friendly Society; Mrs. Warwick Chipman, 647 Dorchester W.
 Goodwill Holiday House; Miss. Howard, 860 Tupper St.
 Hervey Institute; Windsor & Claremont Aves.
 Institution des Sourdes Muettes; 595 St. Denis.
 Irish Protestant Benevolent Soc.; 419 Dorchester W.
 Iverley Settlement; 6 Richmond Square.
 King's Daughters; 422 Mackay St.
 Ladies' Benevolent Society; 31 Berthelet St.
 Ladies' Hebrew Benevolent Soc.; Mrs. C. A. Workman, 333 Kensington Ave.
 Ladies of Loyola Club; Pres. Miss. Tansey, 14 Drummond St.
 Local Council of Women; Mrs. Walter Lyman, 80 Victoria St.
 L'Ecole d'Industrie de Montfort; Rev. Henri Richard, 391 Lagauchetiere West.
 La Federation Nationale; Monument National.
 Le Foyer (Girls' Hospice); Rev. Abbe Gauthier, Notre Dame Church.
 Mackay Institute for Deaf and Dumb & Blind; Notre Dame de Grace.
 Medico-Chirurgical Society; Sec. Dr. Hanford McKee, 112 Mansfield St.
 M. A. A. A.; St. Catherine St. West.
 M. Assn. for the Blind; Sec. Mrs. P. Layton, 407 Burnside Place.
 Montreal Board of Trade; Sec. Geo. Hadrill.
 M. Day Nursery; 50 Belmont Park.
 M. Diet Dispensary; Inspector & St. Antoine Sts.
 M. Foundling & Baby Hospital; 43 Argyle Ave.
 M. Horticultural Assn.; A. J. Bowles, P. O. Box 778.
 M. Natural History Soc.; Sec. A. Griffin, 365 Mountain.
 Murray Bay Convalescent Home; S. P. Stearns, 123 Mackay St.
 Needlework Guild, Montreal Branch; Mrs. J. B. Learmont, 30 McGregor St.
 Numismatic & Antiquarian Soc.; Sec. Pemberton Smith, 50 Canada Life Bldg.
 P. of Q. Dental Assn.; C. F. Harrison, Birks' Bldg.
 Parks & Playgrounds Assn.; Miss S. Watt, 285 Stanley.
 Protestant Board of School Commissioners; Sec. H. J. Silver, High School, Peel St..
 Protestant Infants' Home; Miss J. Edgar, 380 Mountain.
 Reformatory School; DeMontigny St.
 Royal Edward Institute; Dr. E. J. C. Kennedy, 419 Dorchester W.
 Royal Life Saving Society; Sec. L. G. Norris, 59 Church.
 Shawbridge Boys' Home; Shawbridge, P.Q.
 Sisters of Hope; 505 Sherbrooke St.
 Social & Moral Reform Assn.; W. Chipman, L. & L. & G. Bldg.
 Soci t  des Artisans Canadiens Francais; St. Denis St. & Place Viger.
 Soc. for Protection of Women & Children; 332 Lagauchetiere St.
 St. Andrew's Society; 403 Aqueduct St.
 St. David's Society; Sec. W. Roberts, 98 Marin Ave.
 St. George's Society; 425 Lagauchetiere St.
 St. Jean Baptiste Assn.; No 4, Monument National.
 St. John's Ambulance Assn.; c/o. Dr. H. B. Yates, 257 Peel Street.
 St. Margaret's Home; Mrs. Sutherland Taylor, 79 Shuter St.
 St. Patrick's Orphanage; St. Catherine Road, Outremont.
 St. Patrick's Society; T. P. Tansey, 14 Drummond St.
 Trade and Labour Council; Temple of Labour, 131 St. Dominique St.
 University Settlement; 161 Dorchester St.
 Victorian Order of Nurses; Bishop St.
 Victoria Sunshine Society of Canada; Mrs. G. A. Brown, 718 Dorchester St. W.
 Women's Art Society; Mrs. Arthur Gault, 229 University St.
 Women's Club; Y.M.C.A. Drummond St.
 Women's Canadian Club; c/o. Mrs. R. W. Reford, 300 Drummond St.
 Women's National Immigration Soc.; Miss Jeffrey, 87 Osborne St.
 Y. M. C. A.; Drummond St.
 Y. W. C. A.; Dorchester St. West.

CITY IMPROVEMENT LEAGUE OF MONTREAL

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and the representatives appointed from Associations interested in Civic, Philanthropic and Humanitarian Betterment.

Fourth Annual Meeting

(Official Report)

The President, Dr. J. G. Adami, presided at the fourth annual meeting, and in a brief address outlined the work of the League and its success during the year, including the Child Welfare Exhibition. He pointed out that the assertion that the Exhibition had not produced tangible results was ill-founded, for, as one result only, the St. Jean Baptiste Society was now at work on a practical scheme that would be powerful in reducing the excessive infant death rate of the city. This was "assistance maternelle," and involved a large number of nurses and visitors who would call upon and help all mothers in the care of their babies. The mover in this was Mr. Olivar Asselin, who had been an active helper at the Exhibition, and had taken practical lessons from it that he was now putting into execution. He hoped that this good work would receive generous and wide support. Another result was that the clergy were taking more practical steps to guide their people into the ways of health and comfort. Another result was the formation of the Greater Montreal Housing and Town Planning Association which had the good wishes of the League in the special line of work it was promoting. He alluded to the need of an official organ, and spoke very highly of the Canadian Municipal Journal, which had been asked to suggest a plan for taking this position.

Mr. Farquhar Robertson read the Treasurer's report which showed receipts of \$1,165 and expenditures of \$925, leaving a balance of \$240. Besides this, \$457 had been raised for the memorial to the late Prof. Gregor. He said that his duties as Harbor Commissioner made him ask that some other member take his place as Treasurer.

Dr. W. H. Atherton, Ph. D. read the

Secretary's Report

A tree is known by its fruits. If the fruits are good, so is the tree, and conversely.

The fruits of the City Improvement League during the past year are such that the idea for which the League stands, may be pronounced good also.

It is that of co-operation in a clearing house of activities in City Betterment, and the creation and upkeep of a sound public opinion and civic pride as an absolute necessity for the maintenance of a well governed city. The success of the year started with the completion of the Child Welfare Exhibition which was due entirely to the friendly co-operation of all classes, races and religions of the city towards one great common object of universal interest—the city child; general social reform through the child being the object in view. The League claims to have fathered the idea of the Exhibition held in the Drill Hall last October, and to have promoted it as the natural outcome of all its showings towards civic co-operation during its existence.

For its execution, however, the praise must be meted out among the various organizations which took so large a part in it. To single out all these would be difficult, while to omit any would be temerarious and dangerous. But as the welfare of the child so much concerns the woman's organizations and the active part played by them was so conspicuous, special record should be made of the splendid work of the many societies co-operating under the direction of the Local Council of Women and La Fédération Nationale de St. Jean Baptiste.

At a meeting of the Council of the League, held on November 8th, 1912, it was moved by the Hon. J. J. Guerin, M.D., ex-mayor, and seconded by ex-alderman U. H. Dandurand that recognizing the cordial support received by the City Improvement League in its efforts to promote the recent Child Welfare Exhibition, held in this city of all races, and creeds, and associations of widely diverse aims; and recognizing further the unexampled success which has attended this co-operation, the thanks of the Council be formally tendered to the Presidents and Executives of these bodies, and to the heads of the Provincial and Municipal Boards of Health; and that a copy of this resolution be forwarded to the same.

The Child Welfare Exhibition was therefore a city success. It left its mark behind and its fruits will be seen in a few years more evidently than at present. Meanwhile it is hoped that it may be reproduced at no distant date, "Lest we forget". Canada, too, has shared the inspiration.

In order to continue the good work of the Exhibition, and to promote Child Welfare interests in the Dominion, the Child Welfare Association remains as a permanent organization. The exhibits are still obtainable and a complete record by photographs and lantern slides has been secured. Montreal is to be congratulated as being at the head of this movement, which is destined to have a very great and widely beneficial effect on our national life.

As an aftermath of the Child Welfare Exhibition a meeting, under the auspices of the League, was called of societies to discuss the leading movements necessary for propaganda. The following were agreed upon as desirable:

1. The establishment of a Housing Association;
2. The promotion of a city plan and the continuance of support to the Metropolitan Parks Commission established for that purpose;
3. The further development of the Provincial and Municipal bureaus of Hygiene and of volunteer associations such as milk stations, child welfare stations and "gouttes de lait." These latter have been considerably subsidized by the city;
4. The increase in number, of small parks and playgrounds;

5. The establishment of convalescent Homes in the city;
6. The promotion of laws to assist families to keep together;
7. The wider use of school plant and premises;
8. Moving pictures in the schools;
9. An investigation into the public libraries systems of the city, with a view to unification;
10. An enquiry into means for the prevention of abuse in "Soothing syrups";
11. The promotion of a Civic Museum and Congress Hall suitable for large gatherings and with every facility for holding exhibitions and conventions.

Social Survey Work

In connection with the Child Welfare Exhibition the city was benefited by a great gathering of social study experts from Canada and the States under the auspices of the Canadian Charities and Corrections. The importance of Montreal as a humanitarian centre was then realized. During the year, social investigation work has been partly developed in connection with the churches. A "Social Workers Club" has also been inaugurated and interesting and illuminating discussions, have taken place this winter in the new "University Settlement Building."

General city Improvement Movements

1. City cleaning movement. Last spring, at the instigation of the League, on the original suggestion of the Montreal Womans' Club, a large delegation of Societies and institutions presented a petition to the Mayors and the City Controllers, praying for the proclamation of a general city cleaning up day.

The mayor issued a proclamation and the work was efficiently undertaken by the Incineration and Scavenging Department of the City Hall. The tentative movement was popularly upheld.

The League has again approached the Mayor and Controllers for the same purpose and the work will be undertaken doubtless on a great scale this year.

2. Other occasions on which the Controllers have been approached this year have been for the purpose of securing better lighting and policing of some of the public parks during the summer evenings and of the preservation of trees in the public thoroughfares.

3. In preparation for the Child Welfare Exhibition, the League appealed to the controllers with the University Settlement which initiated the movement, the Parks and Playgrounds Association, the Child Welfare Association and other associations for permission to use the public parks for free open air moving pictures and music. Permission was willingly granted and the innovation was welcomed by large crowds of many thousands of citizens in the various parks of the city.

This popular matter of instruction and recreation should be utilized again this year by the Moving Picture Committee then formed. The question of Tramways reform now so largely before the public, was early promoted by the League. It is to be hoped that a solution will be quickly arrived at. During the winter the League, with the Parks and Playgrounds Association, co-operated with other associations of the Dominion in presenting a petition to the Federal authorities to secure for some months from the British Government the services of Mr. Thomas Adams, executive officer of the Town Planning Act of England. The object was to stir up interest in the Dominion on Town Planning and Housing, on right lines. The Federal Government has taken the matter up and an answer is still expected from London.

City Planning Report

Since the appointment of the Metropolitan Parks Commission which was secured by the consistent agitation maintained by the League, the chief aim of the City Planning Committee has been to substantiate the Commission's demand for a subsidy to be granted by the Municipality of Montreal at the rate of one twentieth of one per cent. on all taxable property. For without funds the Commission must remain practically inoperative.

The Aldermen have each been formally approached in this matter, but as yet the demand has not been granted, although there is a greater prospect of eventual success than hitherto. Thus again the city planning movement has been delayed a full year. This Committee reports the near completion of the memorial to Prof. Gregor, one of the pioneers in the present city planning movement. The memorial will take the form of a fountain to be placed to one of the parks. The money has been subscribed by members of the League. The treasurer is Mr. Farquhar Robertson to whom subscriptions may still be handed in. Apart from the personal tribute involved in the memorial, its erection is meant as a recognition of the place of honour due to good citizenship. Montreal can well follow the example of other cities in the adornment of public places by ornamental and useful monuments.

Housing Report

At the conference in November already alluded to, it was agreed that the movement of first rate importance to be entered upon universally in the city was a Housing Campaign. On the part of the League, its secretary was instructed to follow the National Housing Conference held in the latter part of November at Philadelphia and to report back the best methods that were being undertaken in American cities to solve similar problems to our own. He found out that housing progress in most cities in the States was in direct ratio with the existence and activity of Volunteer Housing Organizations in their midst.

In his subsequent report to the Council, the principal recommendations were as follows: 1. That there should be held shortly a Canadian National Housing Convention, to look after the future of our own special problems in the Dominion; 2. that locally

1. A strong Committee and Association of public spirited citizens should form a volunteer movement of study and action, which should also, if possible, make a practical demonstration of the possibility of good housing for the people by the erection of model dwellings at a moderate rent.

2. That every effort should be made to secure an official civic Bureau of Housing and for that purpose the Metropolitan Parks Commission with its charter to provide for city planning and to report to Government on housing reform, should be substantiated.

3. That all movements for housing reform should be brought in connection with the official and volunteer bureaus recommended.

