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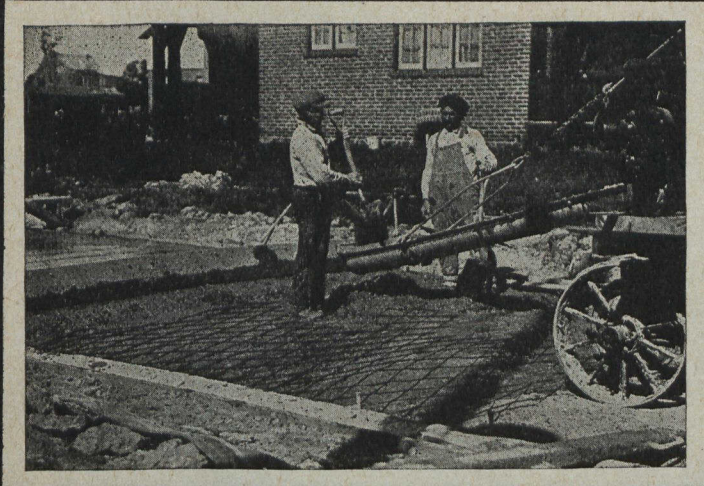
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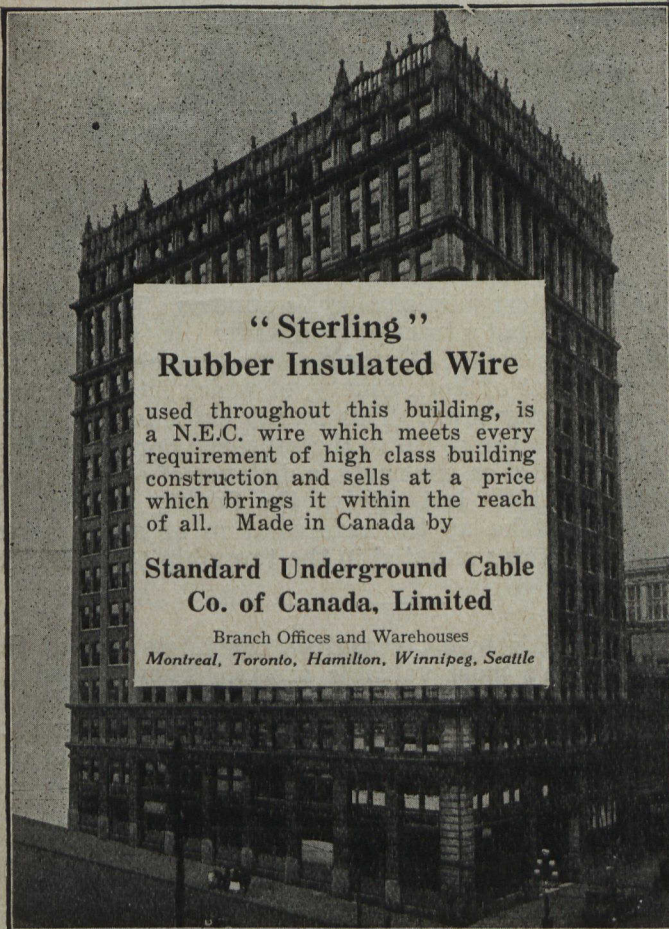
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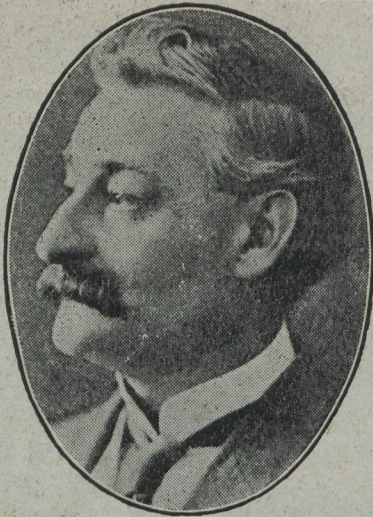
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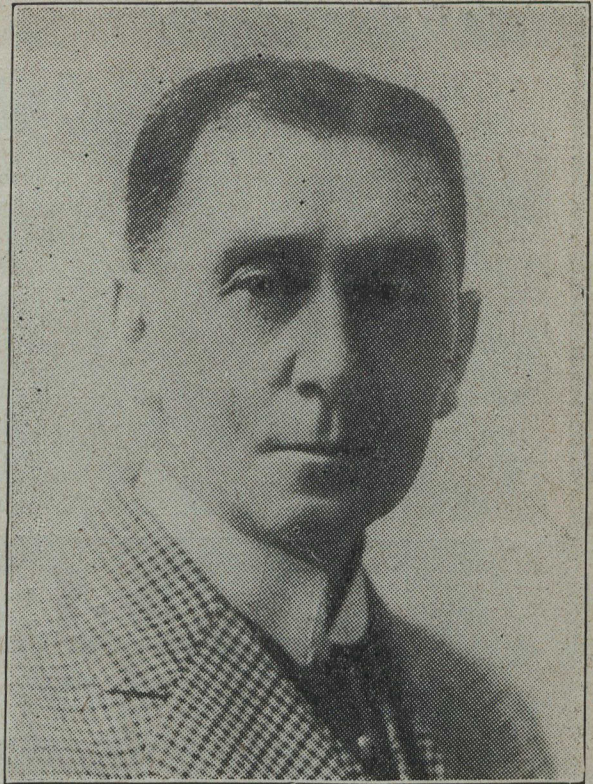
THE EDITORIAL COMMITTEE OF PARLIAMENT

