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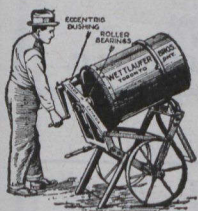
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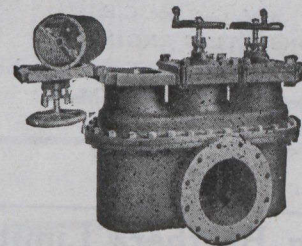
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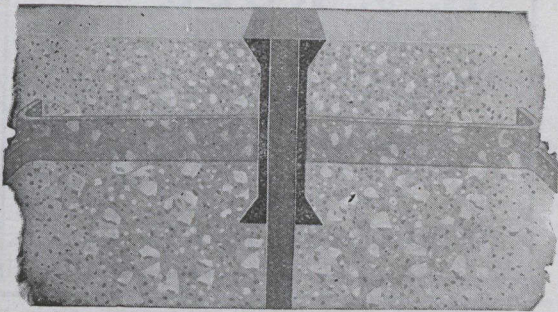
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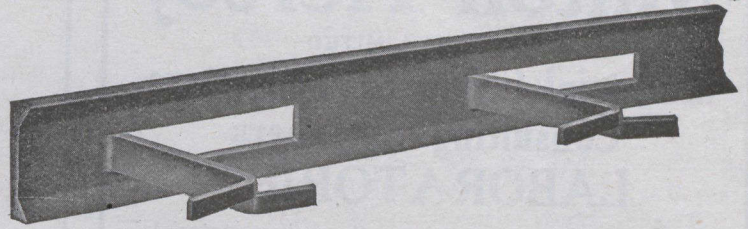
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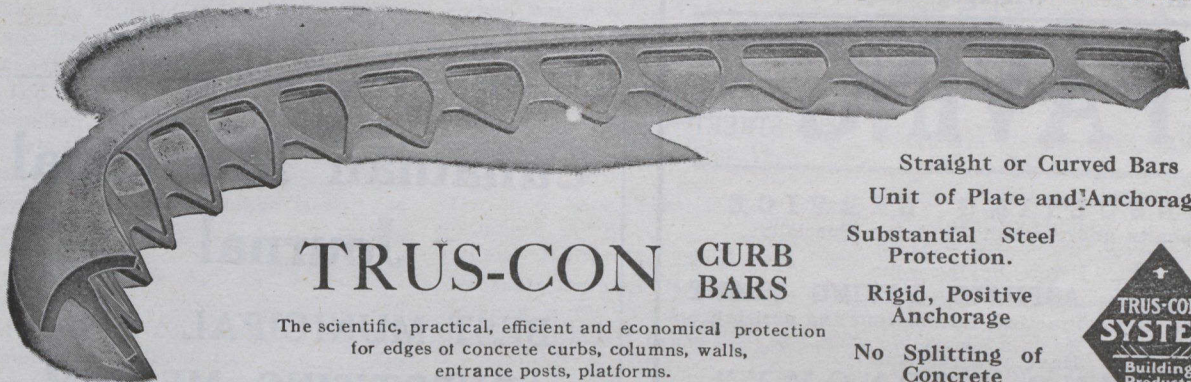


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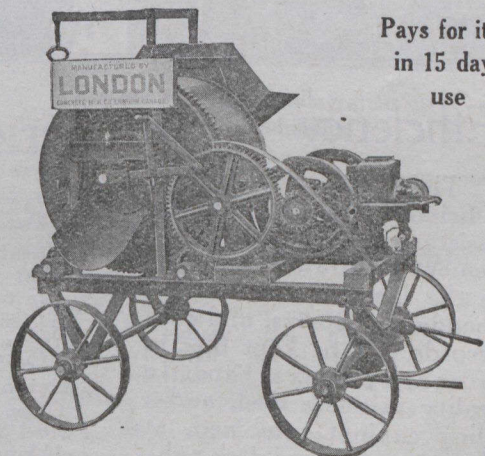
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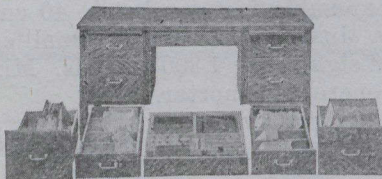
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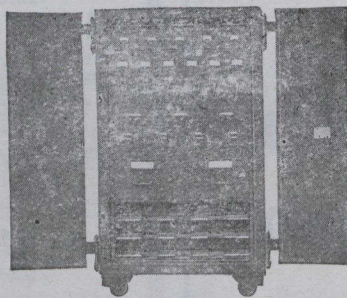
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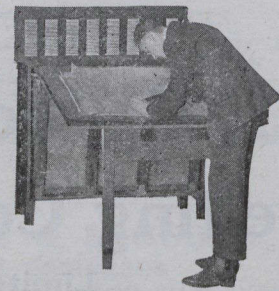
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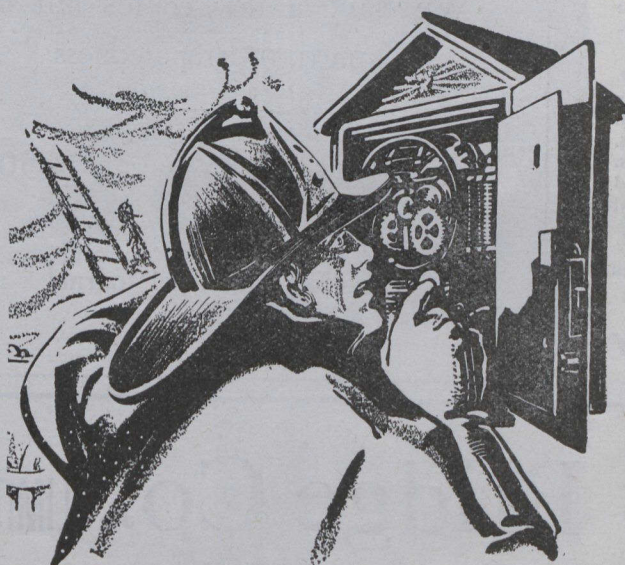
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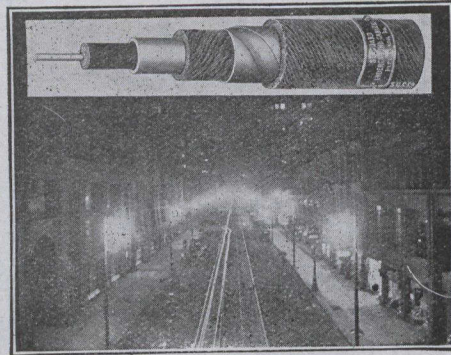
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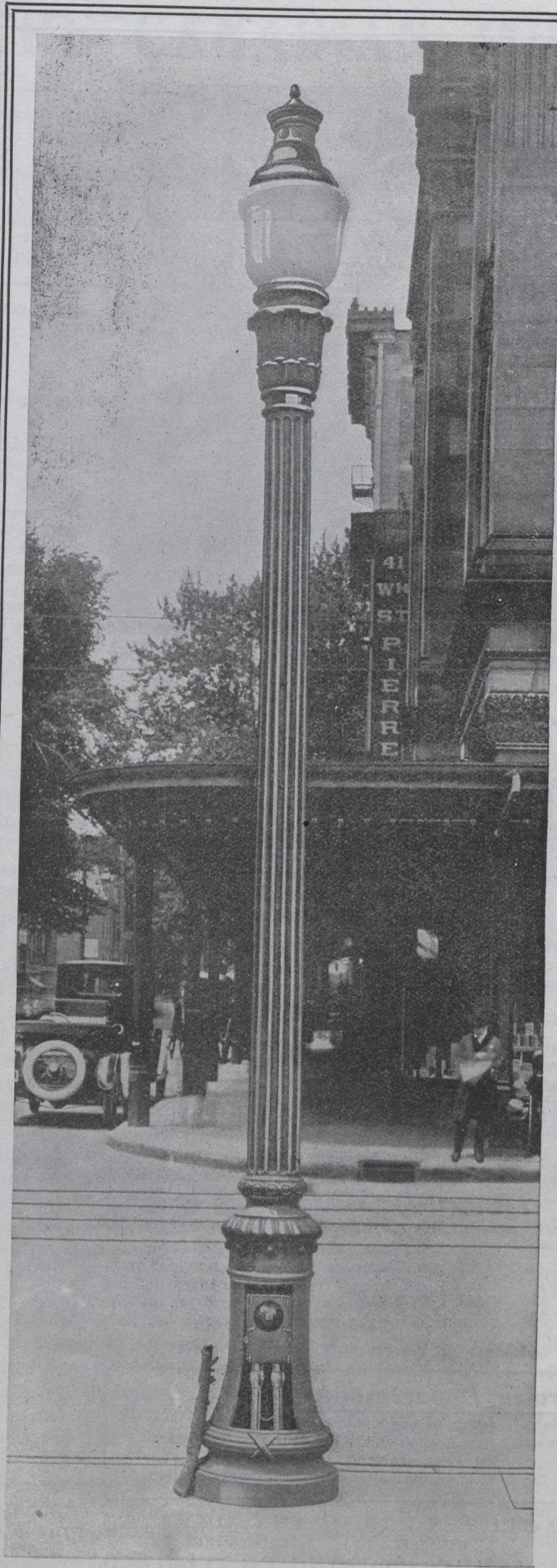


FIGURE 3

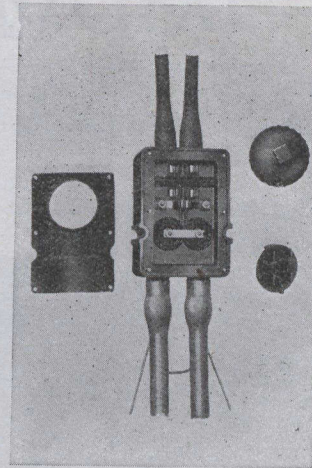


FIGURE 1—FRONT

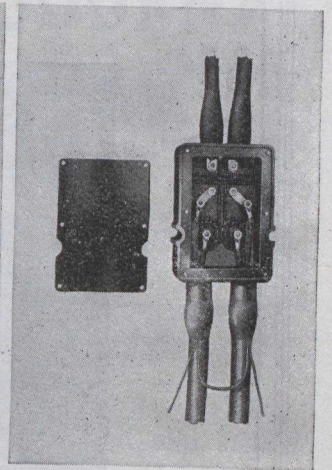


FIGURE 2—REAR

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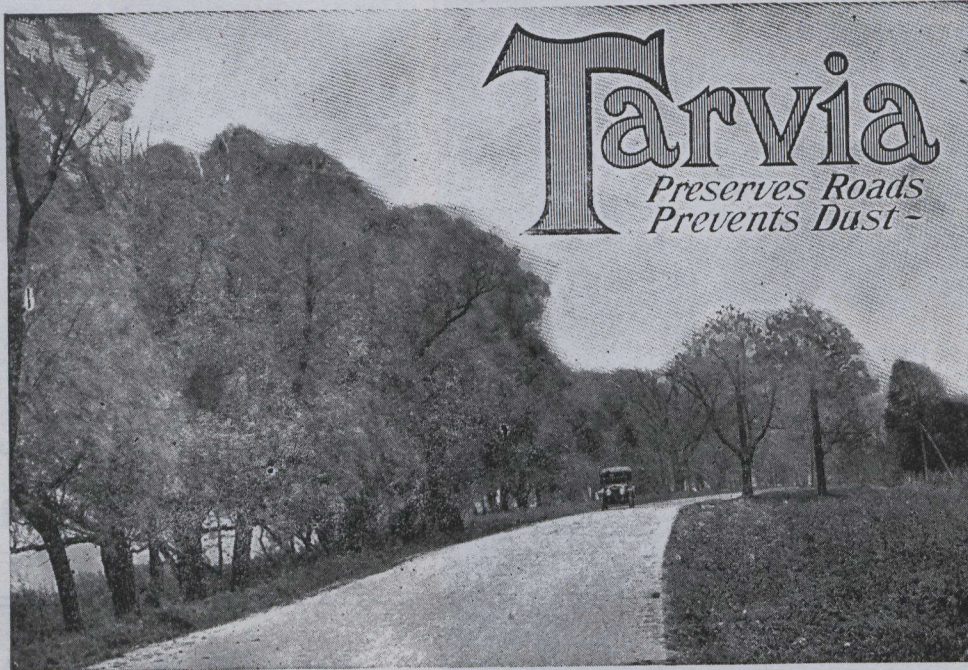
¶ Figs. 1 and 2 show front and rear views of the box, and Fig. 3 shows how the box is installed in the pedestal of a lamp standard. This view was taken in Montreal where all of the standards used in connection with the new lighting system are equipped with these boxes.

¶ There are many interesting features in connection with this box, but the limited space at our disposal does not permit of a detailed explanation. To those interested, however, we will be glad to send photographs and full descriptive matter on application to our nearest branch house.

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Circulates in every city, town and village

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AUGUST, 1917.