Meanwhile other organizations were also coming to similar conclusions so that laterly there has been evolved by common consent a new organization which, under the name of the Greater Montreal City Planning and Housing Association "will undertake the housing question as well as the propaganda of a city plan as intimately bound together." This new organization has been heartily backed by public opinion.

Prior to the formation of the last named association, the members of the League were invited to two lectures, one by Mr. Bernard Newman, Secretary of the Housing Commission of Philadelphia, on housing reform, called under the auspices of the Charity Organization, and the second by Mr. Ewart G. Culpin, the Secretary of the

Town Planning and Garden Cities Association of England, given under the auspices of the League.

Both lectures were very instructive and aroused public interest. City Planning and Housing Reform have been consistently urged and promoted by the League since its inception. It is now glad to welcome a body which will specialize on these two fundamental problems of city life. This new accession of strength cannot but be productive of great progress for the city.

Literature Report

During the year the Secretary has been receiving as hitherto from the United States, Canada and England, a regular supply of reports, pamphlets and journals on all phases of city betterment such as City Government, City Planning, Housing, Child Problems, Public Health, Sanitation, Criminal Reform, and general humanitarian work.

These have been at the disposal of the members or of other organizations, but as these require sifting and predigesting there has been little call for them. Hence a means will be suggested to make this information more easily accessible; on the other hand there has been a growing demand from the States, Canada and elsewhere for our own reports and for information of forward movements on governmental and humanitarian lines, being conducted in Montreal and Canada.

It is perfectly evident that Montreal is being looked to as the centre of Canadian City Improvement. It remains for us to show that this confidence is not misplaced and to seize upon this tendency to turn to us as the central educative force in Canada, by a still wider literary outlook.

For this purpose, it is now recommended by your Council that a monthly official journal of Canadian City Improvement should be undertaken for the benefit of our own members and these of co-operating Associations in Montreal and Canada, and for general educational purposes.

There is at present no such Canadian journal of civic betterment in circulation on sufficiently broad lines, but there can be found one that approaches more closely than others and which with every little development can be made to satisfy our present needs and is willing to do so. This journal, the "Canadian Municipal Journal," already treats of the above mentioned city problems from the official side of city life and reaches the mayors and city officials of all the Canadian Municipalities and most of the Boards of Trade and similar corporations.

By adding to this Journal a section from the volunteer workers individuals or associations, a complete monthly survey of Canadian Municipal life could be presented which could appeal to thoughtful students and experts of both the official and unofficial classes. It could be used as a directory of all forms of civic endeavour, of permanent value. It could be a municipal "who's who" and "what's what" of Canadian civic enterprises.

The daily Press would welcome such a journal to supplement its own inadequacies, for the value of concise, authorized, copy naturally appeals to them. There is also necessarily much information lost, or inadequately featured in the ephemeral daily Press, which should be more scientifically presented and preserved.

Annual reports, vital statistics, illustrations and notices of important conventions or social experiments such as notices of civic tours through Europe could be given a wide circulation; fruitful ideas should not be allowed to die still born. The many should benefit by what often only reaches a few overworked auditors.

Bonum sui diffusivum est

Good is desirous of self communication

Should the above suggestion be accepted, arrangements have been made with the Journal by which the

financial aspect could be met by an increase of the ordinary membership fee of one dollar to two or more dollars so that the Journal could be delivered monthly to the homes of our members.

Secondly co-operating associations willing to receive information or to contribute their own could assist by a subscription fee to be afterwards determined. Arrangements for a number of copies for their members could be made at a special rate.

This much could be promised all such associations, that justice and courtesy and the absence of exclusiveness or narrowmindedness would mark the new venture as projected.

There would be a fair field and no favour.

Membership Report

The fidelity of our members in renewing their subscription to the League is gratifying and shows a belief in the solidity of the fundamental purposes of the League.

But the infusion of new blood is not as accelerated as we could wish. Perhaps more blatant publicity methods are needed along these lines. One method of extending membership may be forthcoming by the establishment of a journal.

A little personal enthusiasm on the part of members, communicated to their friends might help to raise the number of our members thus contributing the sinews of war which are needed to keep up an organization that is not established to meet crises but thoughtful foresight to prevent them. If the idea indulging the City Improvement League makes for good, let it be encouraged. If not, let it die the death of inefficiency.

The Council of the League begs to acknowledge the courtesy of the Architects Association of the Province of Quebec, the Art Association and the Medico-Chirurgical Association for use of their rooms during the year; and of the Press for generous publicity to all good movements making for city Betterment.

The Editor of the Journal explained its position and its desire to further any movement, such as that of the League, for the betterment of municipal life, and to aid the volunteer societies in this good work.

Mr. E. O. Montet, secretary of the Citizens' Association, proposed that the Journal be adopted as the official organ. Rev. Dr. Patterson Smyth seconded this, and the resolution was carried unanimously.

Moving Pictures in Parks

Miss Helm reported on the moving pictures shown in the Parks, a movement initiated by the University settlement.

Thirty performances were given in different parks, at which the total attendance was estimated at 500,000.

Subscriptions, of which the greater part was secured by Mrs. James U. Laing, amounted to \$401.25, while the disbursements were \$365.50. In addition the M. L. H. & P. Co. gave electric light and connections free of cost, and the Film and Railway Companies gave films and pictures.

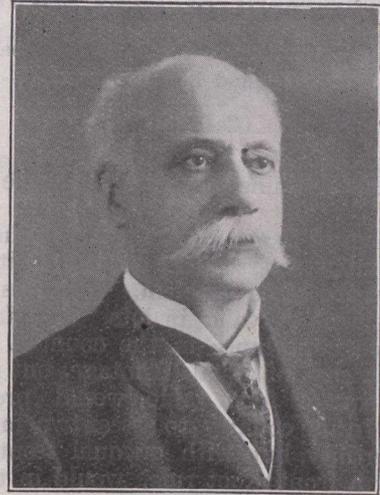
The report was submitted by the Committee: chairman, Miss Elizabeth Helm; secretary, Mrs. V. K. Spicer; treasurer, Mr. James G. Ross; Dr. Atherton, Publicity Committee of Child Welfare Committee; Mme. Bouthillier, St. Jean Baptiste Association; Mr. Lyon Cohen, Baron de Hirsch Institute; Miss Eglough, City Improvement League; Dr. Milton Hersey and Dr. W. E. Kennedy, Vice-presidents, Child Welfare Committee; Miss Edith Watt, Parks and Playgrounds Association; Miss Witherspoon, assistant director, Child Welfare Exhibition.

A vote of thanks to the Press for their generous aid was passed heartily.

Amendments Wanted

The Union of Manitoba municipalities have asked for several amendments to the Municipal Act as follows:

Making the remuneration of reeve a sum not to exceed \$200; to define the liabilities of heads of families under the Public Health Act in cases of contagious or infectious disease; legislation to compel railway companies to destroy gophers on rights-of-way; adjustments concerning expenses of union school districts; a commission to enquire into drainage matters; certification by patient treated in hospital where municipality is responsible; amendment to Municipal act to increase commutation from \$1.20 to \$3.00; legislation to provide for the medical inspection of schools; legislation to discontinue bonusing of railroads, etc.; legislation requiring plans of subdivisions of property to be approved by resolution of council before registration; the erection of a wire fence at the international boundary to stop Russian Thistles and other Noxious Weeds coming into Canada; better consolidation and harmonization of the Revised Statutes; an amendment to the Good Roads Act and the Highway Improvement Act, and that the latter be amended to permit a municipality to assess its portion of the cost of works performed under the provisions of the Act, partially over the whole rateable property of the municipality, and partially over the lands abutting on both sides of said highways for a distance of say three miles from said highway or highways; also an amendment to the Good Roads Act enabling the government to contribute towards the cost of any work performed under the act to the extent of twenty-five per cent.



CONTROLLER LACHAPELLE, M.D.,
of Montreal, who has just been made LL.D. by McGill
University.

The Value of Land

A section of the North Shore, Chicago, constituting some twenty acres, was in 1902 held at \$200,000, and was in line for purchase for development as a public park. Later on, however, it was decided to build a park by reclaiming the submerged shallows of the lake along the frontage of the property. In 1906, after these improvements were nearly completed, this same twenty acres was held at a price amounting to \$2,000,000, which constituted more than the cost of the improvements.—Municipal Engineering.



HOTEL WAWA, ALGONQUIN PARK, ON THE GRAND TRUNK RAILWAY.

Assessment of Real Estate

(Report of the Committee of the Fifth National Conference
on State and Local Taxation)

(Concluded)

Establishing Standards of value

The problem of fixing a standard of value is presented to the country assessor just as to the city as it is, but it is not the same problem. In cities frontage is the chief element of value in lots. But frontage has small relative importance in the country. To assess two lots in a city, of equal frontage, but of different depths, by square foot value would produce great inequality. In the country to assess two farms of equal area and fertility, but with unequal frontages on the highway, by a front foot rule, would in that case be gross inequality. Superficial area or acreage must be the rule for assessment in the country.

The country assessor does not have to determine the normal unit of an area as does the city assessor. The acre is the commonly accepted unit. But he has the same problem as the city assessor of establishing the value of his unit at different points in his district.

We recommend the same method as for city assessors; namely, land value maps.

Land Value Maps

On each road the value of an acre of each class of land, into which the land in his district is divided for purposes of assessment, should be determined. From such units value the value of the acreage in each farm can be determined, making due allowance for rock, gully, hillside, etc.

In our last report we discussed at length the classification of land for assessment purposes, particularly rural land. The country assessor can enter on the maps at appropriate points the values which he has determined upon as the normal value per acre of land of these different classes. Then by looking over the map as a whole he can readily see whether he has made sufficient allowance in these acreage values for difference of location, topography, transportation facilities, improved highways, and other advantages or disadvantages.

Building Values

The assessment of buildings in the country does not present problems differing from assessment of buildings in the city, and the country assessor can use the same rules as the city assessor. He will have fewer types to deal with, and the problem should be easier for that reason. We desire, however, especially to caution country assessor to make a proper allowance for depreciation in the value of buildings, for the methods of construction and the failure to keep up proper repairs in country buildings cause them to deteriorate much more rapidly than city buildings.

2. PUBLIC SERVICE CORPORATIONS

The property of public service corporations should be assessed as a unit. This rule, if followed, will remove most of such property from the local assessors, as by far the largest amount of public service corporation property extends through more than one tax district. The manner of distributing taxes collected upon the value of public service corporation property when as-

essed as a unit, or whether such property should be assessed at one rate or at local rates through an apportionment of assessed values among the local tax districts, are questions outside the scope of this Committee. Our suggestion is merely that the assessment of this property should be made as a unit by one assessing authority. This, however, is impracticable in some States because of constitutional provisions.

Where the local assessor must continue to be charged with the actual assessment of the property or franchises, or both, within his district, of a public service corporation whose lines extend through several districts, he should, where practicable, be guided and controlled by positive regulations, prescribed by central state authority, so that there may be uniformity of assessment of this class of property.

So much of the value of public service corporation property, however, depends upon its employment as a unit and its actual or potential earning power, that a local assessment at physical valuation is rarely satisfactory to any one.

3. Forests, Mines, and Quarries

The local assessor is as a rule poorly equipped for making a valuation of unusual classes of real estate such as we have embraced in the general terms of forests, mines, and quarries. Such assessment work requires special knowledge and skill. A State Tax Commission can be of great assistance to local assessors in furnishing data and rules for the assessment of such property.

In the State of Washington, for example, the State Tax Commission has conducted "timber cruises" for the purpose of mapping the timber lands of the State. The Commission has prepared maps of a number of counties, subdivided into sections, and has noted upon each map the character of the timber in each of these subdivisions, together with other information of great assistance in valuation.

The Minnesota Tax Commission has conducted extended investigations of the iron ore deposits, and has compiled tables showing the relative values per ton of the various grades of iron ore deposits.

Wherever practicable, assessments, or at least a valuation, of such unusual real estate should be made by a State Board for the information of local assessors. Where this cannot be done, it would be advisable in many cases for the local governing officials to have a valuation made by a competent person, or persons, for the guidance of local assessors.

Conclusions

1. A tax map should be used in each tax district. Accurate, equitable, and scientific assessment cannot be made without an accurate map as a base.

2. Land and improvements should be separately assessed.

3. Standards of value should be established by each assessor, for land and for buildings, to assist him in the exercise of his judgment.

4. A table of values, by which to determine the relative value of lots of varying sizes, should be established and used in each city.

5. Land value maps, on which the unit values of land throughout the city are shown should be prepared and used in each city.

6. A table of building factors should be prepared and used by assessors from which, when applied to cubage or square foot floor area, the approximate value of a building may be determined.

APPENDICES

BALTIMORE, LINDSAY, AND BERNARD RULE

HOFFMANN-NEIL RULE

Unit, 150 feet deep. Value, \$1000

Used by New York City Tax Department for most sections. Showing percentage of value for various depths of a 100-foot lot.