We have just been reading the annual report of the Editorial Committee, which under the chairmanship of Mr. Fred Cook has control over all Dominion government publications. The committee which was established in 1917 has undoubtedly done excellent work. It has not only saved to the Federal exchequer upwards of one and a quarter million dollars, but it has, through intelligent editorship, made the government blue books more intelligible to the average citizen. One of the misconceptions of our public service—whether it be Federal, Provincial or Municipal—is for the average official to assume that his ability is measured by the size of his reports. Fortunately the chairman of the Federal Editorial Committee is an experienced journalist who, knowing the exact values in a manuscript or a report, is able to cut out non-essentials without lessening its value as a whole.

The extent to which the cutting down process has been carried out is illustrated in the reduction of the number of printed pages from over two hundred millions to twenty-five millions. This is some cut and must have caused some heart-burning amongst some of the officials.

If we have any criticism to offer it is that in the cutting down process, illustrations have been eliminated altogether. We think this a mistake for illustrations are always helpful to the reader in understanding the letterpress. But that, by the way. In the establishment of the Editorial Committee the Government did a wise thing, and in the appointment of Mr. Fred Cook to the chairmanship they did another wise thing, because with all his official experience Mr. Cook has always kept mentally alert to news values, the main reason for government publications.

We note from the report that the government of the United States is following Canada's example by the establishment of a similar body to that of the Editorial Committee. This is a good reason for the existence of the committee and so long as Mr. Fred Cook is at the head of it good results are bound to accrue.



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NEW YORK CITY

The city of New York has had the Mayor's salary increased to \$25,000.

The city's budget as finally adopted provides a total revenue of \$350,516,524.59, which includes \$14,430,513.24 state taxes. Although the state's share is about \$8,000,000 less than for the year 1921, the amount for city government is \$5,000,000 greater than 1921.

MUNICIPAL FORESTS

The latest municipality to announce its intention of reforesting a tract of land under the Ontario Government scheme is Ontario county, which is the first county east of York county, of which latter Toronto is the county town. This county extends from Lake Ontario on the south to the southern border of Muskoka district on the north, a distance of about ninety miles. At its last session the County Council decided to take up the reforestation of about seven hundred acres situated in the township of Uxbridge.

Canada's forest resources constitute one of the Dominion's most valuable assets. They contribute to the trade of Canada upwards of \$200,000,000 a year. They play an important part in our external commerce. With proper protection our forests can be made to produce timber in perpetuity.

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Some Anomalies in Municipal Government

Will of the Majority Does Not Always Rule in Civic Affairs,
as it Does in Dominion and Provincial Arenas

(By HARRY BRAGG)

There are two rather curious anomalies in the municipal field which prevent the good working of the municipal machinery to a certain extent. A very general claim is that we, in the British Empire, enjoy that blessing of democracy, and that "The Majority always governs." The accepted rule in all elections, Federal, Provincial and Municipal, is that those who carry on the functions of governing, are representatives of the majority of those who are governed.

Lately, some new ideas have been imported from across the line, such as Proportional Representation, the Referendum and the Recall. And it may be noted that the archaic machinery of elections in the "Land of Liberty" is largely responsible for an earnest desire for improvement. It should also be remarked that the cures for diseases are not necessary when the diseases do not exist. Some would-be progressive people grasp at new ideas, without considering whether they are necessary, or even advisable, under other conditions.

Majority of Voters

However, in the main, the will of the majority does prevail in the Federal and Provincial elections. That is, the will of the majority of those citizens who are sufficiently patriotic to do their duty, and record their votes. As to those lazy and careless citizens who do not vote, they certainly do not deserve any representation at all.

But in municipal elections, a very hard and fast line is drawn, as to who shall vote; and the right to vote is not dependent upon residence, or ownership of property, but upon having paid the current taxes, if the voter is a proprietor. That is to say, that the right to vote may be cancelled, and is in most cases, if the taxes due are not paid.

The argument in favor of such a law is a valid one. It is that the municipality has to provide certain things for the property owners, which cost money, and that the said owner is bound to pay his share of the expenses incurred by the municipality. Further, if the owner has not paid what is due from him, he is not entitled to choose who shall manage the expenses of his municipality.

How it Operates

This, on the face, is very proper, but how does it work out?

An owner may have half a dozen tenants, who are all in arrears in paying their rent to him. As a consequence, he cannot pay his taxes. But the tenants, by paying their water rate to the municipality, are entitled to vote, and help to choose the men who are to administer the finances of the municipality in which their landlord has to pay taxes.

An extreme case would be that in which the tenants, who have no permanent interest in the place, have the preponderance of the voting power,

because the proprietors, who are permanently interested, are in arrears with their taxes, and are consequently disfranchised.

A case in point exists within a short distance of Montreal.