No. 8

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The Settlement of Returned Soldiers on the Land

It is now three years since the war started and quite a large number of soldiers, having done "their bit," have returned to Canada and been discharged. Many of the crippled men have, thanks to the vocational training given by the Military Hospitals' Commission been able to make a new start in life, a very large proportion of them earning good wages in spite of physical drawbacks, while others, not so fortunate, probably because they have not taken up the vocational training, have to take on jobs that bring them less wages than they were earning previous to the war—and the difference is not always made up by the pension. Such is the fortune of war, though the least the country can do is to see that the families of those who have fought for it, should not suffer in income because the breadwinner returned home so badly wounded that he could not take up his old occupation, with necessarily decreased wages. What is more the outlook for these men—many of them quite young—is none too bright unless they can take up something that offers a future, either to themselves or their family. And herein lies the opportunity of the Provinces to give tangible recognition to these self-sacrificing citizens by granting them blocks of land and a sufficient loan of money in each case to give them a fair start. In Ontario the authorities have already commenced farm colonies for returned soldiers, in the northern part of the province, and some of the other provinces are contemplating land schemes, though one or two are waiting to see what the Federal authorities are going to do in the matter. But it will be some time before any Federal scheme can be put into force, though a colonizing scheme for returned soldiers has now been decided upon. In the meanwhile men are being discharged every day, who, though desirous to take up farming, are com-

pelled by circumstances to swell the city populations. So that it is to be hoped that all the Provincial Governments will make the matter of placing the returned men of their respective provinces on the land their special business, outside anything the Federal Government may do, for be it understood that the Federal Crown lands are limited to the central provinces, which would hardly meet with the wishes of those men from other parts of Canada desirous to locate in their own provinces. And now is the time to make a start if the provincial authorities, who have not already done so, are as eager to people their lands with desirable settlers as they profess. A further reason why action should take place now is that the soldiers already returned and discharged would, in taking up farming become pioneers for the men now serving at the front, on the principle that example is better than precept. The soldiers who will be fortunate to return at the end of the war will then see their old comrades with their families happily settled on the land, and thus be encouraged to likewise engage in farming. The Federal scheme for colonization for the soldiers is not to be limited to Canadians, but will take in our Allies, and if the desires of those already returned are any indication then the demand for land will be tremendous, with correspondingly heavy responsibility on the Federal authorities. The Provincial authorities have, comparatively speaking, and considering their opportunities, done very little in the way of national service. In taking up this soldiers' land question seriously, the Provincial Governments have a special opportunity to help the national cause, and one that brought to a successful consummation, will be of lasting benefit not only to the soldiers themselves, but to Canada as a whole.

Conservation of Food

The new Food Controller the Hon. W. J. Hanna is urging the people to restrain their appetites so as to help in the conservation of the food of the country, he giving as a principal reason that with the other great wheat producing countries being cut off from supplying this necessary food to England and France, and their own population, outside the men at the front being engaged in the making of munitions, the Allies "must depend on Canada and the United States for their bread, their beef and their bacon" and that "the supply of these commodities in Canada and the United States threatens to be altogether unequal to the demand." With the Food Controller's gospel we are in hearty sympathy, for while there is no actual shortage of food in Great Britain, France and Italy, there is much food restriction, as those who have recently come from the Old Country can verify, and that Canada and the United States are the only two countries in anything like a position to supply the essential foodstuffs. By curbing our appetites does not mean that we should actually eat a less amount of food—though it would be a good thing for some people if they did—but that we should get down to the simple life and eat plainer, but equally substantial food. But the question must arise in many men's minds—particularly those who

are honestly desirous to follow his suggestions—as to how the Food Controller is going to put his preaching into practice. Is he going to exercise his powers and control the consumption of food both in the public eating places and private dwellings? This to our mind is the only way to curtail the high living propensities of too many of our wealthy magnates—the poor will need no curbing in their eating, the high cost of foodstuffs being a strong preventative. These same magnates, many of them made rich through the necessities of war, have since hostilities commenced shown such a puerile spirit of selfishness and callousness to the needs of the nation, as to create contempt in the minds of decent Canadian men and women, and unless they are affectively handled by the Food Controller, he is not likely to get much co-operation from the average citizen. Mr. Hanna has a great task ahead of him but one that gives him a great opportunity to vindicate Canada in the eyes of her Allies as a country of self-sacrifice, not limited to those fine fellows at the front. But he must first tackle the tables of the war rich—the rest of Canada will then soon fall in line. The common people are quite willing to make many sacrifices for the common cause but they are somewhat tired of all the sacrifice being one-sided.

A WAR CONVENTION.

According to the programme, two of the four principal subjects to be discussed at the four days' November convention of the National Municipal League and other municipal associations of the United States, are "Municipalities during War," and "Municipalities after the War," and as this Convention is the largest of its kind held in America, it is very evident that the municipal councils below the line are taking their part in the great war seriously—even more seriously than we in Canada. Many of our local councils have been too self-centred in their own local affairs to fully appreciate the fact that they have a larger responsibility at this time of stress and anxiety, though on the other hand quite a number have been handicapped for lack of opportunity. And in stating this we are not discounting the magnificent war work of the majority of the municipal councils of the Dominion. It is to be hoped that this opportunity for the councils of Canada to rise to their responsibility will be shown and threshed out at the coming convention of the Union of Canadian Municipalities. At least the executive have prepared their programme with this object in view, and if the attendance is what it is expected to be a very profitable three days will be spent in London, where the Convention is to be held this year, but it is up to every municipal council in the Dominion to send at least one delegate, but more if possible.

THE HIGH COST OF LIVING.

A new light on the problem of the high cost of living and how the municipal councils can best deal with it was recently given by City Attorney Laurendeau, of Montreal, in replying to some enquiries of his council on the subject, when he stated: "I desire to draw your attention to the fact that the Food Controller recently appointed by the Federal Government possesses all the necessary powers to remedy the grievances of the consumers."

"Since the adoption of the order-in-council on the high cost of necessaries of life, the Government has named a Food Controller, whom it has invested with extraordinary powers. In the limits of his jurisdiction he possesses practically all the powers of the Government itself." He then advises that "it might perhaps prove more expeditious to communicate with Hon. Mr. Hanna, as regards remedying the present state of affairs."

This is advice that might be followed not only by the Montreal Council, but by other councils in Canada, where the food situation has actually got worse instead of better since the order-in-council on the excessive price of foodstuffs was passed. Whatever may be the reasons, —and there are many, two of which may surely be said to be the complication of the order itself, and the peculiar construction put on it by the Minister, whose duty it was to put the order into force—the order-in-council has become a dead letter so far as getting practical results, and our only hope now is in the Food Controller, who has had a large and successful experience as Provincial Secretary of Ontario.

A CANADIAN PROBLEMS CLUB.

The war if it had done nothing else has made men and women think in a way that would have been thought impossible three years ago. The wealthy have been made to realize their responsibility to their fellows, though to many it has been a hard task, and the working classes, which means every man and woman earning their livelihood by their brains or hands, are now surely being convinced that they owe duties to the commonwealth. This change in the state of the average mind has been brought about by the common danger that has been facing us for the last three years, and is facing us now. But while this new sense of public responsibility has been so sharply brought home to the people of this country as to make them take a keener interest in its national and local problems there is the very real danger of their attempting to solve them along very superficial lines. This is because of general ignorance of the fundamentals of government. Neither is this ignorance confined to the average mind; too many of our politicians never get down to the principles of the subjects that they are supposed to be masters of.

Convinced that the great national problems must be more closely studied than heretofore before they can be intelligently solved a group of Toronto journalists and professors some time back prepared a propaganda for the establishment of a National Problems Club, this title being later changed to the Canadian Problems Club. The proposal was addressed to representative citizens throughout the Dominion with satisfying results.

While we may not be in agreement altogether with the proposed system of working the new club we cannot help but be in full sympathy with the object that the organizers have in view, which in the main is to encourage men and women to join in small clubs to investigate national problems thoroughly with the aid of literature supplied from the central committee and in the light of their own knowledge and experience. By this means it is hoped, and expected, that a deeper interest in national, provincial and municipal affairs will be inculcated in the minds of the members. And there is no reason why the membership should not increase to dimensions that will include the larger part of the manhood and womanhood of Canada.

GARDEN LOTS.

The splendid work of the many garden lot associations is already showing good results throughout Canada, in the healthy appearance of the gardens. To take Montreal, with its 5,000 large lots as an example, the encouragement to and influence on the men and women who have given so much of their spare time in the cultivation of their lots have been so good that if it be possible to secure three times the area of vacant land next year, every foot would be taken up, and no doubt the same could be said of other urban centres where garden lot associations are in existence. And this demand is not altogether because of the necessity to lessen the cost of living; the early morning and late evening working with mother earth has recreated that love of nature innate in the human being, but which in the

city dweller has been allowed to lie dormant because of the lack of opportunity to cultivate it. The necessary exercise, too, has put that vim into the amateur gardeners that was hardly thought possible a few months ago. Surely such a boom in garden cultivation should be encouraged to the fullest extent by our municipal councils, not only as a means of lowering local prices in food stuffs, but of providing healthy recreation for the inhabitants.

OUR PREPAREDNESS NUMBER.

The Canadian Municipal Journal was criticized recently by a Calgary paper on the ground that certain figures which it had published respecting Alberta were out of date. In its defence it states that it tried to get information from the provincial authorities, but did not succeed, and was compelled to fall back on some federal figures of 1916.

"Most of the other provinces," it says, "supplied their own figures, which enabled our statisticians to more accurately group them to the different zones. We would suggest to our contemporary that it urges the provincial authorities to prepare up-to-date statistics of Alberta's progress, so that there will be no repetition of the figures that we were forced to publish for want of better. We know of more than one other national publication, requiring statistics of Alberta, in the same difficulty as we were, and no doubt unless the provincial authorities can give later figures, they will use the same source of information."

There are many in Alberta who will be able to sympathize with the Municipal Journal. It has always been a most difficult matter to secure recent and reliable figures bearing on economic and governmental conditions within the province. There is need for a bucking up, and it is to be hoped that under the system which the Dominion statistician is putting into force, and in which the Alberta government has promised to co-operate that there will be an improvement all along the line.—Edmonton Journal.

THE NATURAL RESOURCES SURVEY OF CANADA.

Both in our Preparedness and June issues appeared articles explaining the great work of the Arthur D. Little Company in undertaking on the request of Lord Shaughnessy, a natural resources survey of Canada, having in view the industrial development of the country. For twelve months the propaganda has progressed quietly, but effectively, but now we understand the Advisory Council for Scientific and Industrial Research has undertaken to complete the work, and that Arthur & Little have turned over all the necessary data. All that we need say is that if the survey is carried on with the same thoroughness and quickness as it was started, then the people of Canada will be under a debt of gratitude, as indeed they already have cause to be grateful to the patriotic spirit of Lord Shaughnessy in financing the survey, and to Messrs. Little for the able manner in which they have carried out their duties. Previous to this survey being undertaken Canada had no reliable record of her vast resources, and their commercial value, and probably no one knows more than ourselves (through our own preparedness propaganda, and which only touched the fringe of the resources of Canada), the difficulties to be met and the vast preparations necessary to successfully undertake a complete survey of the whole of the resources of Canada.

Under the direction of the Advisory Council, which is a Federal Governmental institution, the natural resources survey will have every facility to help it to that consummation, so ardently desired by the citizens of Canada; be-
 deed, so necessary in the industrial development of Canada, inasmuch as all the valuable information now in the archives at Ottawa, and in the provincial capitals will be at their disposal, provided that the same energy is put into it as when the survey was first undertaken.

The Arthur and Little Company will continue their intensive studies of specific industrial opportunities in Canada with broader facilities for the establishment and direction of industrial enterprise, and their services are even more to-day at the disposal of any municipality desirous to find out the commercial value of the natural resources of the district.

The Pageant and its Municipal Value

By HARCOURT FARMER.



From the earliest times, man has evinced the keenest desire to record human enterprise. Not only are things done, but they are talked about. And that is quite right. From what we can learn of prehistoric days, we understand that one of the elementary forms of commemoration was for the cave-dweller to cut notches on his war club for every fresh attainment out of the ordinary. In these times, when it is thought desirable and wise to perpetuate the memory of a man, or to preserve in permanent form some great deed or act, we erect statues. The

motive underlying both the cave-dweller's notched club and the modern's statue, is the same; the desire to record human enterprise.

When time advanced, and the Greek era was reached, the method adopted by the people to chronicle history, to reflect the present, and to assist in moulding the future, was the Drama. Homer's great epic dramas are nothing more or less than gigantic historical pageants, setting forth the rise and fall of humanity, the joys and sorrows, conquests and defeats. By contemplation of the lives of others do we ourselves learn development.

Further down the years, in England, during the medieval days, the Drama was again resorted to as an educational medium, this time for no other purpose than the imparting of Biblical knowledge to the masses. Rude and uncouth, but none the less reverent for all that, were the plays, for the most part depicting the actions of God as conceived by the 14th and 15th Century peasant.

Not only were the plays of this period of a religious character, but stirring deeds of the past were re-enacted "for the glory and betterment of mankind." Before the vast fields of literature were rendered accessible to the people by printing and the wide circulation of books, the play, whether in epic form, or tragic mould, whether comedy or pastoral or historical, the play was the thing.

The sands of Time were again shaken, and from England's heart came one of her greatest sons, Shakespeare. He recreated the Elizabethan drama, gave a new turn to poetry, and, what is more to the point for the purposes of this present article, showed other playwrights how to write a good pageant. Shakespeare's plays "Henry VIII.," "Henry V.," and "King John"—what are they if they are not pageants. Indeed, that admirable producer and charming man, Herbert Tree, whose death is announced as this is being written, invariably advertised his production of "Henry VIII" as "Shakespeare's Pageant."

So it will be seen that the play, and particularly the pageant form of the play, has taken no small part in the building of human history.

In the event of there being some readers who have not witnessed a pageant, perhaps a detailed definition of the term would not be amiss.

The word "pageant" is derived from an old form "pagyn" or "pagen," meaning a scaffold or stage, and doubtless this, in turn, comes from the Latin "pagina," meaning a slab. In the medieval times, when there were no municipal

theatres, performances were given on great wooden platforms, which could be moved from town to town, from village to village, on wheels. Hence, a show which was given on one of these moveable stages was called a "pagen show," from which we get the word "pageant."

Nowadays we give the word a wider meaning. When we speak of a pageant we imply a spectacle; an immense production; a performance calling for the co-operation of hundreds of people; or an historical spectacle, portraying certain events of history.

There are plays that can, in the hands of a skillful stage-manager, be expanded and enlarged so as to include perhaps fifty times the number of people originally required. The Saxe-Meiningen Players did "Julius Caesar" in Germany, in 1899, and made a pageant out of it. The old English morality play "Everyman" has been given in spectacular form. I have had personal experience in what may be termed the pageant aspect of the drama, and so I know what magnificent pictorial effects can be attained.

As far as can be ascertained, Canada has only once given a pageant within her shores, and that was the spectacle done at Quebec in 1908, the Quebec Tercentenary. That was something to be remembered, for those who witnessed it, and it was something that future generations will delight to read about, for it succeeded in reanimating the vivid figures of history, and those children (ay, and adults, too), who had heard but dimly of Wolfe and of Montcalm, and the rest, were able to see, with their own eyes, the mighty men moving and speaking in their midst.