Table calculated up to 200 feet

Feet	Per Cent						
1	06.76	26	45.48	51	67.45	76	85.14
2	10.14	27	46.50	52	68.22	77	85.79
3	12.86	28	47.51	53	68.99	78	86.44
4	15.20	29	48.50	54	69.75	79	87.09
5	17.32	30	49.47	55	70.51	80	87.73
6	19.29	31	50.42	56	71.26	81	88.37
7	21.12	32	51.36	57	72.01	82	89.01
8	22.82	33	52.29	58	72.75	83	89.64
9	24.43	34	53.21	59	73.48	84	90.27
10	25.98	35	54.12	60	74.20	85	90.90
11	27.48	36	55.01	61	74.92	86	91.53
12	28.93	37	55.89	62	75.63	87	92.16
13	30.33	38	56.76	63	76.34	88	92.78
14	31.68	39	57.63	64	77.04	89	93.40
15	32.98	40	58.49	65	77.74	90	94.01
16	34.24	41	59.34	66	78.43	91	94.62
17	35.47	42	60.18	67	79.12	92	95.23
18	36.67	43	61.02	68	79.81	93	95.83
19	37.84	44	61.85	69	80.49	94	96.43
20	38.99	45	62.67	70	81.17	95	97.03
21	40.12	46	63.48	71	81.85	96	97.63
22	41.23	47	64.29	72	82.51	97	98.23
23	42.32	48	65.09	73	83.17	98	98.82
24	43.39	49	65.88	74	83.83	99	99.41
25	44.44	50	66.67	75	84.49	100	100.00

Depth from Front	Per Cent of Size	Value
5	3 1/3	\$90
10	6 2/3	150
15	10	210
20	13 1/3	270
25	16 2/3	330
30	20	385
35	23 1/3	440
40	26 2/3	490
45	30	540
50	33 1/3	585
55	36 2/3	630
60	40	670
65	43 1/3	706
70	46 2/3	739
75	50	769
80	53 1/3	796
85	56 2/3	820
90	60	842
95	63 1/3	862
100	66 2/3	880
105	70	896
110	73 1/3	911
115	76 2/3	925
120	80	938
125	83 1/3	950
130	86 2/3	961
135	90	972
140	93 1/3	982
145	96 2/3	992
150	100	1000
155	103 1/3	1007
160	106 2/3	1013
165	110	1019
170	113 1/3	1025
175	116 2/3	1030
180	120	1035
185	123 1/3	1039
190	126 2/3	1043
195	130	1047
200	133 1/3	1050

Standard lots in New York are 100 feet deep. The Department suggests the following rule for deeper lots:

125 feet.....	109 per cent
150 feet.....	117 per cent
175 feet.....	124 per cent
200 feet.....	130 per cent

NEWARK, NEW JERSEY, RULE

For Property in Business Districts

Standard, 100 feet deep.

Feet in Depth	Add for Each 25 Feet	Total Value in Percentage
25	50	50
50	24	74
75	14	88
100	12	100
125	11	111
150	10	121
175	8	129
200	4	133

HOFFMANN RULE

(Calculated here in 2 decimals only, and by 5 feet distance

Feet	Per Cent	Feet	Per Cent
5	18	55	71
10	26	60	75
15	33	65	79
20	39	70	82
25	45	75	85
30	50	80	88
35	55	85	91
40	59	90	94
45	63	95	97
50	67	100	100

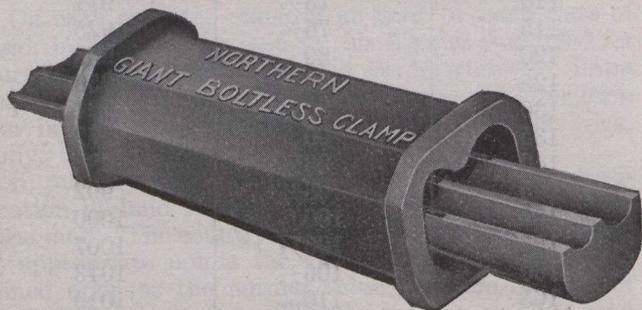
Equipment and Engineering

Interesting Notes on the latest Municipal and Telephone Appliances.

Boltless Guy Clamps

The Northern Electric & Manufacturing Company have purchased from W. N. Mathews and Company, St. Louis, Mo., the patent rights for Canada on the "Mathews Boltless Guy Clamps," and are manufacturing these in Canada under the name of Northern Boltless Guy Clamps.

Primarily the boltless guy clamp was designed to eliminate the cumbersome, time-consuming process of attaching guy and span wires to poles and anchors. Since it has been in actual service numerous other advantages have been found which alone made its use worth while. The Northern boltless guy clamp is manufactured in two sizes, the "Giant" for guy strand 5/16 in. and 7/16 in. in size, and the "baby" for use on 1/4 in. and 5/16 in. strand. In principle the clamp is simple. It consists of a wedge grooved on one side and smooth on the other, which fits into a tapered sleeve with internal grooves on one side. These grooves on the wedge and sleeve when mated form for the strands a pair of channels which are gradually reduced in section as the wedge enters the sleeve.



To apply the clamp, the span or guy strand is run through the sleeve, thence around the pole or through the eye of the anchor and back through the sleeve. The wedge is then inserted in the sleeve, and as it is driven tight it wedges the wire securely, the two sections of strand filling the grooves. The double groove in the sleeve and wedge permits clamping without deforming the strand, and as the tension in the strand comes as much from the section in direct line with the guy as from the one forming the stub end, the clamp can be set in either direction according to convenience in driving the wedge. The time required to apply the clamp after the slack has been taken up in the strand is almost negligible, most of it being consumed in detaching a short section of wire from the strand and giving this a few turns around the guy to make the connections neat in appearance.

Another advantage which has developed through actual service is the ease with which sags may be taken up in new line while the poles are assuming a permanent set. This is accomplished by applying a "come-along" and small block and fall between the span wire and the pole and after the slack is taken up the wedge is removed, thus allowing the slack to pass through the sleeve. The wedge is then reinserted and driven tight.

Calgary Police System

The City of Calgary has recently awarded the contract for a complete police signal system to the Northern Electric & Mfg. Co., Limited, Calgary, Alberta.

The office will be of the latest type which is known as the Gamewell type "A" or Unit Type Central Office. The system derives its name from the fact that the main operating desk is so arranged that additional circuits may be added to the existing outfit at any time it is desired to increase the number of circuits on the system. Heretofore, the standard police signal operating desk has been built to operate a certain number of circuits and if the City where the desk was installed should grow to such an extent that it was considered necessary to install extra circuits, it was necessary either to buy a new desk for the required number of circuits or to build another central office which would take care of the extra circuits which had been added to the system. With the new Unit type desk, which is built on the sectional book case principle, it is only necessary to buy the required number of units to take care of the initial installation. Should the City desire to install extra circuits, these units can be added to the existing desk.

The desk being furnished the City of Calgary consists of: 8 Box Units; 1 Test Unit; 2 Flashlight Units; and 1 Stable Unit.

Other apparatus supplied the City is as follows:

1 P.B.X. Telephone Board which will be arranged to handle all telephone calls received by the Police Department, and it will not only give communication between any of the police officials and the city telephone exchange, but will give inter-communication between any two officials or between any patrolmen calling from a street box to any police official.

70 Exemplar Police Boxes; 41 Flashlight Brackets, complete; 70 6" Double Vibrating Gongs, and 29 Combination Street Posts, complete.

These posts will be arranged for mounting both the police signal and fire alarm boxes which are located on the same corner. At the top of the post there will be a two light fixture having a red and a green globe. The red globe will be illuminated at night at all times to indicate location of fire alarm box, and the green globe will be illuminated only when the central police signal office wishes to call a patrolman to a signal box to receive instructions.

70 Relays for operating call bells and green lights; 1 Motor Generator Set; Necessary Storage Battery Board and Storage; Battery Rack; and 6 Telephone Sets for the Officials' Offices.

The Central Office will be installed by the Northern Electric and Manufacturing Company, Limited, while the outside line work, erecting pedestals, mounting of boxes, etc., will be done by the City. The installation as a whole will be the most up-to-date police installation in Canada or the United States. At the present time there is only one other installation similar to the one that Calgary is installing, this being at Elizabeth, New Jersey.



TELEPHONE NEWS



OFFICIAL INFORMATION
OF THE
CANADIAN INDEPENDENT TELEPHONE ASSOCIATION
&c, &c, &c,

AUTOMATIC TELEPHONE SYSTEMS

We take pleasure in announcing to all the municipalities throughout the Dominion that our automatic telephone systems have proved, and are proving to be, very successful, both from the standpoint of operation, and from the great satisfaction given to the telephone subscribers and users.

We are manufacturing in Canada, employing Canadian labor and capital, complete automatic telephone systems, switchboards, substations and supplies of a very superior type. We are prepared, and offer, to supply on reasonable notice, complete automatic telephone equipment for any size of exchange from 100 lines up to 10,000 lines or more, and at reasonable cost.

Our automatic telephone system lends itself to any desired subdivision desired for the purpose of saving in trunk line installation, cheapening of service and installation, and for flexibility, adaptation to conditions, economy in operation, durability, positive contacts and superior talking circuits, automatic party line telephone service where required, together with all of the other advantages and savings afforded by the superiority of automatic over manual telephone apparatus and operation.

We take this occasion to again inform the officers and all municipalities throughout the Dominion, as well as the general public, that the Canadian patents owned and controlled by our company, cover the essential principles of automatic telephony, and that it is our opinion and belief that no system of automatic telephones or semi-automatic telephones of any considerable size can be operated without infringing upon the claims of our Canadian patents, and that we are manufacturing in Canada under our patents and are selling and offering for sale automatic telephone equipment in accordance with the rules and practice and Patent Laws of Canada and that we will hold all infringers, both public and private, responsible.

The great saving in cost of installation and operation of automatic telephone systems over manual telephone systems is becoming generally recognized both by the public and by telephone engineers and experts generally. The superiority and general desirability of automatic telephone service over that of manual telephone service has been so thoroughly demonstrated that it is now recognized generally, and we will be pleased to correspond with any and all municipalities and individuals, corporations and associations desiring further information or contemplating the installation of telephone apparatus.

All of our telephones and telephone equipment, both manual and automatic, are fully guaranteed both as to quality and workmanship.

Canadian Independent Telephone Co.,
LIMITED

18-20 Duncan St., TORONTO, Ont.

LOCKING DEVICE FOR TELEPHONE. — This invention comprises a pair of hinged members having semi-circular portions to engage around the transmitter supporting column with parallel arms projecting from such portions, one of the arms having a hook to engage with the receiver-supporting lever to maintain it in its lower position; one of the arms has a key manipulable lock fixed thereto, the bolt of which co-operates with a flange on the other arm to releasably maintain the device in operative position on the column.

Alfred Fornander, of New York, N. Y. 1,056,655.

The oldest established firm of Chartered Accountants in British Columbia

W. T. STEIN & COMPANY
CHARTERED ACCOUNTANTS

Chartered Accountants, Edinburgh, 1889
" " " " British Columbia, 1905
" " " " Canada, 1909



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**We Can Offer You
the Results of Long
Service Tests**

as a guarantee of the durability and economy of our armored cable. The illustration shows the installing of 185,000 feet of

**"STANDARD"
Steel Tape Armored Cable**

in the city of Mexico in 1901. This cable was examined recently by disinterested engineers and found in perfect condition after giving satisfactory service for 12 years. "STANDARD" Steel Tape Armored Cable is installed directly in the ground in a shallow trench without conduits of any kind. We have many thousands of feet of our cable installed in this manner and giving economical service.

Write for our literature and prices before you buy.

**Standard Underground Cable Co.
of Canada, Limited**

Montreal, Que. Hamilton, Ont. Winnipeg, Man.
Boston, Mass. Seattle, Wash.
Manufacturers of Electric Wires and Cables of all kinds, all sizes, also Cable Accessories.

MICHIGAN CEDAR POLES WESTERN
SHIPPING FROM MAIN YARDS ASSURES OUR CUSTOMERS PROMPT DELIVERY AND SELECTED STOCK AT LOWEST PRICES CONSISTENT WITH QUALITY AND SERVICE
THE VALENTINE-CLARK CO.
MINNEAPOLIS MINNESOTA

NAUGLE POLE & TIE CO.
5 SO. WABASH AVE.
CHICAGO, ILL.
The Trinity in Poles
"Service"-"Price"-"Quality"
POLES

PARTRIDGE-DYER LUMBER CO.
Dealers in White Cedar Products.
POSTS, POLES, PILING.
WRITE FOR PRICES
BEAUDETTE, Minneapolis

Head Office :
PRESCOT, England

PAID UP CAPITAL \$8,500,000.00

Works : PRESCOT, HELSBY
and LIVERPOOL, England

British Insulated & Helsby Cables
LIMITED

ELECTRIC LIGHT AND POWER CABLES

Sole representatives for Canada
CANADIAN BRITISH INSULATED COMPANY
LIMITED

MONTREAL, QUE.

CANADIAN INDEPENDENT TELEPHONE ASSOCIATION

OFFICERS FOR 1912-13 :

President: G. W. JONES, Clarke, Ont.

Sec.-Treas.: F. DAGGER, 21 Richmond St. W., Toronto.