A large number of the proprietors in this municipality are working men, who have saved up sufficient money to buy a lot on time, and have secured lumber on the same terms, and utilize their leisure in building—not a house, but a home. Owing to the hard times, many of these men are behind in their taxes, and are, therefore, unable to vote. So the real estate dealers, and similar temporarily interested voters, control the situation. And as a result, the Council of that municipality does not represent the majority, but only a majority of a small minority of the proprietors.

Not Rule by Majority

This municipality is certainly not governed by the majority.

Another curious situation is found not far away from that already noted.

In a certain municipality contiguous to the "Commercial Metropolis," there has been a good deal of the real estate development which has been such a curse in many parts of the Dominion. The smooth-tongued salesmen got people to believe that the lots they were selling would be actually sold again at many times the original price. So many invested—or rather, gambled—and bought lots, not to build on, but to sell again later on. Of course, as in other places, these lots have never risen to the fabulous prices that the salesmen promised, and the owners have had to keep paying interest, without any return, or chance of disposing of them.

But quite a few lot owners built their own houses, and went to live in the town, getting out of the overcrowded city into comparative country.

Needless to say, the house builders found that the taxes on the property they had thus improved for the Town, as well as for themselves, were very much higher than the taxes on the vacant lots, held by the speculative buyers. And in some cases, while the speculators were able to pay the trifling tax on vacant property, the house owners were too hard pressed to do so.

Consequently, the land speculators were in a majority at the last election, and the Mayor was elected—not by his resident fellow citizens—but by what have been termed the "land sharks," whose only aim is to get the Town into such a shape as makes it easy for them to sell and get out. As a matter of fact, while the majority of the Mayor at the election was 17, the vote in the residential polls was more than one hundred against him.

Is it not an anomaly that the men who govern, and finance any place should be elected by the land speculators, and not by those who have helped to build up the municipality?—The Monetary Times.

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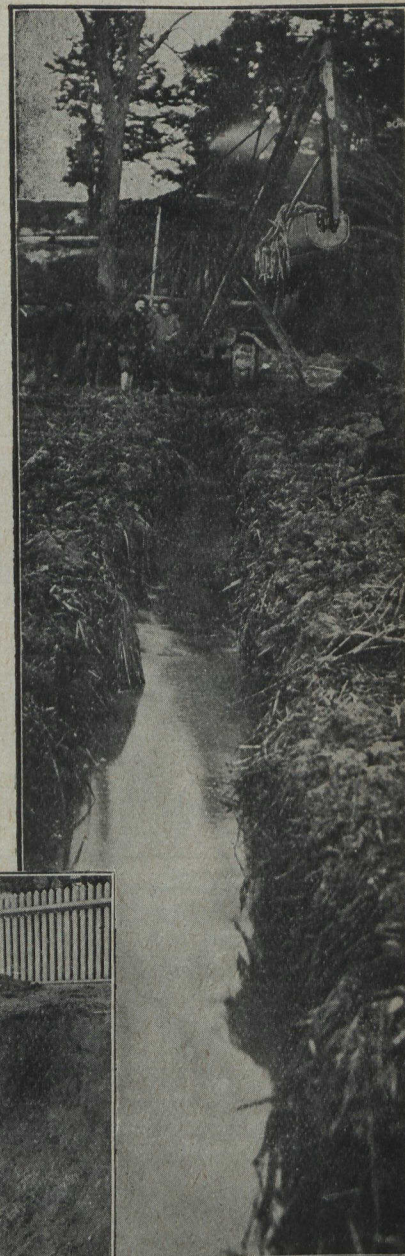
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Canada's Immigration Policy

Citizens interested in immigration have had an opportunity of reading and studying the views of two men who between them have had more to do with the immigration policy of Canada than anyone else. One of these men, Sir Clifford Sifton, in an address before the Toronto Board of Trade, would have the government carry out the policy laid down by him in 1896 and carried out by the Department of the Interior during the period he was minister of that department. His policy, which was based on the assumption that agriculture was the basic industry of the Dominion, was to secure agriculturists only—preferably the man with the “sheep skin and a strong wife,” to use his own term—and plant them on the free lands of the North-West. Having done this he would have them to work out their own social salvation. It is true there was a system of selection, but that system was entirely one of physical fitness; neither mental nor moral fitness was considered at all. The result is that there are to-day many foreign agricultural communities in the North-West where the living conditions are no better than the conditions under which they lived when in Europe. What is more the people who make up these communities know not Canada — her national aspirations and her standard of citizenship. The point is that the government, having taken the responsibility of bringing over these European peasants, to till the soil, should have gone further and instilled into their minds something of the Canadian spirit and standard of living. It is possible that in Sir Clifford's day Canada could not afford to be finicky about the quality of her agricultural immigrant, but when he prescribes the same policy for the future, he is beside the mark.

The other gentleman who has given his views on immigration is Col. J. S. Dennis, the head of the colonization department of the C. P. R. Now Col. Dennis has had his nose to the immigration grind-

stone for over forty years, and to him the question is purely an economic one so far as it affects Canada in general, and that territory through which the C. P. R. runs in particular; though let it be said at once that from the first this great railway organization has shown remarkable vision and intelligence in the colonizing of its lands and in the developing of the communities located on or near its railway lines.