It has never been denied, I think, that the pageant is a most useful educational factor. Therefore, the putting on of pageants in Canada should be enthusiastically encouraged by educational authorities. The presentation of Shakespeare (and it is urgently urged that Canadian schools do all in their power to foster and develop a love for England's master-patriot and poet), the playing of old English drama, and, what is more vital, the acting of Canadian history in play form—these are some of the things that can be done here, and should be done here.

But there is another aspect of the pageant that will be of direct interest to the majority of readers of this publication, and that is the municipal value of the pageant.

Let me quote an example. The town of Lilyville, in one of the north-western provinces, has a population of 10,000 people. It matters not that you have never heard of the town; for that matter, neither have I; I have invented Lilyville for the better illustrating of what I am setting down.

Lilyville has, we will say, some of the finest apple-orchards in Canada. Its exported fruit brings it a decent revenue. Yet, delighted consumers in England, eating the rosy apples, have never heard of Lilyville. The town has also, perhaps, a paper mill, capable of turning out admirably-finished products.

Some bright member of the town council, having read about pageants, proposes that Lilyville should hold a pageant, making it a wholly municipal affair.

How to go about it?

A professional stage-manager is sent for, one, preferably, skilled in the staging of big things, and he gives his views. He suggests the co-operation of the entire town. This is cheerfully accorded. He is given a free hand, and the game begins.

A huge tract of ground is secured, cleared of rubbish, and transformed into a model arena. The labor for this is largely voluntary, since the whole of Lilyville is "in it." Seats are erected, a cast is assembled, and meanwhile the producer has been all over the place, talking, asking, writing, enquiring, and he has compiled a scenario and a mass of facts about that particular province, and has written a pageant play for, say, 100 performers.

An advertising committee is selected, and it begins its work. Activity, the sign of progress, is only too evident.

Presently, all over Canada, in some of the States, in distant England even, there filters through advance news of the big pageant which is to be held at Lilyville for August 16th, 17th and 18th. Business men in Philadelphia, in Lisbon, in Paris, in Calcutta, reading their newspapers, ask "Where is Lilyville?"; and the first result from the pageant, even weeks before the actual pageant itself, is enormous free advertising for the town.

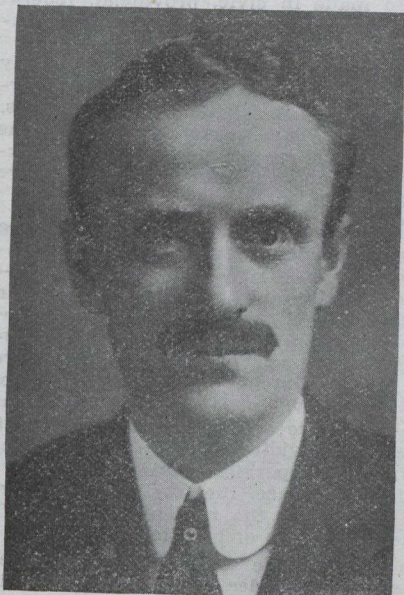
August comes, and the pageant is given. The railroads

The author of the above article on Pageants and their relation to municipal life, is Mr. Harcourt Farmer, a young English actor and playwright, at present resident in Montreal, where he has staged several interesting plays for different societies. He was instrumental in organizing the Montreal Shakespearean Tercentenary Festival in April, 1916. Mr. Farmer is preparing for this Journal a special article on "The Municipal Theatre," which will appear later on in the year.

Big Municipal Men

AJAX.

E. T. SAMPSON.



"When a state of pro-
"ficiency and loyalty of
"purpose exists among
"our municipal ad-
"ministrators, it matters
"little to the average
"citizen what particu-
"lar school of politics or
"policies prevail, he
"will be assured that
"his welfare and inter-
"est are being protect-
"ed, and that he is re-
"ceiving the best value
"for his contribution to
"the Municipal funds."

These are not my words, but the words of E. T. Sampson, the writer of the series of able and instructive articles on Municipal Accounting, the last of which appears in this issue of the Journal. They are the sentiments of a man who not only takes his work seriously, but one who has been broad-minded enough to give the

results of his experience and knowledge—which is vast—as a municipal officer both in the Old Country and this country, so that his colleagues throughout the Dominion might benefit. To him the municipal officer, the treasurer in particular, is the hub of the community, inasmuch as on him depends largely the efficiency and financial credit of the municipality, consequently he cannot be too efficient himself. To Mr. Sampson this sense of responsibility has been brought about through his English training, which, to say the least, was thorough. Each municipal man in the British Isles has to pass three or four stiff examinations before he is considered fitted to take an executive position such as municipal accountant or treasurer, moreover, because of the keen competition and new duties being continuously thrust upon him, the higher official has to keep on studying the experience of other municipalities and how best that can be applied to his own.

So no wonder the British municipal officer is the biggest factor in the official side of the civic affairs of the country, and that he takes his responsibility keenly—but always behind the scenes—leaving the credit of his work to go to the elected executives. Such a man is E. T. Sampson, though let it be said that his council, under the guidance of Mayor Beaubien,—who is one of the keenest business men in this country, and consequently knows how to appreciate worth when he sees it—place every confidence in their secretary, even to the extent of safely relying on him for advice on the financial affairs of the City, and Outremont is one of the best governed cities in Canada. Up-to-the-minute in improvements and every dollar well accounted for.

Ernest Thomas Sampson is an Englishman, being born thirty-eight years ago in Northampton—where they make boots and shoes. He had a good grounding in the rudiments of education in the local grammar school, and finished in the local technical school. His first job was as assistant to the Northants County Court where he rose to the position of accountant. In 1903 he entered the service of his native city as assistant accountant, in the City Treasurer's office, and stayed eight years. In 1911 Mr. Sampson came out to Canada as accountant to the City of Outremont and on the resignation of the secretary-treasurer in the same year, he took up the more responsible position. Now that Outremont is a city Mr. Sampson's title is City Clerk and Treasurer.

One of E. T. Sampson's qualifications for the post in Outremont was a fluent knowledge of the French language, which he learned as a student of the London Society of Arts, where he also added to his knowledge of book-keeping and accountancy—and German. All of this special knowledge was acquired in his spare time. After a day's work in the municipal offices he would study until the small hours of the morning. In this way he fitted himself to enter and pass the three examinations qualifying him to take an executive position and to become a full member of the Institute of British Municipal Treasurers.

Such, in brief, is the life story of E. T. Sampson—a record of hard study, hard work and the ability to apply both intelligently to a common object—with good results. E. T. has been married for nine years, and much of his success he ascribes to Mrs. Sampson, who, in addition to rearing three kiddies and attending to the manifold duties of a household, never misses a chance to help hubby with his work, particularly his writings, which she is well qualified to correct, she having been in her early days a school teacher.

THE PAGEANT AND ITS MUNICIPAL VALUE.

(Continued from page 348).

have arranged special excursions; the Lilyville press, and all the neighboring papers have given ample space to the event; people from other towns, thinking their town would benefit by a pageant, come to be imbued with the pageant idea; the performances are eminently successful, there are big gate receipts, and Lilyville becomes not only a place on the map, but a centre of attraction for all eyes.

Concretely stated, the chief advantages that would accrue to the average municipality from holding a pageant would be:

- wide advertising of the municipality;
- the interesting of outside business men in the specific products of the municipality;
- a valuable stimulus to the educational, commercial and social life of the community.

And of course there are other benefits, depending upon the particular situation and conditions of the town or city.

The personnel necessary to the carrying out of a successful pageant are:

The Municipal Section:

An Advertising Manager, and Committee.
A General Manager, and Committee.
The Entertainment Committee.

The Business Section:

A Business Manager, and Assistants.
A General Treasurer, and Committee.
A General Secretary, and Assistants.

The Production Section:

A Producer.
Stage Manager
Assistant Stage Managers, and Assistants.
Performers.

The duties are as follows:

The Municipal Section attends to all matters pertaining to the town or civic end of the pageant; the Business Section attends to the financial department, the ordering of material, and all business connected with the pageant. The Production Section, in charge of the professional producer, attends to the production proper.

A pageant may be given in places ranging from 10,000 population to 1,000,000.

As for the cost of a pageant, it is impossible to state one rule that would cover each municipality. I shall be very glad to answer any correspondence upon the subject, if any interested municipality cares to write to me, in care of this Journal.

There is no reason why the North-West in particular, should not do something of the nature indicated. The present, far from being a bad time, is one of the best times to do it, for people are ready to respond to patriotic appeals, and a pageant that would combine local historical interest with a suggestion of Empire matters, would inevitably draw large audiences, with consequent profit.

After all, there is nothing half as exciting and pleasurable as an enterprise in which the entire community participates.

Civic Affairs in Manitoba

H. E. MORTON.

THE TAXATION QUESTION.

By what system or systems of taxation is it best to raise the revenue required by Canadian cities and municipalities? To-day there are forces at work more important than ever before. As a result of these the alarming demand for increased revenue has made assessment and taxation practically the chief civic problem in most Canadian cities not excepting Winnipeg, which city has just received the report of a special commission on evidence adduced at seventeen public sessions held last winter.

For the purpose of investigating the actual administration and incidence of other systems in operation elsewhere, the commission also visited cities in the United States and Eastern Canada, where the questions of taxation had very recently received or are at present receiving most careful scrutiny.

The principal systems of assessment and taxation at present in force in the City of Winnipeg are: Realty taxes on the assessment of land and buildings and a business tax on the assessment of the annual rental value of the premises occupied on business in any way in the city. In addition to these general taxes, there are what are known as "local improvement" taxes. Considerable civic revenue is also derived from special franchises and licenses.

Prior to 1909, land in the city was assessed so that taxation should fall equally upon the same to a pro rata value, and the buildings were limited to an assessment not exceeding their full value. After coming before a commission in 1908, however, this was altered, and the city charter now reads as follows:

"Land, as distinguished from buildings thereon, shall be assessed at its value at the time of the assessment. With regard to land having buildings thereon the value of the buildings shall be the amount by which the value of the land is thereby increased. In assessing land having buildings thereon the value of the land and the said proportion of the value of the buildings shall together form the assessment in respect of the property."

As far as can be gauged by the evidence obtained at the public sessions of the Commission, there is little opposition to the present law relating to the assessment of real estate unless from the advocates of Single Tax.

As regards the Business Tax, this was introduced in 1893, upon the abolition of the Personal Property Tax. At first the tax rate was the same as the general assessment rate and was charged on the capitalized annual rental value of the premises occupied. In addition to the rent actually paid, the general mode of arriving at the rental value was a varying rate per square foot of floor space, checked by a varying percentage of the assessed value of the premises. According to evidence laid before the Phippen Commission of 1908, this system was never intended to do duty for more than a few years, but, as a matter of fact, it was in operation until 1906. The original method of assessment for this tax was in the nature of a compromise between the representations of the wholesalers and retailers of that time, and was generally regarded as more or less temporary. It was intended that through the basis of floor space the wholesale merchants would pay a greater percentage on the rental value than the retailers. In 1907 the system was modified and floor space as a governing element in the assessment was discarded, in its place a flat rate of eight and one-third per cent of the rental value being introduced. This was only in practice one year when a reversion was made to the former method, the object to the flat rate system of 1907 apparently having come from principally from the retailers and the hotel-keepers. The Phippen Commission of 1908 went very carefully into the problem of the Business Tax and their decision was "the proper basis for this assessment is that of rental value." The flat rate of 1907 was reduced to six and two-thirds per cent of the rental value—an allowance being made in the case of hotels, which were to be assessed on the rental value of the ground floor only. Provision was made in the charter and this law is still in force.

The basis, then, of the present Business Tax is the annual rental value. This does not necessarily mean the actual rent paid for the premises; in many cases the rental value determined by the assessor varies from the actual rent paid. The aim is that all rental values shall be so assessed as to make the tax as equitable as possible.

Political economists and historians have stated over and over again that never in the history in the world have such rapid strides been made in civic, provincial, federal and national government as in the last quarter of a century. In Winnipeg, like elsewhere, citizens have made demands for expensive charitable institutions, for elaborately equipped places of recreation and for the most modern services and utilities; consequently in fulfilling these demands, the governmental authorities have perforce increased the expenditure enormously. This by no means indicates extravagance, but proves the necessity for each progressive community to keep abreast of the times.

Only a little over forty years incorporated, Winnipeg is yet in the initial stage of development. As with companies and corporations, so with cities and communities—the early days of construction are the heaviest burden of expenditure. For the past Winnipeg has much to show. The city owns and operates its water work plant, its hydro-electric works, street lighting system, stone quarry, fire alarm system, police signal system, fire service water works, asphalt plant and gravel pit, Winnipeg being the first city in America to acquire a municipal asphalt plant. Further, with the object of providing adequate accommodation and securing effective supervision and control over all cases of communicable disease, the city has built two hospitals, which are doubtlessly the nucleus of what will ultimately be an extensive group of hospitals.

A large proportion of the civic expenditure, for which the revenue from taxation, provides, is uncontrollable, in the sense that the amount of the tax is either fixed by statute or the expenditure is not directly under the control of the City Council. Chief among these expenditures are those in connection with the School board, the Parks board, the Provincial Government levy and the Provincial Patriotic levy. The estimated expenditure for the year ending April 30, was \$5,277,182.02, and the provision for this expenditure was (1) from General or Realty Taxes, \$4,376,078.20, or 82.9 per cent.; (2) from Business Tax, \$331,854.20, or 6.3 per cent and (3) from miscellaneous sources, such as special franchises, licenses, police court fines, etc., \$495,140,000, or 9.4 per cent.