Western Ontario Telephone Association

The Fifth Annual Convention of the Western Ontario Telephone Association was held at the Masonic Temple at London on June 3rd, 1913, and was attended by representatives of over thirty companies with an aggregate of over twenty thousand subscribers.

The interest shown in the various subjects was sustained until the last speaker was through and was a profitable meeting for all who were present.

Mr. Dagger gave an address upon the 1913 legislation as it concerned telephone companies both as amendments to the "Ontario Telephone Act" and the "Assessment Act". We are informed that these amendments will be incorporated into the Telephone Act and sent to all companies as soon as off the press.

Mr. Scott of the Brussels Co., gave an address along the line of what would be a fair decision from an independent standpoint if the Dominion Railway Board would make a compulsory connection among all companies. The discussion that followed showed that there was not two companies in the same position and that the arrangement should have one schedule for non-competitive and another for competitive companies and that the Board should be the Judge as to the conditions. It was not fair to infer that the Bell with 25 telephones in the same district with an Independent Company with 500 could claim there was any competition.

A committee was appointed to take up the matter of Standard Accounting forms and report at the next meeting. This Committee consists of Messrs. Baulch, Adams, Gee, Squires and Davis.

The next meeting is to be held at Aylmer in next May or June and the exact date will be named by the President and Sec.-Treas.

The Committee on Resolutions recommended that resolution complaining that:

(a) The Bell will not connect any local Company under the Ontario Telephone Act for which they do the switching to any other local Company for an intercourse as may be ordered by the Ontario Railway and Municipal Board;

(b) That the decision of the Dominion Railway Board in making an order for a long-distance connection are not in a position to order a local connection;

It was resolved that these matters be brought to the attention of the proper authorities with a view of having them corrected.

The following Officers were appointed to serve for 1913.

President: Myron A. Gee, Erie Telephone Co.

Vice-President: Geo. Taylor, Blenheim & S. Kent.

2nd Vice-Pres: Melvin Mills, Sparta Telephone Co.

Sec.-Treas.: Dr. W. Doan, Harriettsville Tel. Co.

COMBINED TELEPHONE & FIRE ALARM SYSTEM

One of the main objects of the invention is to provide a receiving device in a subscriber's line circuit at the central office that is unaffected by the currents used for telephonic purposes but is responsive to the auxiliary currents sent over the telephone lines.

William W. Dean, of Chicago, Illinois, assignor by Mesne assignments, to Consolidated Fire Alarm Company, of New York, a corporation of New York. 1,056,637.

Abstract of Telephone Patents granted in the United States

Prepared for *The Canadian Municipal Journal* by
Edward E. Clement,
Telephone Patent Expert, Washington, D.C.

Telephone System. — The invention relates to the circuits and apparatus for applying ringing current in telephone systems. The principal object is to provide a novel arrangement of apparatus and circuits for controlling the application of the ringing current. In carrying out the invention, use is made of one or more differential relays and associated ringing keys, or their equivalents, in such control. Thus in one form of the invention, two such differential relays are employed, one to connect the ringing source and the other to disconnect it, while in other forms but a single differential relay is employed for this purpose. A novel key construction is also employed by which the key is normally unlatched and in which the latch is thrown into operative position upon the connection of the link-circuit to the called line. — Harry G. Webster, Chicago, Ill., Assignor, by Mesne Assignments, to Kellogg Switchboard & Supply Co. — 1,038,997.

Telephone calling Device. — This is an impulse sending device mounted within the standard of a telephone desk set. It consists, generally, of a set of circuit controlling contacts operated by the teeth of a vertically moving rack. The movement of the rack is regulated by a dash-pot. The wall of the standard is provided with a vertical slot having graduated, lateral notches and through which an arm projects from the rack. By means of this arm and the lateral notches, the rack may be set at any desired position. Novel means are provided for rendering the setting movement of the rack ineffectual. — Roy C. Nevin, Oakland, Cal. — 1,038,419.

Telephone Switchboard. — The invention provides of switchboard for use with telephone circuits and apparatus as constructed that its capacity may be increased or decreased to accommodate a varying number of line circuits as required from time to time. — Ernest S. McLarn, East Orange, N.J., Assignor to Western Electric Co., of New York, N.Y. — 1,039,773.

Telephone System. — The invention relates to common battery systems and provides means for supplying battery current to the substations together with novel means for connection and supervision. — Elmer R. Corwin, Chicago, Ill., Assignor to Corwin Telephone Mfg. Co., Chicago, Ill. — 1,040,633.

Telephone Receiver Holder. — This invention comprises a support which is quickly and readily manipulated, and one which, when released from service position, automatically opens the telephone circuit and closes the bell circuit; a holder arranged to compel the proper disposition of the parts of the instrument; means for securing the holder in out-of-service position; and means for safeguarding the telephone against unwarranted use. — Sidney C. Sladden, New York, N.Y. 1,040,796

Composite System. — The invention relates to composite telephone and telegraph systems, and is particularly directed to improvements in the telephonic devices associated with such circuits. It provides an improved arrangement of the telephonic devices in association with telegraphic devices on a circuit of this character, which include among other advantages condensers of different capacity around the different telegraphic devices; likewise, improved means for receiving a local signal at the telephone, as well as improved means for receiving the voice currents, and eliminating and cutting down to a large extent telegraphic noises. The invention further contemplates a direct serial inclusion of various telephone sub-station apparatus in the telegraphic circuit. — Otto T. Lademan, Milwaukee, Wis., Assignor to Railway Telephone & Electric Co., Chicago, Ill. — 1,038,605.

Means for the Regulation and Control of Railway and like Traffic. — This invention comprises improvements in signaling means for railways and refers to that class of such in which the signaling instructions or control is effected inductively between a line wire laid parallel to the direction in which the train or other vehicle is traveling, and a frame or coil carried by the vehicle.

It is the object of the invention to provide a signaling system or apparatus having receiving circuits which may be operated by extremely feeble alternating currents of order of those used in telephony.

Hans V. Kramer, of Birmingham, England. 1,056,104.

(OFFICIAL REPORT)

Imperial Bank of Canada

THIRTY-EIGHTH ANNUAL REPORT

PROFIT AND LOSS ACCOUNT

Dividend No. 88, for three months at the rate of 12 p.c. per annum (paid 1st of Aug., 1912).....	\$ 182,678.88	Balance at Credit of Account 30th April, 1912, brought forward.....	\$1,022,787.88
Dividend No. 89, for three months at the rate of 12 p.c. per annum (paid 1st of Nov., 1912).....	195,298.22	Profits for the twelve months ended 30th April, 1913, after deducting charges of management and interest due depositors, and after making full provision for all bad and doubtful debts and for rebate on bills under discount.....	1,125,971.61
Dividend No. 90, for three months at the rate of 12 p.c. per annum (paid 1st Feb., 1913).....	199,689.85	Premium received on new Capital Stock.....	788,169.18
Dividend No. 91, for three months at the rate of 12 p.c. per annum (paid 1st of May, 1913).....	203,001.96		
	<u>\$780,668.91</u>		
Special Contribution to Officers' Pension and Guarantee Fund.....	20,000.00		
Annual Contribution to Officers' Pension and Guarantee Fund.....	7,500.00		
Transferred to Reserve Fund.....	1,000,000.00		
Written off Bank Premises and Furniture Account.....	124,771.21		
Balance of Account Carried forward.....	1,003,988.55		
	<u>\$2,936,928.67</u>		<u>\$2,936,928.67</u>

RESERVE FUND

Balance at credit of account 30th April, 1912.....	\$6,000,000.00
Premium received on new Capital Stock.....	788,169.18
Transferred from Profit and Loss Account.....	211,830.82
	<u>\$7,000,000.00</u>

LIABILITIES

Notes of the Bank in circulation.....	\$5,803,794.00
Deposits not bearing interest.....	\$12,201,587.23
Deposits bearing interest (including interest accrued to date).....	44,600,524.63
	<u>56,802,111.86</u>
Deposits by other Banks in Canada.....	224,075.56
	<u>\$62,829,981.42</u>
Total liabilities to the public.....	6,788,169.17
Capital Stock (paid up).....	\$7,000,000.00
Reserve Fund Account.....	
Dividend No. 91 (payable 1st May, 1913,) for three months, at the rate of 12 per cent. per annum.....	203,001.96
Rebate on bills discounted.....	138,967.00
Balance of Profit and Loss Account carried forward.....	1,003,988.55
	<u>8,345,957.51</u>
	<u>\$77,964,108.10</u>

ASSETS

Gold and Silver Coin.....	\$1,624,796.87
Dominion Government Notes.....	10,830,331.75
	<u>12,455,128.62</u>
Deposit with Dominion Government for security of note circulation.....	307,424.50
Notes of and Cheques on other Banks.....	4,171,844.16
Balance due from other Banks in Canada.....	977,551.62
Balance due from Agents in the United Kingdom.....	2,497,522.89
Balance due from Agents in Foreign Countries.....	2,345,084.93
	<u>\$22,754,556.72</u>
Cash Reserve, equals 36 1-5 per cent. of liabilities.....	\$ 566,986.99
Dominion and Provincial Government Securities.....	1,519,307.72
Loans to Provincial Governments.....	
Canadian Municipal Securities, and British or Foreign or Colonial Public Securities other than Canadian.....	4,197,948.27
Railway and other Bonds, Debentures and stock.....	730,152.68
	<u>7,014,395.66</u>
Call and Short Loans on Stocks and Bonds in Canada.....	3,135,507.37
Call and Short Loans on Stocks and Bonds elsewhere than in Canada.....	2,000,000.00
	<u>\$34,904,459.75</u>
Total Liquid Assets equals 55½ per cent. of Liabilities.....	
Other Current Loans, Discounts and Advances.....	40,502,609.92
Overdue Debts (loss provided for).....	71,105.93
Real Estate (Other than Bank Premises).....	97,252.72
Mortgages on Real Estate sold by the Bank.....	468,597.25
Bank Premises (including Safes, Vaults and Office Furniture at Head Office and Branches).....	1,900,000.00
Other Assets not included under foregoing heads.....	20,082.53
	<u>\$77,964,108.10</u>

D. R. WILKIE, General Manager.

E. HAY, Assistant General Manager.

CIVIC NOTES

EASTERN PROVINCES

BELLEVILLE, ONT. A civic improvement club has been formed, to lead the way in the beautifying of parks and streets; a proposal is made to finance an industrial commissioner.

BRAMPTON, ONT. The Massey-Harris Company has bought a 200 acre farm for future development.

BRANTFORD, ONT. The curios and relics of the late Pauline Johnson, the Indian poetess, are to be presented to the city's Historical Society Museum.

CANNINGTON, ONT. The Hydro-electric by-law was carried.

CAPE TORMENTINE, N.B. The contract for the pier, costing \$571,590, to be built here, in connection with the P. E. I. car ferry service, has been awarded to a Toronto firm.

CARLETON POINT, P. E. I. The contracts for the new pier, costing \$709,495, to be built here in connection with the P. E. I. car ferry service, have been let to a Halifax firm.

COBALT, ONT. The Town's Public Incinerator was recently destroyed by fire, and was not covered by insurance.

FORT WILLIAM, ONT. The Maritime Nail Company has had surveyors at work and construction has begun on their plant for manufacturing wire and nails.—Important belt lines connecting with the street railway of this city and Port Arthur will probably be commenced this summer.

FREDERICTON, N.B. The free mail delivery service has been inaugurated.—Work on the construction of the new \$150,000 post office has commenced.

GRIMSBY, ONT. The Canadian Steel Specialty Company, manufacturing steel restaurant chairs, theatre chairs, counter stools, etc., is wishing to locate here; the by-law to grant certain privileges will come up later.

HALIFAX, N.S. Modern docks are to be constructed here immediately by the Government, according to reports, to be used ultimately as a naval base.

HAMILTON, ONT. The new Carnegie Public Library was formally opened by Lieutenant-Governor Gibson.

INGERSOLL, ONT. It is expected that natural gas will be piped here early in August.

KENORA, ONT. The improvements to the bridge spanning the western branch of the Winnipeg River are nearly completed; the Government did the work on the bridge proper, and the city renewed the approaches.

KERWOOD, ONT. The Bank of Toronto has opened a sub-branch here.

LACHINE, QUE. The Island near St. Joseph street is to be laid out as a park, trees are to be planted and provision made for band concerts; the city refused this island when offered by the Dominion Government sometime ago; the city now holds it as a park on consideration of \$1 per year.

LACHUTE, QUE. The waterworks committee was instructed to make an inspection of the town, preparatory to the installation of the new hydrants, work on which has been started.—Work on the strengthening of the C. P. R. bridge over the West River is well under way.

LONDON, ONT. There is a scheme on foot to build an inebriates' home here.

—The London Pressed Brick Company has received its charter and will commence operations in July.