In a recent address before a number of Montreal organizations Col. Dennis maintained that if Canada is to continue her march of progress she requires a larger population, not only to till the soil but to develop her vast natural resources, and he urged the “establishment of a well considered and aggressive colonization and development policy” of immigration with the avowed object of increasing the population by 10,000,000 in ten years. These are tremendous figures and no doubt such a high immigration could be economically absorbed, provided it was intelligently distributed. The question is, would it be wise to attempt such an immigration under our present system? To this there can only be a negative answer.

If Canada were to attempt to people her lands and her cities under her present immigration policy by 10,000,000 immigrants within ten years (most of whom by necessity would be foreigners), it would spell failure, because she has no intelligent system to economically absorb the immigrants that flock to her shores. The consequence is that the cities and towns are congested with foreign men and women whose standard of living is so low that they are a continuous menace to our community life. And no country can develop along these lines. Surely it is about time for Canada to change her immigration policy and we would urge the Dominion Government to appoint a commission, made up of men and women who know something of the subject, to thoroughly investigate the problem—and then act.

Hydro Electric and Government Interference

Whatever may be the criticism engineered against the Ontario Hydro Power Administration by outside private interests, the Ontario Municipal Electrical Association—composed of the municipalities that use and pay for the power—has every confidence in the administrative ability of Sir Adam Beck and his colleagues on the Hydro Commission. At the recent annual meeting of the Association Sir Adam received an ovation from the delegates that could not help but give him renewed confidence in the continual fight that he has to put up against the enemies of the hydro. Sir Adam Beck is a strong and determined man, not likely to be deterred from his purpose of solidifying his great power scheme by the insidious propaganda of private interests, who see in the success of the Ontario Hydro system the death knell of their own profiteering projects at the expense of the public, but when he knows that he has

the expressed confidence of those he is serving, he will fight all the better.

The Association at its meeting took advantage of the opportunity to pass strong resolutions against the interference of the Provincial Government in the hydro-electric enterprises. These resolutions are timely because of the tendency of provincial authorities to assume prerogatives in matters purely municipal. In the case of Ontario the hydro enterprises are municipally owned, even though the Provincial Government loaned part of the money, consequently the local councils, through the Electrical Association, have every right to protest against the recent stand of the Provincial Government whose stupid interference has given the opportunity of its enemies to create distrust in the whole Ontario scheme. In the early days of the hydro the government would not have dared to interfere with urban rights. The present government should be made to realize that the cities and towns will not be played with.

The Criminal and the Community

Those who would know something of how the criminal guests of the Dominion are looked after could not do better than study the annual report, just published, of the Dominion Superintendent of Penitentiaries, which is a story of practical reform without gush or maudlin sentiment. It is not only a record of the administration but it suggests prison reforms that are valuable because of the experience of the men who make the suggestions. The report is also evidence of the fact that those who have the custody of prisoners to-day are men of intellect and character who have a sense of responsibility towards their charges, other than mere detention.

According to the report there are 2,150 prisoners distributed in the seven Federal penitentiaries, of whom 629 are foreigners; not a large proportion of the population it is true, but sufficiently large to be distinct class by itself, particularly if added to the number the prisoners incarcerated in local jails. The care of this class is one of the problems of every civilized country. In the old days prisoners were treated with great severity, as a supposed deterrent to evil doers, but to-day more human methods are used, the purpose being to reform rather than punish the prisoner, so as to be more in keeping with the present spirit of democracy. Prison reform associations of course would go much further than the actual administrators. We sometimes think reformers go too far in their propaganda, not so much in their ideas for the uplift of the convicted criminal, as in their condemnation of the administration and its personnel. They seem to forget in their enthusiasm that the criminal is a menace to society, and that unless he is made to feel that crime does not pay—unless he is punished in some way—he will always be a menace to his fellowmen. Too easy a punishment is not good for the criminal and his class. This was proven some years ago in Liverpool, (Eng.), when quite a number of brutal thefts from the person, resulted in many of the thieves being brought before the Recorder, who in England has large powers in criminal affairs. The Recorder,

a kindly man gave each thief on conviction, a long sermon and a short sentence, with the hope that the criminal would reform. What happened? The thieving fraternity got so busy that it became a positive danger to walk the streets. The police in despair urged the examining magistrate to commit those caught to the assizes instead of to the recorder's court. Unfortunately for these rascals, but fortunately for the community, the judge of assize determined to stamp out this system of brutal crime by giving each man on conviction a long sentence **and the cat**. In less than a week after it became perfectly safe for citizens to walk the streets in any part of the city. The cat had been the cure.

Society must be protected against the criminal, but the criminal has a right to expect society to give him a chance to live honestly when he has served his sentence. This is what society does not do; it assumes too much that a man or woman once convicted of crime is always a criminal. There has not been, and there is not now, sufficient concerted effort to assist inmates of prisons on their discharge. Regarding this the superintendent of penitentiaries in his report has this to say:—

“There should be an honest attempt made to assist the inmates on discharge. They go out into the world feeling anxious and discouraged as to their future. Then is the time they require a helping hand, moral support, and a friend. Work should be provided for them and an abiding interest taken in them until they become re-established in society.