At almost every one of the seventeen public hearings of the board Single Tax exponents were in evidence. The arguments of the advocates of the system were many and varied, and would be impossible to enumerate in any publication of this character. Their opponents were also many. These not only opposed the system, but maintained that it would be a travesty of justice to differentiate between the man who invested in real estate and the man who purchased stocks and bonds, and who, in all likelihood, obtained as high a percentage of income from his investment. Why tax one and not the other? they asked. Professor A. B. Clark, of the Chair of Political Economy, University of Manitoba, said that the idea widely prevalent that a heavy tax on unimproved land values would check the holding up of building sites and stimulate building and improvement, was based on a serious misapprehension of the real and ultimate incidence of taxation. There was the all-important fact to remember, said the professor, and that was that when such a tax was first imposed, it would have the effect of lowering the capital value of the site by the capitalized value of the tax.

Exemptions also came in for much discussion during the hearings. These in Winnipeg amount to \$44,757,910, those for land representing \$25,144,860 and buildings, \$19,613,050. Churches at present are taxed for local improvement only, and are exempt from payment of the general realty taxes. As has already been stated, this exemption was the source of much controversy. Arguments were advanced by some favoring the continuance of the present law, by others advocating the exemptions of buildings only, and by others entirely opposing any exemptions of churches.

The commission found in this respect that it was convinced that no taxation should be placed upon churches or charitable institutions which would in any way militate against their activities or lessen their efficiency. As long as the property is used for purposes which are specifically religious or charitable, the commission held, they should be exempt from general taxation. It frequently occurs, however, that such property is held for years at the cost

(Continued on page 360).

Some Thoughts on Social Problems

J. J. KELSO,

(Supt. of Neglected and Dependent Children, Ontario.)

WHAT CHARITY ACCOMPLISHES.

The charitable gift should be measured not only by the love that dictated it, but by the actual amount of good that it accomplishes. In the time of his great distress the prodigal son would never have returned to his father if there had been a soft-hearted person nearby to supply him with gold pieces. Who does not know of families kept in a chronic state of pauperism because of too many inexperienced people dispensing charity.

ENQUIRY NECESSARY.

Organized charity asks questions, but only in order that it may give intelligent assistance. It is not like the policeman who approaches you in a spirit of suspicion and asks questions that he may convict, but rather like the physician who must thoroughly understand your ailment if he is to effect a cure.

FREE FOOD UNDESIRABLE.

The underfeeding of children can only be remedied adequately through the home. To provide food in the schools leads to further neglect of proper food in the home, though it might not be at all objectionable to have a pure food shop in connection with each large school or place of meeting.

IMPORTANCE OF HEALTH.

Offices where women can secure free medical advice for themselves and their children would be in the public interest and should not be regarded as grading. Many people in moderate circumstances suffer for years in silence because they do not feel justified in adding a doctor's bill to the cost of living. Health insurance is in the air.

SCHOOLS AT SOCIAL CENTRES.

Every new school building should be provided with an auditorium wherein entertainments, lectures, concerts and dramatic performances could be given for the edification and pleasure of the people in the district.

SETTLERS ON BARREN SOIL.

It not infrequently happens that children are taken away from people who are offenders largely through causes which they cannot themselves control.

For instance, quite recently some children had to be taken from a desolate district. The father, after making an effort to support them became indifferent, then dissolute, and finally a deserter. The following extract, taken from a report of the case, may explain the cause:

"These people had about 40 acres of poor stony land, with 3 or 4 acres of light bush. The land is fit for sheep raising only." It is quite futile for anyone to make a living from such soil. The house, a rough shanty, had gradually gone to pieces until it had become unfit for human beings to live in. The children are bright and attractive, but could not possibly grow up healthy or useful to the community under such adverse conditions.

There is a lot of land in Ontario that should be withdrawn from settlement and the people assisted to move to better surroundings.

MIXING BLACK AND WHITE.

Recently a full-blooded Negro legally married a frail young white girl who looked as if she had only emerged from the nursery, and she had to solemnly promise "to love, honor, and obey" him through life. And not so very long ago the Toronto papers told the sordid story of a white woman whose untimely death was caused by the frequent brutal beatings of a worthless Negro husband who wanted to live at her expense. In the South such a man would be lynched in short order.

THE MARRIAGE LAW.

Some radical amendments to the Marriage License Act could be made with advantage. Under the law there is too much latitude in allowing the feeble-minded, degenerates and the physically diseased, to contract in marriage, and the people as a whole would welcome further restrictions. It should not be permissible, as at present, for negroes or Chinamen to marry white women, for such mis-alliances

can only result in misery. The license issuer should be required to have both parties appear before him, and should be held responsible for their correct age and general fitness. As at present, the man secures the license, and the issuer has no first hand information concerning the woman. She may be a girl of fifteen who could easily deceive a guileless clergyman, and thus defeat the good intention of the law. Late evening marriages at clergymen's houses should also be restricted, as too often these are hasty decisions followed by life long regrets.

STATE LEGISLATION.

At the recent Session of the Illinois Legislature child labour was restricted by requiring every child over fourteen years of age to finish the fifth grade, be able to read and write in English, and be certified by a School Board medical examination as capable of going to work before a working certificate will be granted. The Pennsylvania Legislature provided \$100,000 toward building a State village for feeble-minded women, and \$130,000 for construction of the State Industrial Home for women.

TO STUDY BACKWARD CHILDREN.

One of the pressing needs of the future is the establishment of a philanthropically managed residential school for backward children with expert men and women to carefully study individual cases. Many children who are now puzzling their parents and guardians might thus be fitted for a useful place in life, while those found to be hopelessly backward and unable to successfully cope with the world might be passed on to state custodial institutions for the feeble-minded. Some half-way institution of this character would be a decided advantage to the community. In many cases parents would be glad to pay the actual expenses of their child so that the cost of maintenance would not be unduly large.

SOCIAL EVILS IGNORED.

Clergymen and others in authority in country towns and villages, seem to take very little interest in the solution of social problems. It may be that they do not consider that they have any special authority, but whatever the cause, many wrong conditions are allowed to drift on unchecked which could be readily settled if a nearby clergyman would see that the law was set in motion. There is adequate law and machinery to deal with every known evil.

A WOMAN BUT STILL A CHILD.

Among the letters received from day to day are quite a number referring to the mentally undeveloped girl, a most dangerous class to have at large during the adolescent period. One letter just received says "this girl, although 18 years of age, is like a little child of 7 or 8. Not long ago we found a gang of rough boys trying to lead her into trouble." There is sufficient law, but not sufficient housing accommodation. All such girls should be withdrawn from ordinary community life.

CHANGE EXISTING CHARITIES.

The special attention of all social workers should be directed just now to the securing of proper institutional accommodation for defectives and weaklings, not necessarily by the creation of new charities, but by endeavouring to gradually bring about a change in the character of the work carried on by existing organizations. Bright healthy children now in public institutions should be otherwise provided for, and their places filled by those who cannot properly take care of themselves. If some unity of thought and purpose could be brought about on this important point a splendid work would be possible without any heavy additional expenditure. What a tremendous gain it would be to the hundreds of handicapped young people now at large, who might be saved from all the buffeting about in low surroundings and criminal courts! At present they add enormously to the rate of taxation for police protection, besides suffering themselves and causing suffering to others through their unbalanced actions.

Normal children should be reared in normal homes; sub-normal children in specially designed institutions.

Win-the-War and After-the-War Convention, 1917

of the Union of Canadian Municipalities, Council Chamber,
City Hall, London, Ont.

Monday, Aug. 27th, 10 a.m.

Meeting of the Executive in Committee Room

11 A.M. BUSINESS SESSION

OFFICIAL WELCOME

HIS WORSHIP, MAYOR STEVENSON.

REPLY ON BEHALF OF THE DELEGATES.

PRESIDENTIAL ADDRESS.

HIS WORSHIP, MAYOR STEVENSON, OF LONDON,
(President of the Union of Canadian Municipalities.)

REPORT OF THE HON. SECRETARY-TREASURER.

A Review of the Activities of the Union.

W. D. LIGHTHALL, Esq., K.C., Ex-Mayor of Westmount,

FINANCIAL REPORT OF THE ASSISTANT SECRETARY

G. S. WILSON, Esq.

REPORT OF OUR PALIAMENTARY AGENT.

FRED COOK, Esq., Ex-Mayor of Ottawa.

REPORTS FROM AFFILIATED PROVINCIAL UNIONS.

- Union of Manitoba, R. Forke, Esq., Secretary.
- Union of British Columbia, H. Bose, Esq., Secretary.
- Union of Alberta, J. D. Saunders, Esq., Secretary.
- Union of Saskatchewan, W. F. Heal, Esq., Secretary.
- Union of New Brunswick, J. K. Kelly, Esq., Secretary.
- Union of Nova Scotia, Arthur Roberts, Esq., K.C., Secretary.
- Union of Quebec, A. Angers, Esq., Secretary.
- Ontario Municipal Association.
- Municipal Council of Prince Edward Island.



MAYOR STEVENSON, PRESIDENT U. C. M.

Monday, 27th, 2.30 p.m.

**WIN-THE-WAR
MUNICIPAL COUNCILS SESSION**

FORMAL OPENING OF CONVENTION.

SHORT ADDRESSES:—

HOW MUNICIPAL COUNCILS CAN HELP TO WIN-THE-WAR.

Open discussion, followed by Resolution.

SHORT ADDRESSES:—

SHOULD THE FEDERAL GOVERNMENT SEEK THE CO-OPERATION OF THE MUNICIPAL COUNCILS TO HELP TO PUT INTO PRACTICE ALL WAR MEASURES DIRECTLY AFFECTING THE PEOPLE?

Open discussion, followed by Resolution.

In Great Britain the war measures of the Imperial Government have been made wonderfully successful, because of the co-operation of the municipal councils, and it is suggested that the Federal Government should seek the same co-operation in Canada.

SHORT ADDRESSES:—

HIGH COST OF LIVING AND THE REMEDY.

- (a)—Trusts and Combines an influence.
- (b)—Municipal Trading as a remedy.
- (c)—Food Controller as a remedy.
- (d)—Cost of Living Tribunal.

Open discussion, followed by Resolutions.

SHORT ADDRESS:—

MANUFACTURED FUEL—RAISING "LIGNITE" TO THE GRADE OF "ANTHRACITE," THROUGH BRIQUETTING.

R. A. ROSS, Esq., C.E.

Mr. Ross is the member of the Advisory Council for Scientific Research in Canada, to whom, because of his experience and standing in the engineering world, was delegated the investigation into the possibility of LIGNITES, which is found in vast quantities in Alberta and Saskatchewan, as a fuel for commercial and domestic use.

SHORT ADDRESS:—

REPORT OF PROGRESS—UNIFORM MUNICIPAL ACCOUNTING AND STATISTICS.

R. H. COATS, Esq., Dominion Statistician.

The Union of Canadian Municipalities has for fourteen years been quietly working on the problem of uniform municipal accounting, and statistics, and since the Dominion statistician has also taken up the matter seriously in conjunction with the Union, there is every hope that a uniform system will soon be put into practice in Canada.

MONDAY, P.M.

EXCURSION ON THE (CITY OWNED AND OPERATED) RAILWAY, THE LONDON AND PORT STANLEY RAILWAY, TO PORT STANLEY.

BANQUET, tendered to the delegates by the Mayor, City Council, and Citizens of London at Port Stanley.

Tuesday, 28th, 10 a.m.

WIN-THE-WAR . . . PREPARATION SESSION

SHORT ADDRESSES:—

THE RESPONSIBILITY OF MUNICIPAL COUNCILS TO PREPARE FOR THE NEW ECONOMIC CONDITIONS THAT WILL ARISE AFTER THE WAR, AND HOW THEY CAN BEST BE MET.

Open discussion, followed by Resolution.

When this war is over Canada will be face to face with the greatest opportunity of her national life, now made possible by the extreme sacrifice of so many of her sons and daughters, and which she has not only the right to, but must grasp if those great sacrifices have not been made in vain. How she will be able to take advantage of the opportune moment depends absolutely on the preparations being made now by the citizens through their public bodies, whether they be Federal, Provincial or Municipal; but especially municipal for the principal reason that owing to the exigencies of their office civic representatives are in daily touch with the people—hence their greater responsibility in rising to that standard of preparedness so magnificently set by our men and women who are to-day representing us on the fields of Flanders.

The balance of this session is open for the reception of any new business, or resolutions from municipalities.

Tuesday, 2 p.m.

AFTER-THE-WAR . . . INDUSTRIAL SESSION

SHORT ADDRESSES:—

THE READJUSTMENT PERIOD.

- (a)—Municipal Revenue Difficulties.
- (b)—The Munition Worker Problem.
- (c)—The Returned Soldier Problem.
- (d)—Federal Labour Bureaus.

Open discussion, followed by Resolutions.

The above sub-titles are sufficient indication of the importance of this session, which will be one of particular interest to municipal men at this time.

SHORT ADDRESS:—

PUBLIC OWNED HYDRO-ELECTRIC POWER AS A FACTOR IN THE MATERIAL BUILDING UP OF A COMMUNITY.

HON. SIR ADAM BECK,
Chairman, Hydro-Electric Power Commission of Ontario

The Hydro-Electric Power Commission of Ontario was appointed by the Provincial Legislature of Ontario in May, 1906, to provide for the development, generation, transmission and distribution of electrical energy at cost to the various municipalities desiring it throughout the Province.

SHORT ADDRESS:—

HYDRO-ELECTRIC RAILWAYS, AND MUNICIPALLY OWNED STREET RAILWAYS.

T. J. HANNIGAN, Esq., Secretary, Hydro-Electric Radial Railway Association of Ontario.

Open discussion, followed by Resolution.

Mr. Hannigan was one of the promoters of the Hydro-Railway System in Ontario, which has become one of the most successful and probably the largest of its kind in the world.

Tuesday, 8 p.m.

AFTER-THE-WAR . . . PATRIOTIC SESSION

PUBLIC MEETING AND DEMONSTRATION.

SHORT ADDRESSES:—

- (a)—The Responsibility of Citizens in this War.
 - (b)—A National Highway Across Canada to Serve as a Monument of the fiftieth year of Confederation.
 - (c)—Memorials to our Fallen Soldiers and Sailors.
 - (d)—Provision of Work for Returned Soldiers.
- Followed by Resolutions.