MONTREAL, QUE. The city has purchased 12 motor trucks for transportation of material used in connection with the public works department.—The Executive Committee of the Canadian Autobus Company and representatives of the city met to discuss the best streets on which to run the new motorbus service to make it easier to go up-town from down-town districts, etc.; the directors have agreed to do anything to give a satisfactory service.—A Sudbury, Ont., company is to enlarge the city aqueduct.—The Board of Trade has decided that the city does not need any advertising, but an information bureau where the cost of sites, power prices, labor prices, cost of living, etc., could be ascertained, would be most useful.—The supervision of the Harbor is divided between a Harbor Master and a Deputy Harbor Master, as the water front is too large for one man to look after.—The city is buying five more automobiles, for the superintendent of street cleaning, for the superintendent of parks and squares, for the head of the scavenging department, for the city paymaster, and for the use of members of the Board of Control in their tours of inspection.—Gigantic excavations mark the site of the new eight storey Customs House, which will cover the entire block from Youville street to Youville Square, the entrance to be on McGill Street.—The artificial ice plant is in operation.—Steps are being taken to make necessary regulations as to places where taxi-cabs and autos for hire shall stand.—A new \$4,000,000 hotel is to be built on the site of St. George's Church on Dominion Square.

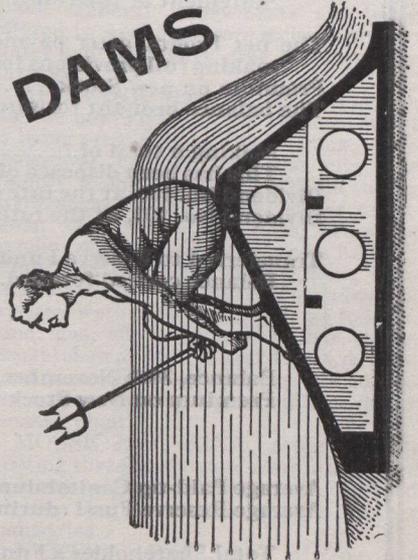
TENDERS FOR RESERVOIR

Sealed tenders will be received by the undersigned up to June 10th for the erection of a Reservoir for the Leamington Waterworks System; same to be 45 ft. x 80 ft. x 15½ ft. deep (inside); of reinforced concrete, and roofed. Plans and specifications at the office of the Town Clerk. The lowest or any tender not necessarily accepted.

R. M. SELKIRK,
Town Clerk.

Leamington, May 17, 1913.

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HYDRAULIC
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**CANADA,
Limited.**
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CHAS. V. GLADWELL, Auditors. City of Regina.
C. A. Towns of Moosomin,
Arcola, Melville,
Lumsden, Estevan,
Swift Current,
Carlyle,
North Battleford.

F. J. WILSON, C. A.

Offices at Weyburn and Swift Current

(OFFICIAL REPORT)

Merchants' Bank of Canada

FIFTIETH ANNUAL REPORT

THE FINANCIAL STATEMENT

Statement of the result of the business of the Bank for the five months ending 30th April, 1913:—

The net Profits, after payment of charges, rebate on discounts, interest on deposits, and making full provisions for bad and doubtful debts, have amounted to	\$533,653.00
Premium on new Stock	8,415.00
The balance brought forward from 30th November, 1912, was	148,718.31
	<hr/>
Making a total of	\$690,786.31
This has been disposed of follows:—	
Dividend No. 102, at the rate of ten per cent. per annum for three months	\$168,750.30
Dividend No. 103, at the rate of ten per cent. per annum for two months	112,606.76
	<hr/>
Transferred to Reserve Fund from Premium on New Stock	281,357.06
Balance carried forward	8,415.00
	<hr/>
	401,014.27
	<hr/>
	\$690,786.31

RESERVE FUND ACCOUNT

Balance, 30th November, 1912	\$6,410,760
Premium on New Stock	8,415
	<hr/>
	\$6,419.175
	<hr/>
Average Paid-up Capital during the five months ending 30th April, 1913	\$6,753,001
Average Reserve Fund during the five months ending 30th April, 1913	6,410,760
	<hr/>
Total Shareholder's Fund	\$13,163,761

STATEMENT OF LIABILITIES AND ASSETS AT 30TH APRIL, 1913

LIABILITIES:

1. To the Public:—	
Notes in Circulation	\$5,640,841.04
Deposits not bearing interest	\$15,417,651.40
Deposits bearing interest	43,340,172.75
Deposits by other Banks in Canada	1,011,566.27
	<hr/>
	59,769,390.41
Balances due to Agents in Great Britain	1,033,074.20
Balances due to Agents in the United States and elsewhere	437,639.20
Dividend No. 103	112,606.70
Dividends unclaimed	1,258.20
	<hr/>
	\$66,994,809.80
2. To the Stockholders:—	
Capital paid up	\$6,758,900.00
Reserve Fund	6,419,175.00
Balance of Profits carried forward	401,014.24
	<hr/>
	13,579,089.20
	<hr/>
	\$80,573,899.00

ASSETS.

Gold and Silver Coin on hand	\$2,253,415.04
Dominion Notes on hand	4,049,118.50
Notes and Cheques of other Banks	4,368,991.90
Balances due by other banks in Canada	3,168.49
Balances due by Banks and Agents in the United States	523,117.78
Call and Short Loans on Bonds and Stocks in Canada	\$4,862,809.98
Call and Short Loans on Bonds and Stocks elsewhere than in Canada	2,735,975.68
	<hr/>
	7,598,785.66
Government, Municipal, Railway and other Bonds and Debentures	5,584,199.02
	<hr/>
	\$24,380,796.44
Current Loans and Discounts (less rebate of interest reserved)	52,768,618.94
Loans and Discounts overdue (loss fully provided for)	159,208.40
Deposit with Dominion Government for security of Note Circulation	306,000.00
Mortgages and other Securities, the property of the Bank	116,409.84
Real Estate	30,754.06
Bank Premises and Furniture	2,793,487.16
Other Assets	18,624.24
	<hr/>
	\$80,573,899.08

E. F. HEBDEN, General Manager.

NEWS—NEWS

Boom your "Town".
Advertise in the "Civic Notes."
There is no charge.

ROMAN STONE

is specified by the most fastidious Architects and recommended by the most careful Engineers. Made from pure white marble and machine tooled after casting, Roman Stone has proven itself a building material worthy to be used in the finest structures.

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ACCOUNTANT TRUSTEE

(Member, Special Committee of the U.C.M. on
Uniform Municipal Accounting)

Municipal Audits a Specialty.
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180 St. James St., Montreal

— SEND —
**TENDERS
NEWS
SUBSCRIPTIONS**

TO

CANADIAN MUNICIPAL JOURNAL

CIVIC NOTES

WESTERN PROVINCES

ASSINIBOIA, SASK. Plans are being prepared for a new eight-room brick school.—Work on the new Canadian Pacific station has commenced.

ATHABASCA, ALTA. An immigration hall, to house new arrivals, is to be built immediately, to take the place of the two tents in use at present.

ATHABASCA LANDING, ALTA. The C. N. R. is now running a daily train service between here and Edmonton.

BANFF, B.C. The Dominion Government will spend \$100,000 on the Upper Cove here.

BIGGAR, SASK. The farmers have succeeded in organizing a co-operative elevator.

BRANDON, MAN. There is a resolution to place the city under the Public Utilities Act, the object of which is to establish a uniform system of control over utilities publicly and privately owned.—The health and other by-laws of a similar nature are being rigidly enforced, in some cases rousing unfavorable comment, when no notice had been taken of laxity for years.

BURNABY, B.C. The civic water committee has been asked to see after the much-needed additional water supply.

CALGARY, ALTA. The city is planning to establish a municipal foundry on account of the excessive price the city is obliged to pay for iron work.—There is an agitation for a Provincial prison farm, to which all short-term offenders may be sent to serve their sentences.—The Incinerator System is to be extended; motor trucks are to be purchased and receiving stations established.

CAMROSE, ALTA. The Provincial Government has let the contracts for the Normal School and for a telephone building.

CANORA, SASK. The population is 1,200.—A large cement brick plant is being installed, a branch of an American concern.—A large new \$12,000 school is to be erected.

COQUITLAM, B.C. The School Board will erect two new schools this summer.

CUDWORTH, SASK. An American syndicate is considering the establishment of an electric light plant here.

DUNCAN, B.C. A large agricultural hall is to be built very soon by the Agricultural Association.

EDMONTON, ALTA. A tannery and shoe factory have been opened here.

GRETNA, MAN. There was no fire fighting apparatus, and no organized arrangement for fighting the recent serious outbreak, which destroyed practically the whole business section; a call was sent in for provincial police to protect the burned area from thieves.—Some public-spirited citizens have put the main road into first class shape.

HUMBOLDT, SASK. Contracts have been let for a new \$61,000 public school.

KAMLOOPS, B.C. The Kamloops-Vancouver Meat Company is planning to erect a \$100,000 packing and cold storage factory this year.

LABERGE, SASK. The Quebec Bank has opened a branch here.

MACLEOD, ALTA. An abundant water supply for years to come is indicated by the City Engineer's report; construction has been resumed at the filter plant.—Liberal inducements are being offered to manufacturers including cheap water and electricity, free sites and low taxation.

MEDICINE HAT, ALTA. The site for the new Fire Hall on Toronto Street is being prepared for the building.—The dangerous crossings of the city are rapidly being improved.—There is an application for water and sewer extensions to Crescent Heights, where a number of fine residences are to be built immediately.—Sewer work is being rushed in all parts of the city.—The industrial by-laws were passed; they are as follows: land, gas, and other concessions to the Saskatchewan Bridge and Iron Co.; gas, land to another concern; gas concessions to a firm putting up a million dollar cement plant.

MOOSE JAW, SASK. A big flax mill costing three quarters of a million dollars is commencing work here; it is expected to help the town towards getting other industries.

NAKUSP, B.C. The citizens are vigorously protesting against permission granted to the C. P. R. to obtain a mile of water-front, while the town only gets 66 feet.

NEEPAWA. Trenches for waterworks, and pipe laying are well under way in the valley between the intake and the pumping station.

NORTH BATTLEFORD, SASK. changed from a town to a city on May 1st, proclamation being read at midnight.—A plant, manufacturing patent facing bricks, is being installed.

PARKSVILLE, B.C. The Canadian Bank of Commerce has opened a branch here.

PERDUE, SASK. The Union Bank of Canada is preparing plans for a large building.

PORT COQUITLAM, B.C. A cleaning elevator and flour mill is to be erected here; each plant will cost \$650,000.

PRINCE RUPERT, B.C. Public works amounting to many thousand dollars are to be finished this summer.

QU'APPELLE, SASK. The place was without light for over two weeks while the lighting plant was given a general overhauling.

REDCLIFF, ALTA. The six by-laws recently voted on were carried by overwhelming majorities; they were as follows: approval of an agreement with the Knechtel Furniture Company; approving an agreement with the Hammond Stooker Company; approving an agreement with the Alma Steel Company; approving an agreement with the Plewes-Brittain Co.; for a fire hall and police station; and approval of the purchase of sixty-five acres for industrial sites.

REGINA, SASK. Work has been started on the two new public schools, which will cost \$350,000.—The Town Planning Commission intends to give to the Boy Scouts the use of vacant lots around the city for market gardens as an aid to reduce the high cost of living; the first year the produce will be sold to local dealers, later by the Regina Boy Scouts Market Garden Produce Company.

Tarvia

*Preserves Roads
Prevents Dust~*



Prince Street, Truro, N.S. Constructed with "Tarvia X"—1910.
Truro has continued to use Tarvia every year since 1910 and will pave a large area with Tarvia Macadam in 1913.

The Modern Road Binder

PLAIN macadam roads are adapted to slow horse-drawn traffic. Modern traffic, with its high speed, disintegrates and destroys the ordinary macadam. Its mineral binder cannot resist the thrusts of a driving wheel.

Roads adequate for modern traffic must be bonded with something adhesive, ductile and resisting. Such a binder is Tarvia, a specially prepared coal tar compound which retains its good qualities through all weathers and seasons and holds the stone firmly in place resisting all classes of modern traffic.

Tarvia is made in three grades:—"Tarvia X" is a very dense material to use as a binder in the

large voids of new construction; "Tarvia A" is of thinner consistency for surfacing operations; "Tarvia B" is used cold, can be applied from a sprinkling cart and is sufficiently limpid to percolate into the pores of an old and well compacted road,

"Tarvia X" is required where new construction is called for. "Tarvia A" and "Tarvia B" are used in improving and protecting roads already in use.

A tarviated road or pavement is practically dustless and the maintenance cost is, in most cases, so reduced as to more than save the cost of Tarvia treatment.

Booklets on request.

THE PATERSON MANUFACTURING COMPANY, LIMITED
MONTREAL TORONTO WINNIPEG VANCOUVER

THE CARRITTE-PATERSON MANUFACTURING CO., LIMITED
ST. JOHN, N. B. HALIFAX, N. S. SYDNEY, N. S.

MAISONNEUVE, QUE. The Council has made satisfactory arrangements with the Harbor Commissioners for wharf accommodation for the new ferry service to Lagueuil.

MONCTON, N.B. A Boston woman has given her late husband's estate, consisting of a palatial residence and 800 acres, not far from here, to the Provincial Government for use as a hospital for tuberculosis patients.

NORTH BAY, ONT. The C. P. R. has commenced operations on shops which will cost a quarter of a million.

NORTH SIDNEY, N.S. A disastrous fire destroyed the business section of the town.