“Unless sympathetic supervision is given them in the community, which will assist, encourage, and strengthen them in resisting temptation, they will seldom reform. They must not only be prevented from returning to their former courses, but helped and directed into better ones.”

There are one or two organizations that make a practice of assisting prisoners on discharge, the Salvation Army in particular, but this is not enough and we recommend the last paragraph of the above quotation to the municipal authorities.

Commissioner A. Wells Gray of South Vancouver

It has been well said that every public crisis produces the man to deal with it, and municipal Canada during the last decade has had the experience of difficult situations and the right men to handle them. The success of these men has had its influence in showing the possibilities of municipal government—the difficulties to overcome and the results to be achieved, with the consequence that there are to-day in Canada real big men, who are grappling with questions, which though municipal in nature, are such as to test their capacity to its fullest.

Such a man is ex-Mayor A. Wells Gray, of New Westminster, B.C., who was recently appointed by the Provincial Government of British Columbia to administer the city of South Vancouver, whose affairs are in anything but good shape. This is a working class suburb of Vancouver, meaning that there is a large army of unemployed to be taken

care of in addition to the great financial burden—two tests that will try the administrative skill of the new commissioner. Fortunately Mr. Gray has had a large experience to qualify him for the job. For nine years Mayor of New Westminster, after serving many years as an alderman, a prominent member of the local Board of Trade, a School Trustee, a vice-president of the Royal Agricultural and Industrial Society—such were some of the local activities of this Canadian citizen. In addition to this he has had the benefit of the experience given him as Secretary-Treasurer of the Union of British Columbia Municipalities.

Commissioner Gray has, in his make-up, the rare combination of organizing ability, knowledge and tact, three useful talents for his task as a municipal administrator. He has, too, enthusiasm, without which all his talents would be of no use. Municipal Canada cannot have too many Grays.

The Montreal Tramways System

Some months back we published an article on the Montreal Tramways system which brought in many inquiries because of the uniqueness of the organization in so far as it affects the public, particularly in regard to service and protection. The tramways system of the commercial metropolis, while administered by a private company, is under the direct supervision of a commission appointed by the Provincial Government. This seeming contradiction of terms relating to administration may be explained as follows: The Montreal Tramways Company, which controls the huge tramways system of the metropolitan district, is, by contract with the city, responsible for both its policy and administration to the above commission, from which body appeal can only be made to the Public Utilities Commission of the province. So well has the arrangement worked out that it can truly be said that the City of Montreal has in its tramways system all the benefits but none of the defects of public ownership. And last year's financial report bears out the statement.

The great difficulty in the administration of public utilities (whether public or private owned), is to define and work out a balance between service and profit. Public utilities are established primarily to give public service; when owned by private interests the administration expects to secure profits according to the service given to the public, when publicly owned a public utility in the past was not expected to make profits. But latterly a feeling has grown that however wide its range of usefulness any utility, such as a tramway, benefits only a limited number at the expense of the community as a whole, consequently provision should be made to ensure not only sufficient profit to cover any contingency, and to allow for a sinking fund, but enough to pay taxes. Much of the change in sentiment towards service vs. profit-making has been brought about by so many public owned utilities that are administered for service only, becoming a burden on the rates. In the Montreal tramways system the balance between ser-

vice and profit leans slightly in favor of service, in spite of the fact that it is privately owned. This is because of the well defined conditions of the contract, conditions which it is the duty of the commission to see are fully carried out not only to the letter but in the spirit.

At first sight it would appear that such a system of tramway administration was unworkable, and probably in the hands of small men it would be unworkable, but with the executives of the company and the three commissioners being all keen business men, there is a co-operation that works successfully in giving an excellent surprise to the public, and fair returns to the company.

TREE PLANTING IN CANADA

This is the season of the year when tree planting is being actively carried on throughout Canada. In Ontario and Quebec, farmers are improving their woodlots by planting seedling trees sent out from the provincial forest nursery stations at St. Williams and Berthierville, respectively; and in both provinces there is considerable activity in regard to municipal forests, particularly in Ontario, where the first planting work is being done on some of the newly established county forests. In the Prairie Provinces about five million seedlings and cuttings, all told, will be sent out from the Indian Head and Saskatoon forest nursery stations of the Dominion Forestry Branch. These are all for planting shelter-belts on farms. Besides this, these same nursery stations are sending out a considerable quantity of planting material and tree seeds for planting and sowing on different Dominion forest reserves. This is only a beginning in reforestation, but it indicates that the tide is at last turning in that direction.

He who plants a tree lightens the burdens of his fellow-men. He who plants a tree erects to himself a living monument and makes bold an attempt to leave the world more beautiful than he found it.

The Encroachment by the Provincial Government Upon Municipal Sources of Revenue

(By C. J. YORATH, Commissioner of Edmonton.)

The following memorandum prepared by Commissioner C. J. Yorath for presentation by the City of Edmonton to the Provincial Government of Alberta, is of timely interest not only to Albertan municipalities but to municipal Canada generally. The arguments set forth by Mr. Yorath are sound and fair and should appeal to the Provincial authorities of Alberta. They will undoubtedly appeal to the local authorities of other provinces, who feel the effect of provincial and federal encroachments upon their sources of revenue.