Since the war started the Union has at every opportunity urged the responsibility of the municipal councils in all matters affecting the welfare of those who have left these shores to defend the honour of Canada.

Wednesday, 10 a.m.

AFTER-THE-WAR . . . EDUCATIONAL SESSION

SHORT ADDRESS:—

A CANADIAN BUREAU OF INFORMATION.

J. J. HARPELL, Esq., President, Industrial & Educational Press.

Open discussion, followed by Resolution.

Mr. Harpell, who has travelled largely in the United States, and seen for himself the educational and specific value of centralized bureaus of information as exemplified in the Municipal Commercial Museum of Philadelphia, has inaugurated a movement along the same lines for Canada, the success of which depends largely on the co-operation of the local councils, a co-operation which should be reciprocal inasmuch as they would be acting in the true interests of the community as well as of the country as a whole.

SHORT ADDRESS:—

TELEPHONE FRANCHISES, AND RENTAL OF REAL ESTATE OCCUPIED BY TELEPHONE POLES.

HENRY B. ASHPLANT, Esq., Alderman of London.

Open discussion, followed by Resolution.

SHORT ADDRESSES:—

THE TEACHING OF CITIZENSHIP IN SCHOOLS.

Open discussion, followed by Resolution.

The complications of civic government are increasing so rapidly that in the near future, unless the fundamentals of citizenship are taught in the schools of Canada, the ratepayers will be largely in the hands of exploiters.

ELECTION OF OFFICERS FOR 1917-18.

NEXT PLACE OF MEETING.

BY RESOLUTION AT CONVENTION, 1916, THE NEXT PLACE OF MEETING IS LEFT FOR THE EXECUTIVE TO DECIDE.

A FULL REPORT OF THE PROCEEDINGS OF THE CONVENTION WILL BE PUBLISHED IN THE OCTOBER NUMBER OF THE CANADIAN MUNICIPAL JOURNAL.

Municipal Accounting

E. T. SAMPSON.

Secretary-Treasurer of Outremont, Que., and Member of the Society of Municipal Treasurers and Accountants (Eng.)

In our July issue we promised to publish in this number the examples of balance sheets, forms etc. mentioned by Mr. Sampson in his series of articles on Municipal Accounting, and we regret that our space limits us to the four following examples, We are publishing the series in pamphlet form, which will include all the examples referred to by Mr. Sampson.

SINKING FUND REGISTER.

The compilation of a Sinking Fund Register would be very useful. It should contain at least the following information, shown in Tabular Form:—

Yearly Amounts paid to Sinking Fund.			Total Annual payments.	Total Accumulated Fund.	Remarks.	Amounts Invested			Amounts uninvested on hand.	Amount owing to Fund.	Loan Debt.			Rema.ks.
Annual Instalments.	Interest earned.	Other payments. Taxes commut.				Loans	Other Investments.	Total Loan Debt.			Analysis			
											%	%	%	

In addition to the above information separate columns should be given showing: **First**, the period of the Loan and **Second**, the numbers of years already expired.

CADASTRE NO. _____

SUBDIVISIONS _____ TO _____

RATE OF TAX _____

WARD _____ MILLS IN DOLLAR _____

Valuation Roll of The City of Outremont

DESCRIPTION OF PROPERTY Cadastral No.	STREET	ASSESSED VALUE OF REAL ESTATE			PRICE PER FOOT	NUMBER OF AREAS OUTSTANDING	TAXES COLLECTABLE				TOTAL TAXES DUE 1ST NOV	COLLECTIONS				ARREARS			
		NON-TAXABLE		TAXABLE			GENERAL ASSESSMENTS AMOUNT DUE	SPECIAL ASSESSMENTS PUBLIC LIGHTING	LOCAL IMPROVEMENTS DUE 1ST NOV	DUE 1ST NOV		DUE 1ST MAY	DATE OF PAYMENT	NUMBER OF ACCOUNT	AMOUNT PAID AT 31ST OCTOBER, 19		TRANSFERRED TO ARREARS REGISTER AT 1ST MAY, 19		
		LAND	BUILDINGS	TOTAL											DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY

(reverse side)

For the Year Ending _____

CADASTRE NO. _____

SUBDIVISIONS _____ TO _____

WARD _____

NAME	ADDRESS	CHANGE OF PROPRIETOR	PARTICULARS OF TRANSFER	POLING DISTRICT	TENANT OR OCCUPIER		CIVIC NUMBER	ANNUAL RENTAL		REMARKS
					NAME	OCCUPATION		DWELLING	STORE	

REGISTER OF LOCAL IMPROVEMENT ASSESSMENTS

AREA	OVER 5000	LOCAL IMPROVEMENT TAXES										TOTAL LOCAL TAXES	STREET	CAD. NO.	SUBDIVISION
		DRAINS		MACADAM		SIDEWALK		WATER		STREET LIGHTING					
		DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY	DUE 1ST NOV	DUE 1ST MAY				

Convention of Canadian Public Health Association

The Sixth Annual Congress of the Canadian Public Health Association is to be held in Ottawa on September 27th and 28th next. The Canadian Association for the Prevention of Tuberculosis will meet at the same place on September 26th. Furthermore, the Canadian Conference on Charities and Correction meets in Ottawa also, during the early part of the same week. The C.P.H.A. will discuss two or three very important questions. The subject of National Health Insurance will for the first time in Canada be adequately dealt with. Foremost authorities on the continent will participate in the symposiums on this subject which will take place on the first afternoon.

Further, Venereal Diseases in their military and civilian public health aspects are to be dealt with. This is a subject of the utmost importance. The questions of infant welfare, child hygiene, etc., are also to receive attention.

A separate section meeting of laboratory workers is also being arranged.

Special railway rates from all points East of Fort William have been obtained from the Eastern Canadian Passenger Association, fare and one third, plus 25 cents on the certificate plan.

Please mark these dates, September 27th and 28th, on your desk calendar pad—arrange to be in Ottawa and attend these meetings. Let the Public Health workers in Canada show by the size of their Sixth Annual meeting and the importance of their contributions that they are second to none in their interest in the welfare work of the Dominion of Canada.

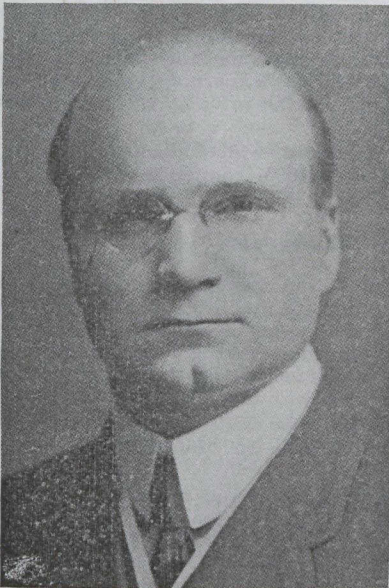
Those who wish to contribute papers should submit titles and also the length of time required to read the paper to the General Secretary, Dr. Fitzgerald, Toronto University, not later than August 15th next.

Big Municipal Men

By AJAX.

CHAS. H. BURGESS,

Sec. Bond Dealers' Association of Canada.



When financial or business men, or manufacturers get together it is usually for their own protection and interests—first and foremost and last—but there are exceptions even to self-interest combinations, and one of the few exceptions is the Bond Dealers' Association of Canada, which was formed primarily to help the municipalities increase their efficiency in their financial book-keeping, so that municipal Canada's credit might even be stronger in the world's money markets. In this, of course, the Association is protecting the clients of its members, but in its propaganda of education only good can come out of it. At the outset the Association issued a debenture form which would be ac-

cepted by any member—which practically includes every respectable Canadian firm dealing in bonds. This form, which was somewhat elaborate in detail, was to serve a two-fold purpose—namely, to bring home to municipal officers the necessity of preparing detailed information immediately the council decides on making an issue—instead of it having to be dragged out of them piecemeal; and actually to save the time and anxiety of the officers from filling the different forms that had been sent in by competing firms. Then, again, individual members of the Association have published pamphlets and articles relating to municipal financing—and all of an educational nature. And this brings me to the subject of this sketch—Chas. H. Burgess—the popular and hard working secretary of the Bond Dealers' Association. Mr. Burgess has been associated with the movement from the first, when it was a branch of the Toronto Board of Trade, and if to-day it is a strong organization—as it is—it is largely due to the labours of the secretary. Always courteous, he is ever ready to discuss the association's activities, and he emphasizes with pardonable pride the educational value of the work—and in particular the fast growing confidence of municipal men in the teachings of the association, in the fact of their eagerness to carry out the suggestions of the executive. Much of this confidence has been created by the personnel of the executive. The first President (now Honorary President), was Mr. Paul Hanson, senior member of that old and high standing firm of Hanson Bros. of Montreal; the second and present President is Mr. A. E. Ames, the head of the eminent firm of A. E. Ames and Co., and on the executive are directors or partners of the big firms in the business—the names of which are a guarantee of their ability to give the best advice on municipal financing.

In thus digressing from the subject of this sketch I have a good reason in Mr. Burgess himself, who is so much wrapped up in the Bond Dealers' Association that they go together. Charles Horace Burgess, to give him his full name, though he is known to his intimates as plain Charley Burgess, made his first yell accompanied by the roar of Niagara Falls. This event took place thirty-six years ago. The next epoch in his career was the public school. The third epoch was work, and he has been at it for twenty years; the whole of this working life being in the bond business, first as office boy, then salesman, then manager, then partner, and finally head of C. H. Burgess and Co. His fourth and probably most important epoch was marriage. This notable event to both the rising young financier and Mrs. Burgess took place in 1908, and as a consequence he has some heirs for whom he is busy build-

ing up a big business. Certainly C. H. Burgess cannot conceive of any other profession to equal his own. Perhaps he is right. He is fond of bowling, canoeing, and swimming, being a member of clubs that have these several recreations as the reason for their existence. Is also a member of that delightful club, The Ontario, where he takes his friends for a delightful chat, and where no doubt he pulls off some good deals. He also takes a keen interest in fraternal work—a great humanizing force. Such is the life story of C. H. Burgess, in miniature, but to understand the real man himself one must meet him personally. Willing—indeed, eager—to learn from the other fellow, he daily refits himself for his task, as secretary of the Bond Dealers' Association, and no doubt for the time when he will take even a larger part in the public affairs of his country—for he is a true Canadian.

The Union of Canadian Municipalities

TO ALL MUNICIPALITIES IN CANADA.

His Worship the Mayor,
and Council,

Dear Sirs;—

By the cordial invitation of His Worship Mayor Stevenson, the Board of Control, and City Council, the Annual Convention of the Union of Canadian Municipalities will be held in the City Hall, London, Ontario, Monday, Tuesday and Wednesday, August 27th, 28th, and 29th.

Your Council is earnestly invited to send one or more delegates to take an active part in the proceedings. Matters of the greatest importance to our municipalities are happening this year—such as the pressing War Problems, After-the-War Preparations, etc., etc.

The Executive of the Union, realizing the responsibility of the municipal councils in the crisis through which Canada was, and is, passing, so arranged the programme of the last convention as to show the way in which each council could best fulfil its duties to the community and the nation.

"Did you ever stop to think what is going to happen after the war? Do you realize what the appropriation of billions of dollars by federal, state, county and city governments will mean to this country? Many think that because our economic condition is so good now that everything will be taken care of nicely later. In the history of the entire world a period of prosperous years has always been followed by lean ones. Does not exceptional spending by governments, exceptional prices for commodities, exceptional industrial conditions now, mean exceptional taxation and other exceptional problems later? Where will the burdens fall? Are we ready for them? Are we getting ready?"

To-day the responsibility of the municipal councils of Canada in helping to Win-the-War, and preparing for After-the-War is more paramount than ever, but there should be uniformity in action, and the Convention in London will give a special opportunity to discuss the questions.

You are particularly requested by our executive to draft any resolution, or any municipal question you wish to be brought before the Convention.

Faithfully yours,

W. D. LIDTHALL,
Hon. Secretary-Treasurer.

Montreal, July 20th, 1917.

Civic Affairs in British Columbia

JACK LOUTET.

The \$1,000,000 loan by-law of the City of Vancouver, which was intended to raise money to be applied towards a reduction of taxation for the current year, was decisively turned down by the ratepayers. Had it carried, it was proposed to raise the same amount yearly for five years for a like purpose. Prior to the submission of the by-law to the people, meetings were held and the by-law explained, but very little stress, if any, was laid on the fact that taxation in the future would have to be increased to a greater extent than the relief now afforded. An advertisement was also inserted in the Vancouver papers in regard to the proposal, but this advertisement did not deal with the pros and cons, and merely showed the reduced taxes which would be payable if the bylaw carried.

In spite of this the proposal was rejected by the taxpayers, thus showing that there are more genuine investors than speculators in the city of Vancouver, and that they are determined to incur no further debts, but would rather pay those already incurred.

The result should be encouraging to those who have invested in Vancouver bonds. The original iniquitous proposal that the bylaw, when passed, should be financed out of the sinking fund, was blocked by the legislature, but in any event would have been defeated by the ratepayers.

Jitneys and Street Cars.

In June the street car service on the B. C. Electric Rly. Co. on the lower mainland and Victoria, was suspended owing to a strike of the conductors and motormen. The impression seems to prevail that the jitney competition in Vancouver and Victoria was responsible for the strike, the company apparently being not unwilling that the people should have an opportunity of judging the comparative values of jitneys and street-cars. As expected, the jitneys could not cope with the traffic, and a majority of the people had to walk.

The Vancouver Board of Trade took the matter up with the city council, the company and the men, and endeavoured to settle the trouble.

It appeared that the company were willing to grant the increased wages, provided the jitneys were abolished. After one week, service was resumed, the men's demands being conceded, and presumably the council intend dealing with the jitneys. Meantime the Attorney-General had ar-will be done. The jitney competition in the centre of the city is undoubtedly unfair, but the almost childish and ranged for Prof. Shortt to hold an investigation, and this very peevish propaganda carried on by the company through a weekly pamphlet called the "Buzzer," seems hardly likely to achieve anything, and is certainly not a dignified move on the part of the company. Intelligent effort on the part of the company's officials should get them the fair treatment to which they are entitled.