OAKVILLE, ONT. The by-law to provide for the paving of streets which are not main roads was passed at the third reading.

ORILLIA, ONT. The population is 7,652, an increase of 529 over last year.

OTTAWA, ONT. The Empire is to be the name of the new million dollar theatre which is to be built.—The Private Bills Committee has passed the Bill authorizing the city to go to the Gatineau lakes for its new water supply.—It is probably that the National Art Gallery will soon be kept open on Sundays.

OWEN SOUND, ONT. The Donce Cement Company will turn out 30,000 barrels of rock cement each month of the summer.

PORT ARTHUR, ONT. An American company manufacturing railway accessories will build a plant here.—The scavenging department has commenced a regular collection service, but only where the regulation covered cans are used.—The city has acquired 153 acres in Gorham township for the purpose of a dam site.—At the meeting of a committee of the City Council and the Parks Board it was proposed to install six playgrounds in various parts of the city.—A flour mill with a capacity of 2,500 barrels a day, and costing \$700,000 exclusive of land and dock, will be built shortly.

PORT DOVER, ONT. A Hydro-electric by-law is to be submitted shortly.

QUEBEC, QUE. It has been stated that the government intend to erect modern docks here immediately, which will be used eventually as a naval base.—Ornamental street lights are being installed, and the streets through which the wiring runs will be repaved as quickly as possible.—The Harbor Commissioners have a Bill before the Senate giving them power to operate locomotives on their property here.

SANDWICH, ONT. The increase in population for the year is 381, the figures now standing at 2681.

SELKIRK, MAN. The Bank of British North America has opened a branch.

SHERBROOKE, QUE. Two American concerns, the Panther Rubber Co. and the Elwell Rubber Manufacturing Co., are opening branch factories here, attracted by the cheap power, transportation facilities and the labor market available.

Chief Constable McCollom



Fredericton, the capital city of New Brunswick, has a new Chief of Police in the person of John H. McCollom. The new chief is well and favorably known in police circles in the lower provinces and is already displaying characteristics in his handling of his new office that will make him a most efficient and popular official.

Mr. McCollom is one of the youngest Chiefs of Police on the continent, being only thirtytwo years of age. In 1898 he underwent a course of instruction in Fredericton at the R.C.R.I. and obtained a certificate of instruction. The following year he enrolled with No. 4 Company of Fredericton and left with the members of that company for South Africa in the first Canadian contingent. After serving throughout the war, Chief McCollom returned to Canada via England. He continued service with No. 4 Company in Fredericton and later was promoted to the rank of a corporal. At the expiration of his service with the company in 1901, he moved to St. John, N.B. On January 2nd, 1902, Mr. McCollom was married to Miss Ada Finnamore, of Fredericton.

Chief McCollom's experience in police affairs began on October 17th, 1903, when he joined the St. John police force. He remained with the police force of that city until a few months ago, serving the last three years as acting sergeant. Since coming to Fredericton, Mr. McCollom has made a decidedly favorable impression and by his systematic conduct of the many affairs of the Fredericton Police Department has shown that the Police Commission of New Brunswick's busy capital city made an admirable selection for the important position.

POSITIONS WANTED

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Fifteen years' experience — First Class Testimonials.

"ENGINEER" Office of The Canadian Municipal Journal.

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Librarian, c/o The Canadian Municipal Journal.

ST. JOHN, N.B. A firm to manufacture oil and other internal combustion engines, etc., The Oil, Motor and Manufacturing Company, has been organized, and a plant will be erected; the oil wells and oil shales in Albert County will be developed.—The city has sent regulations to the Government for approval for a Town Planning Commission, which would have authority to provide for the laying out of streets, parks and playgrounds, as the city expands, and for the establishment of industrial districts distinct from residential parts; the Commission will have power to control the expansion of the city so as to provide, on a sanitary and symmetrical plan, for the best interests of the people.

ST. LAURENT, QUE. The Banque d'Hochelaga is opening a branch here.

SUSSEX, N.B. A Board of Trade has been organized here.

TILLSONBURG, ONT. A new car and coach plant is to commence operations here.

TORONTO, ONT. The new General Hospital has been opened.—The new civic baths on St. David St. are to be opened in July.—The Navy Department at Ottawa will probably erect a wireless station on the Island this summer; it will be one of a series of links in a chain of wireless stations to protect shipping on the Great Lakes.—A new \$2,000,000 Customs House will be erected on Front Street.—The Cemetery Trust has offered the city twelve acres of land on St. Clair avenue in return for the privilege of building a road through Mount Pleasant Cemetery.

VANCOUVER, B.C. The contract for 300 fire hydrants has been awarded.—The civic Board of Works has recommended much new sewer work, to be done this summer.

VERDUN, QUE. A by-law prohibiting milk over 48 hours old from being sold has been passed.

VICTORIA, B.C. The Government intends to proceed immediately with the construction of modern docks at Esquimalt, which will be used eventually as a naval base.—The city Council has passed a by-law limiting the height of buildings to ten stories.

VIRDEN, MAN. The plans and specifications for the new Post Office call for a commodious building, well-equipped with all modern conveniences.

WAPPELLA, SASK. The Imperial Oil Company is erected a warehouse here.

WEYBURN, SASK. Arrangements have been completed between the town and the C. P. R. for the construction of industrial spur tracks.—The Cleveland Manufacturing Company, Limited, is erecting a \$300,000 plant, where stoves, furnaces cream separators, etc., will be made.

WINNIPEG, MAN. The by-laws in favour of a greater water scheme, and Salter street subway were both carried by big majorities.—The by-law for Princess street subway was defeated by a large vote.—The first store of the Winnipeg Co-operative Society, Limited, will be opened immediately.

WOODSTOCK, N.B. A fund has been subscribed and a publicity agent has been appointed.

YORKTON, SASK. A new power house is to be erected.

BANK OF MONTREAL

(Established 1817)

INCORPORATED BY ACT OF PARLIAMENT.

CAPITAL Paid-up	\$16,000,000.00
REST	\$16,000,000.00
UNDIVIDED PROFITS	\$802,814.94

HEAD OFFICE—MONTREAL

BOARD OF DIRECTORS:

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Agents, 64 Wall Street.

CHICAGO, ILL. SPOKANE, WASH.

IN MEXICO:
MEXICO, D. F.

THE ROYAL BANK OF CANADA

Capital Authorized - - - - -	\$ 25,000,000
Capital Paid up - - - - -	11,560,000
Reserve and Undivided Profits - - - - -	13,000,000
Total Assets - - - - -	180,000,000

Head Office - MONTREAL.

BOARD OF DIRECTORS:

H. S. HOLT, President. E. L. PEASE, Vice-President.
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G. R. Crowe	T. J. Drummond	C. S. Wilcox
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C. E. Neill and F. J. Sherman, Asst. Gen-Managers
W. B. Torrance, Supt. of Branches

Branches in every Province of the DOMINION OF CANADA and in NEWFOUNDLAND; in HAVANA and throughout CUBA, Porto Rico and Dominican Republic; BAHAMAS, Nassau; BARBADOS, Bridgetown; JAMAICA, Kingston; TRINIDAD, Port of Spain and San Fernando; BRITISH HONDURAS, Belize.

LONDON, ENG., OFFICE — Princes St., E. C.

NEW YORK AGENCY — Corner William and Cedar Sts.

SAVINGS DEPARTMENT AT ALL BRANCHES

The Canadian Bank of Commerce

PAID-UP CAPITAL - \$15,000,000
REST - - - - - 12,500,000

HEAD OFFICE - TORONTO

BOARD OF DIRECTORS:

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Montreal Office, H. B. WALKER, Manager

London (England) Office, 2 Lombard Street, E. C.
H. V. F. JONES, Manager

New York Agency, 16 Exchange Place,
WM. GRAY and H. P. SCHELL, Agents

This Bank transacts every description of Banking Business including the issue of Travellers' Cheques, Letters of Credit and Drafts on Foreign Countries, and will negotiate or receive for collection bills on any place where there is a bank or banker.

THE MERCHANTS' BANK OF CANADA

HEAD OFFICE - - - - - MONTREAL

Capital paid-up \$6,758,900. Reserve Fund and Undivided Profits \$6,820,189

Pres.: Sir H. MONTAGU ALLAN; V.-P.: K. W. BLACKWELL.
E. F. HEBDEN, General Manager.

LIST OF BRANCHES AND AGENCIES:

Quebec—Montreal (Head Office St. James St.), 1255 St. Catherine St. E., 320 St. Catherine St. W., 1330 St. Lawrence Boul., 1366 St. Lawrence Boul., 672 Centre St., Beauharnois, Lachine, Quebec, Rigaud, Shawville, Sherbrooke, St. Agathe, St. Jerome, St. Johns, St. Jovite, St. Sauveur, Three Rivers.

Ontario—Acton, Alviston, Athens, Belleville, Berlin, Bothwell, Brampton, Brantford, Chatham, Chatsworth, Chesley, Creemore, Delta, Eganville, Elgin, Elora, Finch, Ford City, Fort William, Galt, Gananoque, Georgetown, Glencoe, Gore Bay, Granton, Guelph, Hamilton, Hanover, Hespeler, Ingersoll, Kincairdine, Kingston, Lancaster, Lansdowne, Leamington, Little Current, London, Lucan, Markdale, Meaford, Mildmay, Mitchell, Napanee, Oakville, Orillia, Ottawa, Owen Sound, Perth, Prescott, Preston, Renfrew, Sandwich, Stratford, St. Eugene, St. George, St. Thomas, Tara, Thamesville, Tilbury, Toronto, (Wellington St., Dundas St., Parliament St., Parkdale), Walkerton, Walkerville, Wallaceburg, Watford, West Lorne, Westport, Wheatley, Yarker.

Manitoba—Brandon, Carberry, Gladstone, Hartney, Macgregor, Morris, Napinka, Neepawa, Oak Lake, Portage la Prairie, Russell, Souris, Winnipeg, ditto, Bannerman Avenue.

Alberta—Acme, Brooks, Calgary, (do. 2nd Street E), Carstairs, Castor, Coronation, Chauvin, Daysland, Delburne, Edgerton, Edmonton, (do. Namayo Ave. - Alberta Ave., Athabaska Ave.), Edson, Hanna, Hughenden, Islay, Killam, Lacombe, Leduc, Lethbridge, Mannville, Medicine Hat, Munson, New Norway, Okotoks, Olds, Pincher Station, Redcliff, Red Deer, Sedgewick, Strome, Stettler, Tofield, Trochu, Vegreville, Viking, Wainright, Wetaskiwin.

Saskatchewan—Antler, Arcola, Battleford, Carnduff, Frobisher, Gainsborough, Gull Lake, Kisbey, Maple Creek, Melville, Moose Jaw, Oxbow-Regina, Saskatoon, Unity, Whitewood.

Nova Scotia—Halifax.

New Brunswick—St. John.

British Columbia—Elko, Chilliwack, Nanaimo, Sidney, New Westminster, Victoria, Vancouver (do. Hastings St.)

SUB-AGENCIES—Quebec—Bury, Napierville, Quyon; Ontario—Addison, Calabogie, Frankville, London South, Lyndhurst, Muirkirk, Newbury, Newington, Williamstown; Manitoba—Austin, Griswold, Oakville, Sidney; Alberta—Big Valley, Botha, Donald, Rumsay; British Columbia—Parksville.

A general Banking Business transacted. Savings Department at all Branches. Interest paid at best current rates.

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

ECHOES FROM MUNICIPAL FINANCE

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MUNICIPAL DEBNTURES

If YOU wish to dis-
pose of this class of
bonds do not fail to
write us.

Brent Noxon & Co.

Canada Life Building,
TORONTO, Ont.

led by Mayor Hocken. This will, if carried out, end the constant complaints made by citizens of the service given by the former Company, which has only 8 years more to exercise its franchise, and therefore appears to be careless as to meeting the needs of its customers.

The statement of the Companies standing is thus given by the Toronto News:

The authorized capital stock of the Toronto Street Railway is \$12,000,000, \$10,974,600 of which is allotted and \$6,216.95 still unpaid. Authorized bonds amount to \$4,550,000, \$3,829,633.33 outstanding. The gross earnings of the company for 1911 were \$4,851,541.42, of which the city's share was \$772,108, \$84,458 from the mileage rental and \$687,650 on the stipulated percentage of the gross earnings of the company.

The company has the exclusive privilege of operating street railways in Toronto until 1921, for which they pay the city a certain percentage on their gross earnings and a mileage rental of \$800 per mile of single track, or \$1,600 per mile of double tracks per annum. The franchise of the company expires on September 1st, 1921.

Through the Toronto Power Company, Limited, the Toronto Street Railway controls 99 per cent. of the stock of the

LOANS MADE TO:
BONDS BOUGHT FROM:

Municipalities

A. P. LESPERANCE

MANAGER

City and District Savings Bank

MONTREAL

The City of Toronto is proposing to buy out the Street Railway Co., and the Electric Light Company, the movement being

Toronto Electric Light Co. The capital stock of this subsidiary concern was purchased in 1911 by the Power Company for \$135 per share. The authorized capital was \$4,000,000, all of which had been subscribed and paid up. The franchise of this concern expires in 1919, at which time the city may either renew it or purchase their entire assets at a price to be fixed by arbitration. It is not known at what figure the two companies could be acquired, but in the opinion of one authority the deal will cost the city over \$10,000,000 and perhaps \$15,000,000.