Raising revenue to carry on the cost of government is one of the most perplexing problems with which those responsible for financing our municipal expenditures have to deal. The smouldering discontent of the past few years of the larger municipalities at the manner in which the Provincial Government uses its greater power to encroach upon their sources of revenue and to impose additional financial burdens which should be more equitably distributed over the Province as a whole, has at last burst into flame and there is now a justified demand that the Provincial Government abstain from imposing those taxes, the revenue from which rightly belong to the municipality; to discontinue adding burdens of expenditure upon the urban municipality which are Provincial wide in their benefit and to practise the same economy in expenditures, as the municipalities are compelled to exercise, in order to reduce to a minimum the Provincial taxes which have to be paid by the already overburdened property tax payer of the urban municipality.

Through a false system of taxation in the past; the lack of proper control of the development of our urban communities with its attendant enormous capital expenditures, the greater part of which could have been prevented by experienced government control, the haphazard development of communities which has brought about a very much greater annual cost of operation and maintenance; a problem has been created which can only be solved by the fullest co-operation between the responsible governments and a spirit of fair play and justice.

The urban municipalities realize the necessity for reducing the burden of taxation on vacant land and property otherwise they will soon become the owners of what in the past has constituted their tax base, thereby reducing their revenue so as to make it impossible for them to carry on and in consequence the number of municipalities defaulting in the payment of their debt charges will be increased rather than diminished. That is a situation which seriously threatens the financial stability of the Province and it cannot be allowed to drift until a climax is reached.

Controllable expenditures have in the majority of municipalities been reduced almost to a minimum so that the only method of reducing taxation on property is to broaden the basis of taxation. The restrictions and powers exercised by the Provincial Government upon the authority of municipal governments make this impossible.

The cities of the province have requested power to re-impose the Income Tax, but in the hope that the Provincial Government will impose and collect for the municipalities an income tax in 1923 some of the cities have decided not to press for power to impose a local income tax this year. Unless there is uniformity in raising municipal taxes, particularly insofar as the income tax is concerned, it is obviously impossible for one municipality to impose a tax which would be repugnant to some people and would be detrimental to the best interest of the particular community to the advantage of another. That the income tax is the most equitable tax which can be imposed cannot be disputed by any student of the subject of taxation.

The necessity has therefore arisen for making an immediate appeal to the Provincial Government to discontinue the forms of taxation which were imposed during the war under the cloak of patriotism, i.e., the supplementary revenue tax, the amusement tax, and to discontinue collecting other taxes which encroach upon the municipalities rightful sphere of taxation namely license fees, automobile taxes, etc., and to contribute a larger sum towards the cost of education and hospitals which are Provincial wide in their benefits.

An appeal is also made to the Provincial Government to advocate a joint conference with the Federal, Provincial and Municipal Governments with the view to agreeing if possible upon some definite basis of the field of taxation of each governing body and also with the view to a more equitable distribution of the cost of those services which are Dominion and Provincial wide in their benefits.

The following particulars of revenue obtained by the Provincial Government from the City of Edmonton; the loss in revenue to the city by the exemption from taxation of Provincial Government Property and the amount contributed by the Provincial Government towards the cost of education and hospital attendance are submitted:

REVENUE.

Supplementary Revenue Tax, 2 mills on an assessable value of \$45,000,000		\$90,000
Automobile license fees		66,046
Amusement Tax (1920)		48,721
Corporations Tax		
Life Insurance Companies	\$60,000	
Fire " "	56,800	
Guarantee " "	7,600	124,400
		<hr/>
Land Companies	9,000	
Loan " "	14,000	
Trust " "	5,800	
Telegraph " "	3,400	
Express " "	750	
Incorporated " "	7,700	
Branches of Foreign Companies	2,500	43,150
		<hr/>

Revenue—

Fines paid to Provincial Government by City prosecutors under the Motor Vehicle Act, Liquor Act, although the cost of enforcing the law is borne by the city	10,136
License fees, pool rooms, theatres, etc., approximately	4,000
Contributions by city towards Mothers' Pensions	25,000
<hr/>	
Total ascertained	\$411,453
Loss in revenue by City of Edmonton, due to exemption of Government Property from taxation:	
Assessed value of Government Buildings \$2,091,040, with mill rate of 39.90 mills	83,432
Assessed value of University \$2,981,400, with mill rate of 39.90 mills	118,957
<hr/>	
	\$202,389
Amount contributed by Provincial Government towards the cost of education and hospital services compared with \$1,300,000, contributed by the City of Edmonton:	
Hospitals	\$39,478.50
Education	80,000.00
<hr/>	
	\$199,478.50

The Dominion and Provincial Governments in order to increase their revenue to meet increasing expenditures have encoached upon the sources of revenue of the municipalities so that the latter instead of being able to broaden their basis of taxation to meet increasing expenditures have had same considerably curtailed. The Dominion and Provincial Governments should not because of their greater legislative powers adopt an unreasonable attitude towards the smaller unit of government as the municipality; which after all is responsible for the most effective work in looking after the welfare of the people, namely Education, Health, Police and Fire Protection, Recreation, etc. If they do then progress will be retarded and such an attitude will be detrimental to the best interests of the Dominion and the Province.