The City of Victoria has been discussing the possibility of buying out the lines of the B. C. Electric, in that city, but nothing definite has yet transpired. It is reported that the company had offered to sell all lines to the government, but this is not yet confirmed.

Private Municipalities.

In British Columbia there are several towns created by industrial companies on their own land holdings. The residents of these towns have no say in the government of them, and the owning corporations control in most cases the businesses established therein.

The Provincial Government has decided to bring the Land Act into operation in these cases, and thus place these towns in the same positions as other places in the Province. The company towns have been fairly well managed in the interests of both company and employees. Under the companies the towns were developed in a systematic manner; schools, churches, amusement places and libraries were provided, and though such a system is open to much abuse there was little to complain of in any of the settlements.

Under the government of the Province one-fourth of each townsite will revert to the Crown, and the other three-fourths will have to bear all the taxes required to develop the town, including the fourth which, if the Government follows the usual course, will lie unused, potentially an asset to the province, but actually a detriment to the town in which it lies.

Manipulating the Coal Prices.

Most municipalities are taking up strongly the recent increased cost of coal. B. C. coal is being sold in one coast town 40 miles from the mines at \$10 per ton, while the same coal is being sold on the outskirts of Seattle at \$9.50, in spite of the greater distance and tariff charges. A demand is being made for an export duty, in order to compel mine owners to reduce the price to the home market.

The Imperial Munitions Board, which handles shipbuilding contracts in this Province, is coming in for a great deal of criticism.

B. C. Shipbuilding.

British Columbia shipbuilding yards have been ignored and Eastern firms allegedly with political pull have been awarded contracts and encouraged to establish new yards.

The people of the provinces are getting very tired of the excuses advanced, and this latest action is about the last straw.

At first ships were build in the East, and B. C. timber for their construction could be seen in Montreal and other Eastern ports.

When this was found expensive, and private individuals had contracted for ships in B.C., the board decided to build there, and the eastern firms were allowed to move West, and were given preference "because they had the experience." Now the municipalities of the lower mainland are up in arms against the injustice.

They feel that contracts are awarded in inverse proportion to the loyalty of the Provinces. The excellent showing of British Columbia in the recruiting statistics and the action of the municipalities in supporting conscription are apparently unheeded at Ottawa.

More hurried legislation has just come to light at Victoria, and a carelessly drawn amendment to the Municipal Act is making trouble for many municipalities. A proposal was before the municipal committee last session that municipalities should have power to grant a rebate of one-sixth on all taxes instead of this being confined to the general rate as previously. It was pointed out that local improvement rates were fixed, and that allowing a rebate would upset the calculations on which the bylaw was based. In spite of this the change went through at the last moment, in such a way as to make the rebate compulsory, and making it very debatable whether a municipality which had fixed its rate and rebate prior to the passing of the amendment could not be compelled to grant the full rebate, thus upsetting the estimates and leading to endless confusion, where the tax notices had already been printed and partly made out.

It is expected that this tangle will be straightened out at the special autumn session of the house, and once more it will be urged that last minute legislation be more carefully examined in future.

Conditions throughout the rural municipalities are good at present; the weather has been favourable for small fruits, and hay, and though the season is late, all crops appear in excellent condition.

Labour is scarce, but a really grave shortage is not yet apparent, the berry crop crop having been handled largely by girls from the city schools.

CONTEST FOR A NATIONAL CITIZEN'S CREED.

The City of Baltimore is offering a prize of \$1,000 for a National Citizens' Creed. According to the rules sent out by the special committee the Creed to be the best summary of American civic beliefs and duties, to be adopted for general circulation in convenient form, and for use in public and private schools throughout the country. It must be based on the principles and the ideals of American citizenship as shown in its history and customs. The briefest possible creed that is sufficiently comprehensive is the one desired. Surely there is a suggestion in this contest to some live Canadian city.

Civic Affairs in Alberta

REGINALD D. J. SMITH.

Public Utilities Commission and Edmonton.

Edmonton has found an obstacle in the Public Utilities Commission of Alberta. This Commission is a Government affair, with the ex-Lieutenant Governor as chairman, pensioned as it were, for ten years at \$7,500 per annum. The Commission has a new member who at one time was an employee of Pat Burns, the cattle king, and this member of the Commission came to the capital city full of envy, jealousy and disregard for anything Edmontonian, always leaning to his home town. In the negotiations between the Edmonton municipal authorities, and the Utilities Commission, there was that tense feeling upmost.

This is how it all happened! Edmonton had to apply to the Utilities Commission for permission to raise a loan of \$1,200,000 on the arrears of the 1916 taxes amounting to \$1,650,000. Under the act every municipality has to have the sanction of the board before any bonds are floated, and following out the procedure a formal application was made. Imagine the surprise of the city officials when a letter was received from the commission, raking Edmonton over the coals for "neglect" in its financial affairs. The commission claimed that the property in Edmonton was "not worth the taxes" or its equivalent. The security therefore was not considered good. However, it made a proposition, worded like this. If you can show us how you intend to finance for the next five years we will reconsider your application, and our decision.

Edmonton city officials then got busy. After a few sessions the following comprised the recommendation laid down for financing for the next few years:

(1) Amend the tax sale ordinance so as to start proceedings to collect arrears by sale of property six months after the expiration of the current year in which taxes are due.

(At the present time the sale is held two years after the taxes are due, and then three years are provided for redemption. Under the new proposals the redemption is twelve months).

(2) Amend the Moratorium Act to relieve only the soldiers (and their families) who are overseas.

(The Act now takes care of Volunteers and Reservists. This means the Home Defence Corps are flooded with debt evaders. Not all the members of the stay-at-home battalions are in this class, but it is a refuge for the unscrupulous).

(3) Request from the Provincial Legislature an amendment to provide for the elimination of sinking fund payments.

Edmonton is up-to-date with all its payments, but it means \$620,000 per annum for this one item alone. It is proposed to delay payments for five years, and save this money from being raised in the taxes. At the end of the allotted period then provision will be made to collect the back payments for the fund).

(4) Add \$500,000 to the taxes each year as a fund against unpaid taxes and deficits from tax sales.

(This means that half a million dollars may be added to the general tax levy each year to help repay the loans borrowed against the tax arrears as security.)

(5) Hold the central administration expenses down to approximately \$500,000 per annum.

(At the present time the controllable expenditures for administration is approximately \$690,000. This means a saving of about \$190,000 per annum. Already the authorities are considering where the cloth shall next be cut, and seeing that a saving of over one million dollars has been effected since 1914, when the central administration ran well over \$1,500,000, it takes careful deliberation where the reductions shall be made.)

(6) Increase the license fees, and with a business tax net the city approximately \$500,000 a year.

(At the present time the license fees are around \$60,000 per annum, and the proposal is to increase the fees to net about \$120,000, and the balance of the half million dollars will be made up by a business tax either on floor last session of the Legislature a request was made for space or some other method not yet decided on. At the

permission to impose such a tax, but the Government supporters being nearly all lawyers, were afraid it would hit them too hard, and so only allowed the city to submit the question to a plebiscite — which will be done in December at the general municipal elections).

(7) Request an amendment to the Land Titles Act providing that no certificates of transfer be issued until and unless the property is not encumbered with taxes, and a certificate is produced from the city assessor and tax collector, showing that the property is clear of all taxes.

(8) The last proposal to clearly state the city's financial stand for five years was a statement prepared by the city comptroller, showing how the municipality would be taxed with mill rates from 28.40 to 31.50 on an assumed assessment total of \$100,000,000. This being subject to favorable modifications as may be made by future amendments to the city charter.

Calgary's tax mill rate for 1917 is 26.50 on an assessment totalling \$79,000,000. Edmonton's assessment total is \$105,000,000, and the mill rate is expected to be in the neighborhood of 30 mills—perhaps more.

Calgary to Advertise its Tax Sales.

It has been decided to spend \$1,000 advertising the Calgary tax certificate sale, and it was recommended by the council that the advertisement be inserted in the financial journals of the United States and Canada. Mayor Costello is of the opinion that at least three-fourths of the money should be spent in advertising in the local journals, as 80 per cent. of the investors would come from this district, and therefore the greatest appeal should come from here.

It was agreed that the city clerk should draft an advertising plan, though he is of opinion that there is plenty of time, and until the booklet appears with the conditions of sale and the properties that will be included in the tax certificate plan are issued, no advertising will be of any use, as they must be prepared to supply the certificates.

The mayor suggested that only the details regarding the advantages of the kind of investment offered should be dealt with, together with the procedure followed with regard to payments, etc.

During the discussion it was mentioned that Edmonton was not drawing any cheques on salaries, etc., for two or three weeks, and it was asked of the mayor what condition was Calgary in with regard to the payment of debentures and other calls on the exchequer.

Mayor Costello answered that the city was all right, as they had a line of credit for twelve months, and it was pointed out that \$400,000 had been paid for the half year to meet all the payments for debentures and interest.

Tax Exemptions to Industries.

Judging by the difficulties which tax exemptions to industries have led the city of Lethbridge in the past, it is quite likely that the aldermen there will be a little more chary about making mistakes of a similar nature in the future. A session of the city council was held recently to clear up some of the knotty points, with the result that the city assessor was instructed to collect arrears of taxes on the Lethbridge Iron Works for the past four years. It appears that in 1912 a tentative agreement was made whereby the iron works were to have a five year option to purchase five acres on the industrial site. In connection with the offer they were to receive tax exemption in case they erected buildings on either property up to the value of \$125,000, and employed forty or more men. The company neither took the industrial site property nor increased their plant at its present location. They have, however, been enjoying tax exemptions. The city will now endeavor to collect. Mayor Hardie is trying to clear up another knotty case. The British Columbia Milling Company twelve years ago got an acre of ground and erected an elevator. It was the intention to build a mill, but this was never done.

The Spirit of Self-Sacrifice

*W. J. HANNA,

Food Controller of Canada.

The duties that have been assigned me are very wide, and it will take some time to get together the data on which one could safely act. A great deal of that data has been collected from time to time for different purposes by the different Department at Ottawa, and is being brought together and put in order for our use.

To appreciate how wide those duties are, you have to read the order providing for a Food Controller for Canada.

It provides, among other things, that he shall

(a) inquire into the location, ownership and sources of supply of foods used by the people of Canada, and into the prices and the cause;

(b) ascertain the food requirements of Canada and facilitate the export of the surplus to Great Britain and her Allies.

(c) make regulations governing prices, conservation of foods and the consumption of same in hotels, restaurants, clubs, and other places, and respecting manufacture, storage and transport of food.

And the Food Controller is authorized to purchase, requisition, store, sell, and deliver food.

To carry out such a mandate as that, will require the co-operation of the whole people of Canada. Without that co-operation we can do but little. With it, we can do in large measure what has been assigned us. The people will co-operate, if they but know, and it is our duty to see that they do know.

It is important that the facts should not be overstated. It is equally important that they should be stated as they are before it is too late to meet them. If the facts be not stated who will be to blame if the people of Great Britain and her European Allies should go hungry and their sons and the sons of Canada and the United States, fighting at the front, should have to retire in defeat because Canada did not send them bread. Let the facts be known and the people will respond.

The reason for the appointment of food controllers in Canada and the United States is identically the same as led to like appointments in Great Britain, France and elsewhere, and let me add, is just as urgent.

With Russia, (the greatest wheat producing country in the world), and the Balkans, cut off from the markets of Great Britain, France, Belgium and Italy, and with the millions of men in these countries engaged at the front or in munitions, and Australia and South America too far away, Great Britain and her Allies always importers even in normal times, must rely on Canada and the United States for their bread, their beef, and their bacon, and the supply of these in Canada and the United States threatens to be altogether unequal to the demand.

The figures in wheat alone as they are estimated today are: The total requirements for the Allies and neutrals of Europe for this year (1917), 1,105,000,000 bushels. The production of Europe for this period is estimated at 645,000,000 bushels. We must export from Canada and the United States to meet this, 460,000,000 bushels.

It is estimated that Canada and the United States will have for export on the basis of normal consumption but 300,000,000 bushels. So that we are clearly short 160,000,000 bushels, and we must make it up. The figures in beef and bacon are equally disturbing. The paramount duty of the food controllers, in both the United States and Canada, is to see that it is made up, for if it is not our cause may fail. There is fortunately room to make up a great part of this shortage in wheat and other foods by means to which every one can contribute. These shortages we in Canada must help to make up by: 1, production; 2, shifting of foods for consumption; 3, elimination of waste.

The producers have done a great deal, and are deserving of every credit. They have been lectured by those who knew and those who didn't know. They have made a splendid effort, and they have done well. The consumers, and this includes all classes, including the producer, must now do their part. They must shift their consumption, and eliminate waste. If each consumer in the United States and Canada will reduce his consumption of wheat, beef, and bacon by one-third, we'll have the answer. If all would do it, we would have the answer twice over. But in spite of all we can do, many will not. Let each, who will, commit himself to a third, and live up to it and it will be done.

This means no sacrifice. Instead of wheat, there is corn-meal and oatmeal and the other things that most of us once knew well.

Instead of that, one third less of beef and port, use freely vegetables and fish, serve smaller portions, and stew; instead of steaks, make dishes of left-overs. Do this, and there will be enough for everyone and at a reasonable price.

While shifting of consumption will do a great deal the elimination of waste in hotels, restaurants, public places and in the homes of Canada would work an enormous saving. What lies about us on every hand we do not see at all. That this is evident is very well brought out in a letter from a citizen of Montreal, written to Sir Robert Borden the other day.

"Returning from England," he says, "I have been greatly impressed with the tremendous amount of waste of food that is going on in Canada, as compared with England. Go into any hotel or eating restaurant in Montreal and you will see as many as one hundred different items on the bill of fare, from which customers can make a choice. It seems to me that, if Canada is to do her share in sending all the surplus food supplies, we can to England, there should be compulsory restrictions introduced throughout Canada at once, to compel the different hotels and clubs to offer say two courses only for breakfast, two courses for lunch and three courses for dinner, or some restrictions of that kind. I feel satisfied if this were made compulsory it would go a long way towards reducing the present high cost of living in Canada, as well as increasing the supplies of food available for export. I would like also to see some system of voluntary rations like in England. I feel satisfied if some such measures were introduced in Canada by the Food Controller, it would do more to bring the war home to the Canadian people than anything else. It is simply appalling to me to return to Canada, after being in England for some time, and witness the superabundance of everything in the way of food supplies in Canada."