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Concrete Bridges, Retaining Walls, Silos and Buildings are strongest and most economical when reinforced **ACCORDING TO THE KAHN SYSTEM.**

OTHER PRODUCTS. Hy-Rib—for Concrete Walls, Partitions, Floor and Roof slabs. Rib Metal—for Concrete Sewers; Floors, etc. Trus-Con Chemical Products—for Waterproofing and finishing concrete. Kahn System Sash—for Strength, Fireproofness and Maximum Light. All Sizes of Lights and Ventilators.

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THE BANK OF OTTAWA

ESTABLISHED 1874

HEAD OFFICE, - OTTAWA

Capital Authorized - \$5,000,000
 Capital Paid Up - - 3,500,000
 Rest - - - - - 3,900,000

The Bank transacts every description of banking business and gives the most careful attention to any business entrusted to it.

BRANCHES AND AGENTS
 THROUGHOUT THE DOMINION

IMPERIAL BANK OF CANADA

Capital Authorized - - - - - \$10,000,000.00
 Capital, paid-up - - - - - 6,800,000.00
 Reserve Fund - - - - - 7,000,000.00

DIRECTORS:

D. R. WILKIE, President, Hon. R. JAFFRAY, Vice-President,
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 Howland, Sir Wm. Whyte, Winnipeg; Cawthra Mulock, Hon.
 Richard Turner, Quebec; Wm. Hamilton Merritt, M. D.,
 St. Catharines; W. J. Gage.

HEAD OFFICE, - - - - - TORONTO.

BRANCHES:

<u>Ontario</u>	Nashville New Liskeard Niagara Falls Niagara on the Lake North Bay Ottawa Palgrave Port Arthur Porcupine Port Colborne Port Robinson Ridgeway Sault Ste. Marie South Porcupine South Woodlee St. Catharines St. Thomas St. David Thessalon Timmins Toronto Welland Woodstock	<u>Quebec</u>	Athabaska Landing Banff Calgary Edmonton Red Cliff Rocky Mountain House Lethbridge Red Deer Strathcona Wetaskiwin
Amherstburg Belwood Bolton Brantford Caledon East Cobalt Cottam Cochrane Elk Lake Essex Fergus Fonthill Fort William Galt Hamilton Harrow Humberstone Ingersoll Jordan Vineland Kenora Listowel London Marshville	<u>Manitoba</u>	Brandon Portage la Prairie Winnipeg	<u>British Columbia</u>
	<u>Saskatchewan</u>	Baigotie Broadview Fort Qu'Appelle Hague Moosejaw North Battleford Prince Albert Regina Rosthern Saskatoon Wilkie Wynyard	Arrowhead Chase Cranbrook Fernie Golden Kamloops Michel Nelson New Michel Revelstoke Vancouver Victoria Wilmer

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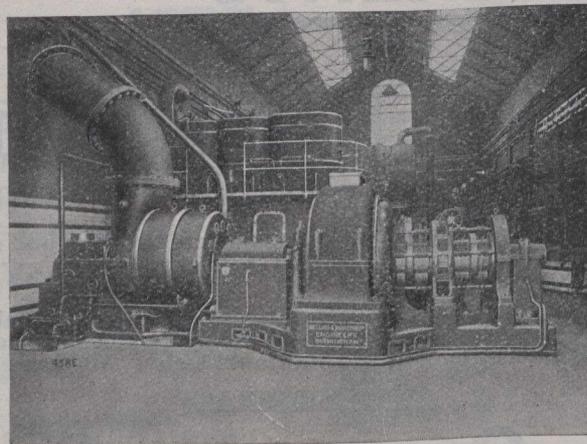
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Agents in France. — Credit Lyonnais.
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INCREASE THE CAPACITY OF YOUR PLANT 50% BY INSTALLING AN EXHAUST TURBINE WITH CONDENSER.



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211-212 BOARD OF TRADE

MONTREAL

FINANCIAL NOTES

DEALERS IN
HIGH GRADE
**BONDS &
DEBENTURES**

CORRESPONDENCE
SOLICITED

**DOMINION
SECURITIES**

CORPORATION, LIMITED

MONTREAL, LONDON, TORONTO
P.Q. ENG. ONT.

BEAVERTON, ONT. The by-law to raise \$3,000 for sidewalks and streets, was passed.

BOSANQUET, ONT. The Council has passed by-laws to raise \$6,000 for public schools; and \$5,000 for current expenses of the municipality.

BRANDON, MAN., has sold \$50,000 $4\frac{1}{2}$ per cent. 30-year debentures to Provident Securities Company.

BRANTFORD, ONT., has sold \$60,000 $4\frac{1}{2}$ per cent. 30-year debentures to Messrs. A. E. Ames and Company; and \$170,000 $4\frac{1}{2}$ per cent. 20 and 30-year debentures to Messrs. Wood, Gundy and Company.

BURNABY, B.C., has sold \$1,150,000 $4\frac{1}{2}$ per cent. debentures to Messrs. Hunter and Boorman.

CALGARY, ALTA. The following by-laws were recently passed:—to raise \$643,200 for rehabilitation of water plants; \$12,000 for publicity purposes; \$12,000 for a smallpox hospital; \$25,000 re Bow River; and \$50,000 for children's shelter.—\$263,500 general debentures have been sold, and \$250,000 20-year local improvement debentures, to Messrs. Wood, Gundy and Company.

CANORA, SASK. The assessment figures for 1913 are \$2,328,700, which shows a big expansion, for the assessment for 1912 was only \$925,650.

COQUITLAM, B.C. The School Board has appropriated \$35,000 for two new buildings.

CREEMORE, ONT. The by-law to raise \$7,000 for a new Town Hall, fire hall, market building and library, was carried by a majority of 34.

ENDERBY, B.C. The estimated revenue for 1913 is \$26,100, and the estimated expenditure \$27,100, less the interest to be refunded by the purchasers of bonds, and interest and sinking fund on road-making machinery, \$1,200, leaving a total estimated expenditure of \$26,100; the tax rate will be 19 $\frac{1}{2}$ mills, 13 mills on total assessment for school purposes alone and only 6 $\frac{1}{2}$ for all other purposes.

FORT WILLIAM, ONT. The annual report for 1912 of the manager of utilities shows that there has been a net gain of \$4,025.04 in the telephone department, as compared with a deficit during 1911 of \$2,728.30; the increase in the light department is \$21,085.18, as compared with a gain of \$13,309.28 during 1911; the revenue and expenditure in the three utilities is as follows:

Water:—total revenue, \$75,091.74; operation, debenture interest and sinking fund, \$88,015.14; deficit, \$12,923.40.

Light:—total revenue, \$99,310.97; operation, debenture interest and sinking fund, \$78,225.79; profit, \$21,085.18.

Telephone:—total revenue, \$44,684.73; operation, debenture interest, and sinking fund \$40,659.69; profit, \$4,025.04.

GUELPH, ONT. The by-law to issue debentures for \$30,000 for rebuilding part of the General Hospital, was passed.

HARRIS, SASK., has sold \$10,000 6 per cent. 20-year debentures to Messrs. Nay and James.

LAKE MEGANTIC, QUE. The by-law to raise \$7,000 as a loan towards the establishment of a broom and brush factory.

LETHBRIDGE, ALTA. The city is offering to manufacturers electric power at \$12 to \$16 per horse power; coal at 50 cents a ton; natural gas at 15 cents per thousand feet; free sites, water and light at cost; and exemption from taxation for ten years.—Nearly half a million dollars will be spent on the various public improvements this year.

LONDON, ONT. The tax rate will probably be 25 mills, as there is an increase in every department to be provided for; the \$2,000,000 added to the assessment may reduce the figure next year.

MAISONNEUVE, QUE., has sold \$125,000 $5\frac{1}{2}$ per cent. 50-year debentures to Messrs. J. A. Mackay and Company.

MARIPOSA, ONT. The by-law to raise \$8,300 for the purchasing of a school site, was passed.

MEDICINE HAT, ALTA. Money by-laws totalling an expenditure of over a million dollars were passed; they are as follows:—gas system extensions \$223,000; waterworks plant extensions \$85,000; fire apparatus \$17,000; sewers \$116,000; electric plants \$170,000; street grading \$67,000; fire halls \$67,000; waterworks systems extensions \$225,000; Board of Trade for entertaining and advertising \$15,000; to guarantee bonds to the extent of \$250,000 in return for a million dollar plant, manufacturing car wheels.

MONTREAL, QUE. The city will have to meet a bill of \$1,460,000 in June in London, Eng.; the amount is due on treasury bills bearing 5 1-16 per cent. interest.—Negotiations are practically concluded for a new \$7,000,000 loan in London; the money is for permanent improvements.

MOOSE JAW, SASK., has sold \$200,000 5 per cent. debentures to Messrs. Wood, Gundy and Company.

ORILLIA, ONT. The by-law to raise \$30,000 to build cement sidewalks was carried by a majority of 194; a similar by-law was defeated last year by a small majority.—The total assessment is \$4,200,000, an increase of \$20,000.

WOOD, GUNDY & Co.

6 KING ST. WEST, TORONTO

Purchasers of

**MUNICIPAL
DEBENTURES**

We especially invite correspondence.

OTTAWA, ONT. The Council has passed a by-law to raise \$236,000 by way of a loan for the Public School Board of the city; unless a protest is made within three months from April 7th, it will be declared passed.

PETERBOROUGH, ONT. The by-law to raise \$8,000 to purchase a site for the Vermont Marble Company, was passed.—The Provincial Legislature has granted power to the city to issue debentures, payable within twenty years, and bearing interest at 5 per cent., to the extent of \$10,000, to cover the cost of an incinerator.

PETROLIA, ONT., has sold \$11,901 5 per cent. 15-instalment debentures to Messrs. Wood, Gundy and Company.

POINT GREY, B.C. The total assessment of land values and improvement is \$36,578,022.50; the improved land is assessed at \$24,503,566.50, and the wild land at \$5,713,771, of which \$201,880 represented exemptions, leaving a remainder, subject to revision, of \$30,015,457.50.

PORT ARTHUR, ONT. More than \$4,000,000 will be spent this year in local improvements and new buildings.

PORT DOVER, ONT. The by-law to spend \$10,000 more on the high school, in addition to the \$22,000 already voted, was carried.

PRESTON, ONT. The by-law to grant a loan of \$15,000 to the Dominion Bronze Company, was passed.

REDCLIFF, ALTA. The by-law to raise \$6,000 for a fire hall and police station, was passed by a majority of 77.

REGINA, SASK., has sold \$500,000 $4\frac{1}{2}$ per cent. school debentures.

SANDWICH, ONT. The total assessment is \$2,318,000.

SASKATOON, SASK. The \$1,000,000 by-law for a municipal hospital and for the extension of the municipal street railway, were passed by big majorities.

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Engineers—And

Mr. LAWFORD GRANT, M.I.E.E.

Managing Director of the Canadian British Insulated Company, who has resigned to take up a very important position with the Eugene F. Phillips Electrical Works, Montreal.

Since the granting of a preference to British Manufacturers trading in Canada, there have been a number of firms who have opened up branch offices that have done much to acquaint Canadians with the superiority of their goods. One of these, the British Insulated & Helsby Cables Limited, with a paid up capital of \$8,500,000 came to Canada in the fall of 1907, and immediately entered the field for supply and installation, under guarantee, of Electric Light and Power Cables.

Mr. Lawford Grant, C.E., upon the decision of the Directors to open a branch here, was appointed General Manager for the Dominion.

In order to meet the demands of the rapidly increasing business, in 1909 it was found necessary to form The Canadian British-Insulated Company, Limited, of which he was elected President and Managing Director. This position he has filled up to the present time, and the numerous friends he has in Engineering circles and amongst others across the entire country, will be surprised to hear of his resignation. They will, however, wish him every good wish in taking up a very important position with the Eugene F. Phillips Electrical Works, Limited, in Montreal, manufacturers of Electric Wire, Trolley Wires, and other Electrical Cords and Wires, whose name bears a seal of certain quality and fair dealing.

Mr. Grant was born August 30th, 1878, and immediately after completing his education at Winchester House, Clifton, England, he was "articled" as a Civil Engineer to Arthur Powell of Bristol, a Member of the Institute of Civil Engineers. Upon the completion of his articles further experience was gained in the Civil Engineering, and it was during some important work that the British Insulated Company suggested that he join them immediately. Thus in 1901 he joined the Engineering Staff of the Company, starting with them in Dublin, and from there taking up and carrying out for them many large contracts in various Cities in the British Isles. In 1905 the Company secured a contract with the British Government for the electri-

what they are doing

fication of the Naval Dockyards in Malta and Mr. Grant was selected to carry out this important work in connection with this strategic base, which occupied two years in completion.