The Automobile Tax—It is presumed that the whole of the revenue derived by the Provincial Government from this tax is expended upon the maintenance and upkeep of trunk roads throughout the Province. This of course is a very essential and desirable expenditure but the finances of urban municipalities are such that they cannot afford to contribute the whole of this tax for this purpose and claim that at least fifty per cent of same should be used for the maintenance of roads within their own districts. In the case of the City of Edmonton over \$3,000,000 have been expended on pavements and unless a large sum of money is immediately expended in putting same into a proper state of repair, it will soon have to expend a considerable sum of money upon re-construction and a great part of the original capital will be wasted. If the Government insists upon its present policy and if it will not heed the urgent appeal of the municipalities then it will soon have to assume a very much graver responsibility in preventing their default.

Amusement Tax—It is claimed that the municipality is entitled to all the revenue from this tax.

The municipality has to assume all the cost of fire and police protection, the wear and tear on its streets due to heavy traffic to and from the place of amusement, the extra policing necessary to control traffic, etc. The Provincial Government by taking all the revenue from this tax is depriving the municipality of considerable cash revenue and a way of broadening the basis of taxation by the most desirable indirect tax. In the Province of Quebec the municipalities impose and are allowed to take all the revenue from this tax. It the last session of the Legislature of the Province of Saskatchewan power was given to the municipalities to impose an Amusement Tax.

The Widows Pension Tax—At present the urban municipalities have to contribute fifty per cent of the pensions granted under the Mothers Pension Act. In the case of the City of Edmonton this tax amounted to \$25,000 in 1921. This expenditure is undoubtedly either a Provincial or Dominion obligation as in a great many cases upon the death of the husband the widow and family move from the rural to the urban centres and the municipality, after twelve months residence, has to assume the widows pension for the remainder of her life if she does not again marry. The Province of Saskatchewan recognized the reasonableness of the request of the municipalities in this regard and assumed the whole cost Mothers Pensions.

Exemption of Provincial Government Property from Taxation—It has been already pointed out that the City of Edmonton contains Provincial property in the Provincial Government Buildings and the Provincial University valued at over \$5,000,000, which is exempt from taxation. It is possibly claimed that it is an advantage to the city to have these institutions located within its limits, but this same claim can be made by every large manufacturer and every large distribution house; and if admitted as a logical argument it is hard to imagine how a municipality can obtain its revenue to meet expenditure. The large institutions of the government mean increased expenditure on sewers, roads, police and fire protection and other municipal services, and the City of Edmonton should not be put to the double disadvantage of losing what should be legitimate municipal revenue and also provide all the advantages and services which a municipal government is expected to give.

The Dominion Government contributes \$75,000 towards the revenue of the City of Ottawa in addition to laying out and maintaining a beautiful park. The City of Regina, the capital of Saskatchewan, has been given clear title to a considerable area of government land from which it has received and will no doubt receive in the future a very large revenue. The City of Toronto receives from the Government a subsidy of \$273,500. The City of Vancouver receives from the Provincial Government of British Columbia \$253,766 towards the cost of education, and \$250,912 from the operation of the Liquor Act. The City of Halifax receives \$43,600 from the Bank and Corporations Tax, a tax which is levied and collected by the Government in this province. The City of Montreal collects over \$250,000 from the Amusement Tax.

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

THE SINKING FUND OF WINNIPEG

The city of Winnipeg is to be congratulated on the continual success of its Sinking Fund Commission. Though the fund has only been in operation three years it has, according to the annual statement of the trustees for 1921, assets amounting to \$13,160,446, a sum equal to \$278.88 for every \$1,000 owing by the city. The effect of such a favorable showing on the sale and price of Winnipeg securities is obvious—"the price received in every case (for debentures sold during the year) compared very favorably indeed with the prices realized on other issues of Provincial and Municipal bonds in the same market."

To administer this fund cost the city \$14,186, or one per cent., which of course is more than offset by the increased value of its assets. Not many municipalities can boast a record like that of Winnipeg's. Attached to this 1921 report are the clauses—taken from the City Charter—under which the Sinking Fund Commission was established, and also the powers and duties of the trustees. This addition is very instructive to any municipal council desiring to follow the wise plan of Winnipeg and establish a sinking fund commission.

The commission also administers the Civic Pension Fund and the Workmen's Compensation Reserve Fund of the city.

ENCROACHMENT ON MUNICIPAL RESOURCES

(Continued from page 59)

In the United States the government pays one half of all the cost of administration of the District of Columbia.

It is not necessary in this memorandum to set out the financial difficulties of the municipalities, the members of the government are no doubt well aware that it is getting almost impossible for a municipality to finance its expenditure, when its main source of revenue is from a tax on property. The strongest possible appeal is therefore made that the government will discontinue the supplementary revenue tax, first introduced during the war as a patriotic tax and the revenue from which, it was stated, was required purely for patriotic purposes; also to discontinue levying taxes which are properly claimed as municipal taxes, i.e. the amusement tax, license fees and the Corporation Tax, and to give power to the cities to impose and collect such taxes. It is also strongly urged that the cities are entitled to at least fifty per cent of the revenue from automobile license fees levied upon and collected from cars owned by residents of the cities, so that same can be expended upon the maintenance of roads within their own limits which have got into a bad state of repair for the reason that the municipalities are unable to incur any greater expenditures and are unable to collect more revenue through the Provincial Government encroaching upon its sphere of taxation.