Ogden Armour in a recent article said:

"The American garbage can gets \$700,000,000 worth of foodstuffs annually. That is an enormous waste and it must be stopped. The public press and leading magazines have given the matter considerable attention since the war broke out, and I am sure that a change is being effected. Conservation of food does not require that we go hungry or that we stint ourselves at the table. All that is necessary is that waste be eliminated. The need is that enough food be cooked, rather than too much and that food be bought when needed and not permitted to lie round in the larder and spoil. In a word, the American housewife must recognize, as her husband is doing, that war demands efficiency and that waste is nothing less than inefficiency."

EXPENSIVE GARBAGE.

In a letter received by me the other day the chairman of the Board of Health in a small town, in which they have an incinerator, said that upon the evening of writing three quarters of beef, allowed to spoil, went into the incinerator and that, in the past three months, there had gone in no less than 26 hams and quarters of beef to that same incinerator that never had a knife in them, apart from many dollars worth of other wastage.

In the way of organization we have established the most complete co-operation between Mr. Hoover at Washington and ourselves. Both Washington and Ottawa are availing themselves of this relationship, certainly to our great advantage, and it may be occasionally to theirs.

We are in daily communication with Lord Rhondda as well as to the Allies' needs and how best we can meet them. We have appointed a committee consisting of Judge Rose, Miss Watson, Mr. Cooper, of Montreal, and Mr. Wright of Toronto, to go into the question of hotels, restaurants, etc., and it may be the households. This committee is doing excellent work and will in a few days have a story to tell.

One of the questions to be settled at once is, will their recommendations be for voluntary adoption or will they be compulsory. There's a very strong case for compulsion, if the letters I am receiving are any indication. However, we will see.

We have appointed a Fish Commissioner, who will first give particular attention to the Great Lakes supply and the markets of Central Canada. They are already at work. We

(*)—From an address delivered before the Montreal Canadian Club.

Municipal War Time Activities in U.S.A.

The most important business of the people of America, individually and collectively, at the present time, is—war.

No one who is informed believes that all of the business activities of the people can or should be maintained at the same pace in times of war as in times of peace.

Neither does anyone who has thoroughly studied the subject believe that all business activities which are not directly relating to the business of war or of the necessities of life should be abandoned.

Our factories must be adequate to the needs of our armies and of our allies. Our farms must produce food for ourselves and our allies. Our railroads must be efficient in the transportation of troops and war supplies. To these needs all other public and private business must be subordinated. On these facts we are all agreed. But—

During the coming year—and probably during the entire period of the war if it should unhappily drag out for three or four years before victory finally alights upon the banners of the Allies—the war will only partly absorb the industrial capacity of the nation. Granted that two million or even three million men enlist in the American armies, here are more than one hundred million of us in America. There are about thirty million male workers of adult age. Probably not more than 6 per cent. of the working force of the nation will be enlisted in the ranks. Our factories will be speeded up to produce war munitions, but the production of munitions in the past two or three years has been very great, and it is not likely that the working force will be augmented sufficiently to materially affect the total working power of the nation.

To permit the industries of the country not directly related to the prosecution of the war to remain stagnant during the period of the war would bring distress to a very great proportion of the population. This distress would come during a period of high prices and value inflations, that would rapidly absorb the savings of the days of

peace. Money that should go into Liberty Bonds would be withdrawn from the banks to buy necessities of life.

The people of America must first and foremost prosecute the war with unflagging energy. War needs must be the first to be met. Every farm must produce as large an acreage and yield as bountiful crops as possible. People must economize on foodstuffs. They should eat less wheat flour and more corn meal.

After the immediate war needs of America are met the surplus energy of the country should be devoted to carrying on the public and private work of the country. Where new water and sewer systems are required they should be constructed. Drainage and irrigation projects should be carried to completion; they are measures that will increase the food supply of the nation. Officials of the state highway commission of Minnesota have earnestly advised public officials of the state to continue the building of good highways with unflagging energy. They point out that every added good highway helps to solve the transportation problem. The money expended in public work goes to the people. It is used to feed and house and clothe the people. It gives added purchasing power to the people.

There is a great task ahead of us in developing America. The work ought not to flag during the war. When the war is over and victorious peace comes to America and its allies, as it surely will come, may America be a better country in which to live; may the standard of living be higher; may the great sanitation, conservation and development enterprises of the nation, which safeguard the health, which develop and increase the productive power of the land, which tend to a higher plane of citizenship through better educational facilities, be more thoroughly developed than ever before. Let us all work together to attain this happy result.—Improvement Bulletin of Minneapolis, Minn.

THE SPIRIT OF SELF-SACRIFICE

(Continued from page 318).

expect results that will enable the people to substitute in part fish for meat. As to general organization, we propose to utilize fully the organizations we already have and to avoid, as far as possible any new organizations. We propose an advisory board in each Province consisting of the heads of the different organizations in that Province including the governmental organizations.

With proper literature in the hands of these organizations and proper canvass of the different communities, there will not be many homes in Ontario that will not be apprised of the situation and how to meet it. And the same in other provinces.

Distribution Paramount.

So that, on the question of shifting of food and elimination of waste, we hope for much. But the shifting of foods and elimination of waste are not all. The question of distribution is probably more important than either. With three times as many stores in the cities as are necessary, with their small turnovers and the large aggregate numbers employed, with telephone orders the rule, and motors the vehicles of delivery, costs are enhanced and waste runs rampant. These considerations raise a question that someone may have to grapple with before we are through.

But someone asks, what about prices? A fair question. We will not hesitate to fix prices where necessary. But I should like to say as emphatically as I can, if ever there was a time when we should keep our heads on this subject, that time is now.

A line of correspondence is coming to hand now, saying you ask us to substitute brown bread for white, whole wheat flour for high grade and the flour you substitute costs more than the high grade. Inquiry proves that the complaint is well founded. It is the fault of your dealer every time. These darker grades should be substantially cheaper than the other and will be.

Save for Export.

As to prices generally—while our primary duty is to save food for export, the prices must be right. As to what constitutes a fair price, it is difficult to get a better definition than that given by President Woodrow Wilson in his recent address to the people of the United States. He said:

"A just price must of course be paid for everything the Government buys. By a just price I mean a price which will sustain the industries concerned in a high state of efficiency, provide a living for those who conduct them, enable them to pay good wages, and make possible the expansion of their enterprises which will, from time to time, become necessary, as the stupendous undertakings of this great war develop. We could not wisely or reasonably do less than pay such prices. They are necessary for the maintenance and development of industry, and the maintenance and development of industry are necessary for the great task we have in hand."

And to quote Mr. Wilson further:

"But I trust that we shall not surround the matter with a mist of sentiment. Facts are our masters now. We ought not to put the acceptance of such precise on the ground of patriotism. Patriotism has nothing to do with profits in a present circumstances be mentioned together. It is perfect-case like this. Patriotism and profits ought never in the ly proper to discuss profits as a matter of business, with a view of maintaining the integrity of capital and the efficiency of labor in these tragical months, when the liberty of free men everywhere and of industry itself trembles in the balance, but it would be absurd to discuss them as a motive for helping to serve and save our country."

Patriotism leaves profits out of the question. In these days of our supreme trial, when we are sending hundreds of thousands of our young men across the seas to serve a great cause, no true man who stays behind to work for them and sustain them by his labor will ask himself what he is personally going to make out of that labor. No true patriot will permit himself to take toll of their heroism in money or seek to grow rich by the shedding of their blood. He will give as freely and with as unstinted self-sacrifice as they. When they are giving their lives will he not give at least his money?

Then there is the question of maximum and minimum prices. In some articles we may have to adopt both. But we must in such matters act in co-operation with those to the south of us and only after the best advice we can get. That the food for export and at reasonable prices must be had is our business and yours if we would win the war. That those at home must be maintained and supported at reasonable cost is likewise our business, we must do both."

TAXATION QUESTION.

(Continued from page 350).

of the public and then sold at considerable profit, and the commission stated that in its opinion it was at this stage that these institutions could and should pay without lessening their activities or efficiency. They therefore recommended that the law should be so altered that on the time of sale of any exempted property belonging to church or charitable institution the vendors should be liable to a "Tax on Sale," which should be a reasonable percentage of the amount by which the sale price exceeded the total value upon which the assessment of the said property was based.

Reference has already been made to the fact that all economic, social and political activities indicate increased expenditure. To meet these increased expenditures there must be increased revenue, which, in turn, demands increased taxation. The question which such a situation forces is this: "By what system or systems of taxation shall the necessary taxation be raised?" In Winnipeg there is a practical unanimity of opinion that already the burden of taxation upon real estate is too heavy, and that the tax or taxes, which in addition to producing the necessary revenue, considerably relieve real estate of its present heavy burden. Former increases in taxation have been met to a great extent by the increasing value of realty, and during the exceptional development of Winnipeg, the realty taxes were paid without much complaint. To-day conditions are changed, and it is generally conceded that real estate cannot continue to pay such a high percentage of taxation.

There are those also who claim that the Business Tax on rental value is not proportionate to "benefits received," and that all taxation out to be so levied that the taxpayer will contribute in proportion. The business firm located above the ground floor premises or in the semi-business district is entitled to the same police and fire protection, the same advantages from modern systems of lightning, water, supply and drainage, and the same use of streets and sidewalks as the firm on the ground floor. If, in the latter case, it is necessary to use more of such utilities as light and water than in the former, then, over and above taxation, both pay in proportion to the amount of these commodities used.

It would, therefore, be seen that Winnipeg's present Business Tax based on rental value fails to conform to the fundamental canons of taxation. This view the commission takes, and has recommended that in its place a system of Income Tax be forthwith adopted in its place. Before venturing to recommend such a change, the commissioners investigated the operation of the Income Tax in places where it had already been adopted, and if general approbation can be in any degree a deciding factor then the commissioners say they have no doubt as to their decision.

Since the basis of an Income Tax is net income, it logically follows that the individual only pays the tax when he has the net income from which to pay. Such a tax can never be viewed as an imposition upon the taxpayer, but, on the contrary, in principle and in incidence it has much to commend it to the loyal citizen who realizes that it is his duty to contribute to the public revenue for the "benefits received," and that it is only just and right that his contribution should be in proportion to his "faculty."

The document of the commission which was recently presented to the City Council bears evidence of careful preparation and thorough enquiry. Nevertheless, the deductions it makes are of a kind upon which every citizen who will take the trouble to study them, and to apply to them the tests of observation and experience, is competent to offer criticism. The manner in which the revenue of any city shall, or ought to be raised, is one for the final decision of the citizens themselves, but is one which unfortunately often receives less attention than it deserves.

Flies are the most dangerous insects known to man, he should be their most persistent natural enemy.

Don't allow flies in your house.

Don't eat where flies are tolerated.

Don't buy from a store infested with them.

Screen your windows and doors, do it early; catch, poison or kill all that get in.

Keep the fly out of the sick room, and see that all discharges from the sick are at once and thoroughly disinfected.

See that your premises about you are kept clean.



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A copy of F. M. Book will be sent free to any one interested in mechanical lines, on receipt of their request.

Municipal Finance

JAMES MURRAY.

COLLECTING TAXES DIRECT FROM TENANTS.

A very interesting experiment is taking place in Outremont, P.Q., in the form of a special tax on the tenants for patriotic purposes. During the last three years the Council have voted some sixteen or seventeen thousand dollars to the Patriotic and Red Cross funds. This had caused a small drain on the civic treasury, and the Council determined to raise the sum by extra taxation, and in their wisdom decided that it would be more equitable to tax the tenants at the rate of 2½ per cent. on the rentals. No doubt this was a wise move, for it touched many men who had not contributed a dollar to any patriotic or national fund, but like all innovations—good or bad—the new tax found some objectors; one in particular protesting that though the taxes were secured directly from the landlord, the tenant indirectly paid them in the rent. Mayor Beaubien, in taking up the protest at a Council meeting, considered the statement that the tenant paid all taxes indirectly, a very debatable point, going on to say that "the writer neglected entirely the fact that proprietors of vacant properties, from which they were receiving no revenue, were obliged to pay municipal, local, improvement and school taxes, therefore contributing largely to the welfare and development of the municipality. The Mayor added that the new tax did not represent five per cent. of the taxation payable by the landlords as a body.

No doubt, as Mayor Beaubien says, the question of whether the tenants pays the taxes in his rent is a debatable one, but the suspicion in the mind of the average tenant is that he certainly does pay indirectly all the taxes, and the writer of the protesting letter even suspects that his landlord will raise his rent to cover the new tax, although he, the tenant, will already have paid it, as no doubt he will, as will all the occupants now that they know what the tax is for.

This little controversy raises the larger question as to whether or not it is in the interest of the municipality that all local taxes should be paid directly by the tenant on his rental values. This is the system in Great Britain, and it works out well there, inasmuch as it brings right home to the tenant his direct responsibility in the civic expenditure of the community, with the result that a much larger interest is taken in the local administration by the average citizen than is the case in Canada. If such direct taxation ever became the general system in Canada, the tenant would realize then, as he certainly could not by any other means, how small an amount is paid in local taxation, considering the vast improvements that are taking place in every country. In England the average rates that a tenant pays work out something like ten shillings in the pound. That is, for every dollar paid in rent another fifty cents must be added for local taxes, or to put it another way, if the landlord had to pay the local taxes, and still get the same returns for his investments, he would have to charge fifty per cent. more rent. In Canada, on rental values, the local taxation does not average over 25 per cent. So no wonder the Old Country householder looks well after those who have the privilege of spending his money.