Shortly after this, his principals decided to open a branch office in Canada, and as before stated, Mr. Grant was appointed General Manager for the Dominion. The phenomenal business success is due to a very large extent to the foresight and keenness of the General Manager. Mr. Grant's personality has accomplished much that would have been impossible otherwise, and the personal contact secured by travelling across Canada several times a year has won him the friendship and esteem of fellow members of his profession, and those with whom he came into contact in every part of the Dominion.

Mr. Grant is one of the very few Members of the Institution of Electrical Engineers in Canada, an honour coveted and hoped for by those who belong to the Profession; Hon. Secretary and Treasurer for Canada of the British Institution of Electrical Engineers; Associate Member of the Canadian Society of Civil Engineers, Associate Member of the American Institution of Electrical Engineers, as well as a member of many other important clubs and societies.



Mr. ERNEST JAMES HOLLAND, C.E.

The newly appointed City Engineer of Guelph, Ont., Mr. Ernest James Holland, was born at Iver, Buckinghamshire, England; received his professional training at the hands of H. V. Crawford Smith, A.M.I.C.E., at Aldrington, Sussex. Later he took a course at the Brighton College of Engineering and Science.

He was then appointed Engineer to Aldrington Parish, adjoining Brighton, Sussex, England, which position he held for ten years. During that period he carried out successfully extensive sewerage works, road-making and municipal undertakings of various kinds. He is a member of Society of Engineers.

His first position in Canada was as Assistant to Mr. M. Ferguson, whom he has now succeeded as Engineer to the "Royal City."

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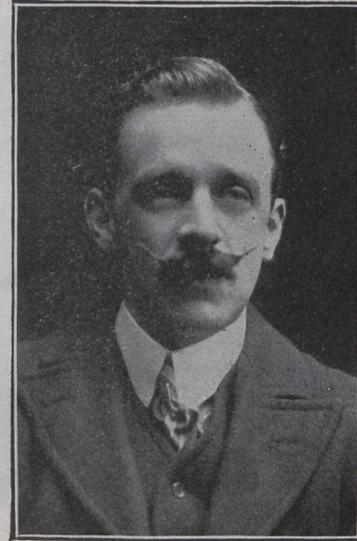
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The Municipality and City Planning

GUY WILFRID HAYLER, Member, Institution of Municipal Engineers; Member, Royal Sanitary Institute, etc.

Until comparatively recent times the Municipality has practically taken the planning of its area for granted. Its code of regulations have been in the main general ones, and any sectional plan has been considered without taking into account its relationship to the whole. The result has been that certain desirable districts have been created, and a great many undesirable ones. With the growth of the city in all directions, the need of a comprehensive plan has become imperative, and this has brought into being what is now a world-wide movement for scientific city planning.

City Planning is of intimate concern to the Municipality, because it vitally affects the well being of the citizens. The Municipality must be the leader of progress and not merely the guardian of whatever is thrust upon it. City Planning means communal organisation, and the city suffers in every way by allowing streets and houses to be created without system. Congested property means bad sanitation, disease and death, and at the same time the propagation of an increasing number of physically, mentally and morally unfit members of Society. These are the burdens thrown upon our hospital, asylum and police departments, involving the citizens in much avoidable expense, as well as danger to the entire community.

The narrow street is awkward and inconvenient for traffic; vehicles and pedestrians are impeded; trade is dislocated and accidents arise. The Municipality is called upon to provide extra police, who do their best to create order out of an ever increasing chaos. It means little fresh air and light to all the property upon it, with unhealthy conditions of labour and residence, and without any counterbalancing advantages whatever. It establishes a waste of efficiency in health, strength and happiness.

City Planning gives to the Municipality for the first time a complete grasp of the whole city. It enables it to coordinate all its parts and arrange all its various phases of development, so that growth shall be harmon-

what they are doing

ious. It gives oversight and direction, and makes the Municipality the master of its own city; whereas now the property owner, the railway company, the street car company, the land speculator, and a host of other private interests, are allowed to inflict countless ills on the community from want of system, as much as from any other motive.

It is impossible to estimate the great importance of City Planning to the Municipality. It will encourage the proper growth of the city industries, by assuring them of efficient accommodation and transportation, with power, light, heat and water facilities. It will provide transit communications between the wholesale and retail districts and between the industrial and residential quarters. It will provide for the best residential sections, with good houses for all classes. It will systematise the parks, playgrounds and open spaces, and will throughout the whole of its activities add the agency of Art to the creation of a well equipped and beautiful city. It is for the mutual benefit of all the citizens that such co-operation should take place, and under the aegis of the Municipality.

In England, the present movement for Town Planning has grown out of an attempt to improve the homes of the people. In America, it has developed largely from the desire to create beautiful and attractive streets. This distinction should be borne in mind, as there is a sort of impression in the mind of the public that the City Planner desires to cramp the city into a strait-laced form, with the sole object of getting good, artistic effects. This is totally erroneous, and it is far from his wish to have beautiful thoroughfares, with congested and insanitary property bounding on them. America is now realising this, and a vigorous campaign for better housing is supplementing the movement for the City Beautiful. City Planning, to be really successful, must emanate from the actual life and needs of the people. If not, it will be merely a deceptive veneer, as it is in some of the cities of the European Continent, where the most unsavory slums exist behind the handsome blocks of property on main thoroughfares. The Municipality is the guardian of public health, and in carrying out any scheme of city planning, must see that the housing question is rightfully handled and solved at the same time.

The epoch of the city has arrived. The many problems before the Municipality must be faced and tackled if our civilisation is not to degenerate. City Planning on modern, scientific lines, will help more than anything else towards their solution. It is a comparatively new science, but it has been built up after a close study of all the successes and failures of civic work in the past, and by its adoption the Municipality will save itself from countless errors and enormous expense. There is a stampede to the cities in nearly all civilised countries and practically every nation has now made some move towards its provision on City Planning lines. It is imperative that everything possible should be done to save the cities. It can be done. Cities can be built healthy, convenient and beautiful, cities which will administer to the joy and happiness, as well as the work of life.

Canada closes her doors to the diseased of other countries, but it is a futile regulation if she allows the creation of plague spots and ill-planned cities in her own land. The Municipality must realise its responsibility and act at once, not only in the already built

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cities, but in the case of the many new cities arising in the different provinces of the wide Dominion.

In the words of Daniel H. Burnham, the Father of the City Beautiful Movement in the United States, "Get the right start. Begin by making your people "enthusiastic. Go after them and keep on going after "them by speeches, pamphlets, charts and lectures. "You must have the people behind you before you can "do anything for a city. Show them that it pays in "dollars and cents that a city should be beautiful. Do "this, and the rest will be easy."

WHAT DO YOU PAY FOR YOUR WATER ?

Some Canadian Water-works Statistics That are Both Interesting and Valuable

On the average each person in Canada served by water-works uses 113 imperial gallons of water a day and pays \$4.12 a year for it, according to a report on the water-works of Canada in preparation by the Commission of Conservation.

New Brunswick has the highest per capita consumption in Canada, viz. 161 gallons per head per day, while Manitoba and Saskatchewan have the lowest—46 gallons per head per day. The more general use of meters in the Western provinces reduces waste and keeps the per capita consumption down to about the same amount as in European countries. The people of Manitoba pay the highest per capita rate for their water—\$6.27 per year, while those of New Brunswick come next with a per capita cost per year of \$4.82.

The following table shows the estimated cost per 1,000 gallons, the estimated cost per capita, and the daily consumption per capita:

Province.	Estimated Cost per 1,000 gal. (cents)	Estimated Cost per Capita per year (dollars)	Daily Consumption per Capita (imp. gal)
Nova Scotia.....	7	3.76	147
Pr. Ed. Island.....	16.4	2.87	48
N. Brunswick.....	8.2	4.82	161
Quebec.....	9.5	3.92	113
Ontario.....	9.6	4.21	120
Manitoba.....	20.6	3.46	46
Sask.....	23.	3.86	46
Alberta.....	13.	6.27	132
Br. Col.....	8.2	3.44	115
Canada.....	10	4.12	113

BUILDING ROADS BY CONVICT LABOR

The state of Colorado has built 1,000 miles of roads by convict labor during the last three years.

This is interesting to Canadians, who are now turning their attention to the problem of establishing national highways. The belief that convicts, who have been imprisoned for minor offences against the law, should be employed in outdoor work is gaining adherents steadily, especially in Ontario, where the Government has experimented successfully with prison farms. We are beginning to admit that the majority of prisoners are not bad men from deliberate choice, but because certain mental, moral or physical weaknesses force them to succumb to sudden and overpowering temptations. Hard work in the open air, good food, medical supervision and the observance of regular habits would probably reclaim many of them to society; while part of the money they actually earned could be sent to their families. If the plan worked, four things would be accomplished: the roads would be built; the prisoners would be benefited; the cost of jail maintenance would be reduced; and the dependents of convicts would not be wards of charitable or state institutions.—Industrial Canada.

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RELATIVE COST OF BUILDING MATERIALS

The report of the Committee on Fire Protection of the Boston Chamber of Commerce included some very interesting figures on the comparative cost of frame and brick construction for dwelling houses. The conclusion was that the slightly greater cost of brick, which averages under 10 per cent more than frame, was more than offset in a few years by the lesser cost of maintenance and insurance and by the greater comfort and durability of the structure. The report says that when lumber was cheap and brick was more expensive than now, the idea became general that the cost of brick as compared with frame was almost prohibitive, and this continues, although the conditions have changed so radically that the cost is now little more and the ultimate cost is less.

The purpose of the investigation was to encourage the use of brick and non-combustible interior construction for the purposes of fire prevention, and this form of building was very strongly urged by the report. Bona fide bids were secured from five different contractors of good reputation on the cost of the construction of dwellings of brick, wood, cement and hollow blocks, the houses to be the same in every particular except the outer walls. Bids were secured on a modern eight-room house, of good design and excellent arrangement, such as is frequently built in and about large cities, and on these the bids of the five contractors varied comparatively little, and so the average was taken as a fair test of the practical cost, the contractors including their profits in all cases. The average bid for the various types was as follows, the second column showing the percentage of excess cost of each type over the clapboard type:

Clapboard	\$6,759.95	0.0
Shingle	6,868.80	1.6
10-inch brick wall, hollow	7,372.48	9.1
12-inch brick wall, solid	7,641.00	13.0
Stucco on hollow block	7,187.65	6.3
Brick veneer on hollow block	7,483.16	10.7
Stucco on frame	6,952.90	2.9
Brick veneer on boarding	7,226.44	6.9
Brick veneer on studding	7,153.98	5.8

The committee corresponded with contractors in various parts of the country in making up its report, and found from them that brick buildings were commonly estimated to cost 10 per cent more than frame, while brick veneered buildings could be put up in many sections for 5 per cent more than the cost of frame buildings, the difference in cost being usually more than offset by the lessened insurance premium. In the same way estimates were secured on annual cost of maintenance, including depreciation, for frame and brick dwellings, and it was found that the frame dwellings cost 26 per cent more for maintenance and depreciation than the brick dwellings.

RETIRING FROM SERVICE

Mr. William B. Jones, who, for nearly fourteen years, has been Secretary of the Albany, N. Y., Chamber of Commerce, has, on account of poor health, tendered his resignation, the same to take effect on June 1st. For the present Mr. Jones will make his home at Castleton-on-the-Hudson, N. Y., and will take a rest before entering a new and possibly less strenuous field of work.

Mr. Jones has the reputation of being one of the most active as well as progressive secretaries in the country and is considered an authority on questions pertaining to waterway development. He has been connected with the National Rivers and Harbors Congress ever since its organization, serving as Vice-President and later as one of the directors of that organization. He is also officially connected with the New York State Waterways Association and the Atlantic Deeper Waterways Association.

EGYPT'S DEBT TO THE ENGINEER

The Assouan Dam and other irrigation works in Egypt have cost about \$53,000,000; but the increase in the value of land in middle and lower Egypt and the Fayoum Provinces has been from \$955,000,000 to \$2,440,000,000. The total rent of this land has risen from \$82,000,000 to \$190,000,000. This is what the Engineer has done for Egypt in less than two decades.

—Scientific American.



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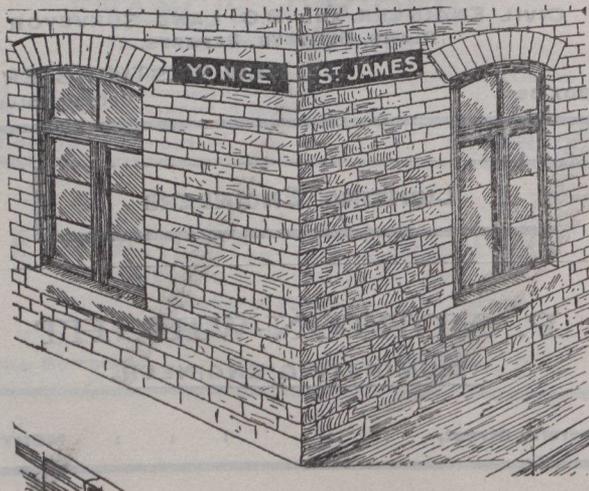
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