It is realized that the Provincial Government has financial difficulties of its own and for that reason the request for a larger contribution towards the cost of education and hospital services is not pressed to-day, although it is felt that the municipalities are justified in making a demand for additional contributions towards the cost of these services which are Provincial wide in their benefit.

REDUCTION IN ASSESSMENT AND TAX RATE IN EDMONTON.

For 1922 a total readjustment has been made in the city's assessment. All property which has been purchased by the city at Tax Sales and in respect to which the redemption period has expired, has been removed from the assessment roll, and the outlying vacant property has been considerably reduced in value, so that the net assessed value of property for taxation this year will amount to approximately \$62,000,000, compared with \$80,202,245 in 1921, a reduction of \$18,202,245, or 22.6 per cent.

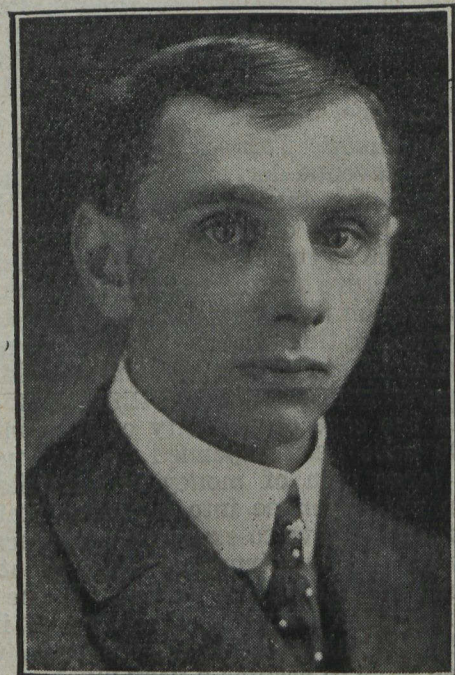
This reduction in the assessment with the same mill rate as last year, i.e., 39.90 mills, means a loss in revenue of \$726,269.57. In order that the advantage to be obtained by reducing the assessed value of property will not be offset by an increase in the tax rate, revenue has to be obtained from other sources and expenditures have been reduced. This year the public utilities, in addition to paying all operating charges, interest, sinking fund and depreciation, will pay \$320,000 into current revenue by way of taxes and in addition the large discount of 10 per cent for prompt payment of taxes, which has meant that \$250,000 had to be included in the tax levy will be discontinued and a per centum charge will be made on current taxes not paid before the 1st June.

Reduction in Property Tax of \$1,098,340, or 31.02 per cent.

The tax on property in 1920 was \$3,540,220.13; in 1921 \$3,191,989; and this year will be \$2,441,879, or a total reduction of \$1,098,340, or 31 per cent.

The tax rate this year according to the Budget which has been submitted to the Council will be 39.70 mills compared with 39.90 mills in 1921 and 45 mills in 1920.

—Commissioner Yorath.



COUNCILLOR JACK LOUDET,
President of B.C. Union of Municipalities

SASKATCHEWAN'S FINANCES

In view of the discussions that have taken place in the daily and financial press regarding the Municipal finances of Saskatchewan, and the boycott of the Provincial issues by eastern bond dealers because the Provincial Government would not guarantee the back interest of certain municipalities, it is interesting to note that whatever may be the views of outsiders the citizens of the province have during the last two years shown their faith in local administration to the extent of taking up the larger part of the 583 municipal issues of 1921 and the 604 municipal issues of 1921. In its annual report the Saskatchewan Local Government refers to the matter as follows:

"One of the outstanding features of the activities connected with the Local Government Board in the year just closed, is the purchase by Saskatchewan people of large quantities of municipal school and rural telephone debentures issued within the province. Interesting details of these investments are given in another portion of this report, where it is shown that of debentures sold to the amount of \$3,810,971, there were of these \$2,431,161.48 purchased within the province. The fact alone speaks volumes for the growing stability and independence of Saskatchewan."

An interesting feature of the report is the attitude shown to the two municipal unions of the province by the board. The report states that: "A number of important matters were gone into with the advisory committee, which consisted of G. F. Blair, Esq., K.C., and Hon. C. M. Hamilton, representing the Union of Saskatchewan Municipalities and the Saskatchewan Association of Rural Municipalities respectively."

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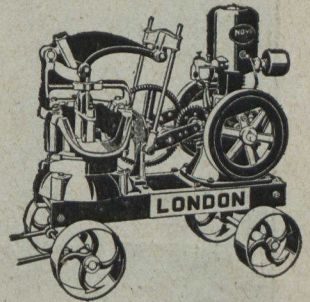
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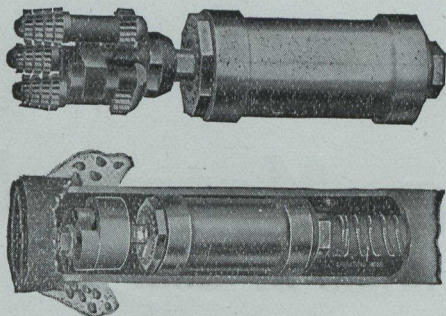
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