An incident might be quoted here in favour of the tenants paying the local taxes direct—in this case the school tax. In a certain municipality the local school became overcrowded, and the trustees thought the time had come to build a new school, particularly in view of the increasing population, but before taking on the responsibility of spending the necessary money—though they had the power—they decided to call a meeting of the taxpayers, and submit the situation to their judgment. At the meeting the scheme was turned down flat—the reason being that the majority of the taxpayers, though the owners, were not tenants of property in the municipality, and consequently had no interest in the local education. Now had those taxpayers been the tenants and the parents of the children, whose future were to be jeopardized if there was not sufficient school accommodation, a very different vote would have been cast, and that, knowing they would have to pay the cost. While there are many difficulties in the way, there is much to be said in favour of local taxation in rentals by the tenants.

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THE SMALL PROFITS OF THE BOND DEALERS.

In spite of the advice of the big New York financial firms who keep urging the larger municipalities of Canada not to make any issue at present because they could not be assimilated by the investing public of the United States, quite a number of the smaller municipalities of this country have recently made bond issues at a good price. Possibly one of the reasons for their success lies in the fact that the Canadian bond dealers have resold the bonds in the home market on a very small profit. There is seen in the advertisements in the financial papers, where one comes across good municipal debentures offered to the public at very tempting prices, and which can only leave very small margins to the dealers. In these cases both the municipalities and the investing public get the benefit. Of course, these are war times, but in most other businesses the war has been made the excuse to increase profits, as will be seen from recent investigations. But even in normal times it is surprising—taking into consideration the vast amount of detail necessary before an issue is ready to be put on the market, and which detail is usually prepared by the bond dealers themselves—what small margins of profit the bond dealers work on. A case was brought to our notice some little time ago, when, after a certain municipality had sold an issue to a certain Canadian bond house, one of the towns people desired to buy some of the bonds, fully expecting to have to pay at least a fair profit. What was his surprise, knowing the original price paid, to find how cheap he could buy his own town's bonds from an outside firm. As he put it, "it would have been impossible for his council to have prepared and sold direct to the public at the figure, and still get the same price it did from the bond house." And this man was correct in his statement, for, of course, with one or two exceptions, there is no municipal machinery in Canada capable of preparing municipal bonds ready for the public to buy. It requires specially trained men for the work, such as one meets in the Bond houses, and even with these it is none too easy, for the investing public is very exacting, and the slightest mistake in the preparation of an issue, however good in itself, would mean failure to sell. And this would very soon reflect on the credit of the municipality in question.

PRELIMINARY ANNOUNCEMENT OF CONVENTION OF MUNICIPAL OFFICERS.

This Journal is arranging a three days' convention for Canadian municipal treasurers, accountants, chairmen of finance committees, etc., with the idea of threshing out the problems of municipal administration as they affect the officials, particularly in the accounting and financial departments. We believe that such a convention will do more than anything else to bring about a uniform system of municipal accounting and statistics in Canada. The suggestion is to hold nine sessions, each session to be given to a short paper by an expert, with the balance of that session being taken up with a thorough discussion of the subject selected, in the light of the experience of the delegates themselves. By this means it is hoped to cover every phase in municipal accounting and financing. It is expected that the arrangements, covering the programme, the place of meeting, and the date of the convention will be sufficiently advanced in time to be published in the August issue of the Journal.

WINNIPEG'S AQUEDUCT.

Mayor Davidson, of Winnipeg, and Commissioners R. D. Waugh and J. H. Ashdown, of the Winnipeg Water District, have completed arrangements for the further financing of the Winnipeg aqueduct work. A syndicate including Wood, Gundy and Co., the Dominion Securities Corporation, C. Meredith and Co., and a number of other important financial houses will have charge of securing the finances, and arrangements are under way for a public offering of the bonds in the near future. Already a substantial portion of this issue has been sold. The Winnipeg Water District was created in 1913 to provide a suitable water supply for the city of Winnipeg and surrounding suburbs. The district has an area of 91.79 square miles, with an assessment of \$226,492,739, and a population of 220,426. The bonds are secured by a direct charge on all of the land in the district, including the entire city of Winnipeg.

EDMONTON'S ASSESSMENT FIGURES.

The municipal assessment figures of Edmonton for this year will amount to about \$100,500,000, as compared with \$130,000,000 last year. At a recent sitting of the court of revision there were only 165 appeals made, as compared with 409 in 1916 and 1040 in 1915.

WAR SAVINGS.

\$400,000,000 has been obtained by the British Government in war saving certificates sold to the small investor. The certificates were first issued on February 19, 1916, and the figures for the sales are up to and including June 16 of this year. The war savings certificate is simply a certificate issued by the Government and sold for the sum of 15 shillings and 6 pence (\$3.72). At the end of five years the certificate is redeemable at one pound (\$5.)

REGINA'S PUBLIC UTILITIES SHOW PROFITS.

The auditor in a recent report to the Regina City Council, says that the city's three public utilities during the first five months of this year had a balance of profit over operating expenses amounting to \$18,918, or nearly \$2,000 more than the estimated surplus for the entire year. The electric light department showed a surplus for the period of \$15,345, and the waterworks department \$7,745. Light and power taxes amounted to \$14,375 and property sales contributions to \$8,573. The street railway department had a deficit for the 5 months of \$27,124, being about half the estimated loss for the entire year. The city general expenditure for the first five months of the year amounted to \$252,656, the estimated expenditure for the whole year being \$670,241.

INCREASED COST OF RUNNING STREET CARS.

According to a recent propaganda under the general title of "So that the People May Know," the cost of running the street car services in Canada has been considerably affected by the high cost of fuel and materials, as illustrated in the following compilation:—

	1914.	1917.	Inc.
Cast iron car wheels, each	\$7.06	\$8.15	15.1
Steel iron car wheels, each	15.00	22.50	50.0
Round steel axle blank, each	20.45	23.51	14.6
Brill axles, each	17.12	18.84	9.9
Armature coils, G-57, each	125.00	151.56	21.2
Armature coils, W.H.-510, each	26.00	49.66	51.2
Copper wire, per pound	30.00	62.50	107.0
Soft steel, per cwt. . . . .	.16	.35	118.9
Glass for car windows, per box	1.65	4.50	172.5
Brake shoes, per ton	4.05	5.07	25.2
Street car controller, each	25.00	45.00	80.0
Trolley bases, each	17.00	24.00	41.1
Rail, per ton	32.40	60.00	85.1
Track bolts, per cwt.	2.25	3.58	59.1
Track spike, per cwt.	1.85	2.39	29.1
Oak ties, each . . . . .	.69	.88	27.6
Crushed stone, per cubic yard, delivered	1.25	1.70	41.6
Tongue switches and mates complete, each	290.00	355.00	22.4
Wire nails, per keg	1.88	3.45	78.2
Portland cement, per barrel	1.30	2.19	68.5
Sand, per cubic yard, delivered . . . . .	.50	1.25	150.0
Gravel, per cubic yard, delivered . . . . .	.85	1.25	47.1
Structural beams, per cwt.	1.10	4.00	263.6
Coal, per ton, delivered	1.50	6.50	333.3

It is shown that wages have increased 15 to 25 per cent. Two years ago a mile of trolley wire only meant an investment of \$325; it now requires \$725. Altogether, the traction companies must pay on an average of 80 per cent. more for fuel, materials, etc.

TEN YEARS TO TRAIN A MUNICIPAL ACCOUNTANT.

The requirements of municipal accounting in England was well illustrated recently, when one of the municipal corporations, through its chairman of finance, who is also an accountant, in seeking exemption from military service for one of the corporation officers, stated to the tribunal that while an efficient accountant for commercial purposes could be turned out in five years, it would take at least ten years to fully train a municipal accountant.

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SOME RECENT MUNICIPAL AWARDS.

YORK TOWNSHIP.

\$30,000, 5½% 25-year school bonds were awarded to C. H. Burgess & Company, Toronto. Price, 97.37.

TORONTO TOWNSHIP, ONT.

Ten bids were received for the issue of \$15,000 5½ per cent. twenty-instalment bonds, which were awarded to Macneil and Young for \$14,605.

SHAWINIGAN FALLS BONDS.

\$25,000 6 p.c. 10-year bonds of Shawinigan Falls were sold to Messrs. A. E. Ames & Co. Price 86.829.

CITY OF LOUISEVILLE, P.Q.

Credit Canadien Incorporee has purchased an issue of \$125,000 5½ per cent. serial bonds issued by the City of Louiseville, Quebec.

SUDBURY.

MacDonald Bullock Co. have purchased by private sale \$30,995.97 Town of Sudbury, 5 per cent. 12-ins. bonds issued.

MONTREAL SCHOOL COMMISSION.

The first issue made by the new Commission was sold to Credit Canadien Incorporee, namely, \$50,000 twenty-year 6 per cent. bonds. The loan is to provide a school building and grounds.

TRAIL, B.C.

To Sweet, Causey, Foster & Co., Denver, \$80,000, 20-yr. 6% waterworks bonds, at 93½ and accrued interest.

ROSTHERN, SASK.

To W. L. McKinnon & Co., \$23,000, 7%, 20-yr. electric light debentures.

RUSSELL, MAN.

To Nay & James, Regina, \$1,000 6%, 20-yr. bonds.

MANITOBA SCHOOL DISTRICTS.

To J. A. Thompson, Winnipeg: Rosamond, \$6,000, 6%, 20-yr.; Bruan, \$1,300, 7%, 15-yr. To H. O'Hara & Co.; Molesworth Consolidated S.D., \$4,000, 7%, 20-yr.

To J. A. Thompson, Winnipeg: Fallowmead \$4,000, Bromhead South \$9,600, both 7%, 15-yr. To W. L. McKinnon & Co.; Hillsborough \$23,000, North Brock \$8,700, Dayton \$8,000, Iron Springs \$1,600, Dilkie \$8,400, 7 to 8%, 15 and 20-instal.

THE SASKATCHEWAN LOCAL GOVERNMENT BOARD.

Report the sale of the following debentures.

SCHOOL DISTRICTS.

Beechmore No. 3762, \$1,800, Goldman & Co.; Alton No. 3868, \$1,200, H. O'Hara & Co.; Helena No. 1502, \$2,000, Western Canada Bond Co., Winnipeg; Midale No. 908, \$2,500, Great West Life Assur. Co., Winnipeg; Scout Hill No. 617, \$1,800, Great West Life Assur. Co., Winnipeg.

RURAL TELEPHONE COMPANIES.

Mitchellton, \$14,000, W. L. McKinnon & Co.; Moose Valley, \$12,000, J. A. Thompson; Gerald, \$2,950, W. L. McKinnon & Co.; Dodsland Northern, \$7,800, Somerville & Olson; Lenora Lake, \$11,000, J. A. Thompson; North Ernfold, \$7,400, W. L. McKinnon & Co.; Hope Lodge, \$8,000, W. L. McKinnon & Co.; Plunkett, \$22,600, Goldman & Co.

VILLAGE.

Aylesbury, \$1,000, W. L. McKinnon & Co.

TAX RATE OF CALGARY.

The 1917 tax rate of Calgary has been fixed at 26½ mills on the assessment of \$78,954,240, as compared with the 1916 rate of 21½ mills on an assessment of \$83,144,794. The rate this year will produce \$2,092,287, to which must be added the business tax estimated at \$87,290 and sundry revenue estimated at \$278,563, making the total estimated revenue \$2,458,140. From this must be deducted tax discount estimated at \$90,000 and the deficit of \$12,208 from 1916. This leaves the net estimated civic revenue for this year at \$2,355,931. The total estimated expenditure for 1917, including all charges on which the mill rate of \$26.5 is based, is \$2,355,831, from which there is an estimated surplus of \$100.55 for 1917.

CONSULTING ENGINEERS BECOME VOLUNTARY CRITICS.

It is not often that a Journal associated with civic affairs has the opportunity of recording the voluntary services to a municipality of a body of engineers, though it is true they were not exactly invited to volunteer their services, which were in the form of first: criticism of the Montreal Aqueduct Power Development Scheme, and second the close study of and comment on the report of a special commission appointed by the City Council to enquire into the working of the aqueduct as a consequence of the same criticism. This volunteer body was composed not of amateur critics, but of some of the best known consulting engineers in Canada, and included Sir John Kennedy, W. F. Tye, Ernest Marceau, J. A. Jamieson, R. A. Ross, Arthur Surveyor and Walter J. Francis, who acted as secretary. The principal reason for such an eminent band of professional men taking up the matter of the development scheme so seriously is that they are all ratepayers of Montreal, and consequently have a live interest in the undertaking. Whatever may be the result of their study and criticism, their fellow citizens and the Council itself have much to thank these ratepaying engineers for their practical interest in an undertaking involving millions of dollars.

In a memorandum to the City Council covering the subject the ratepaying engineers say:

Following the receipt of your letter of 25th May, 1917, undertaking to let us have details of the estimates in the report of the Board of Engineers, dated April 30th, 1917, we have recently received from the City Hall certain pages of details of the report. Having studied these in conjunction with the report, we now beg to submit our comments thereon, as promised.

Summing up our conclusion, we may say that to us it is evident that the report of the Board of Engineers agrees in almost every main conclusion with our report submitted last November. The following contentions of our report are clearly supported:

- (a) The project as designed is condemned.
- (b) Ice troubles are admitted to the degree that it is estimated the plant will be completely shut down for an average yearly period equivalent to 2.4 months.
- (c) Radical changes in design, at greatly increased cost, are shown to be necessary to obtain the amount of power claimed by the city.
- (d) Purchased power or steam-generated power is shown to be much cheaper than that which could be produced by the aqueduct.
- (e) No power from the aqueduct would be available for lighting the city.
- (f) The capital costs and annual charges are shown to be greatly in excess of the estimates made by the city.

The following is a brief comparison of statements made regarding the various features of the Montreal Aqueduct Power Development Scheme. The first paragraph in each case is based on published statements by the city up to the end of 1916. The second is based on the "Report by Ratepaying Engineers," dated November, 1916. The third is based on the "Report on Aqueduct Enlargement, Montreal Waterworks," by the Board of Engineers, Messrs. Vautelet, St. Laurent and McRae, dated April 30th, 1917.

A copy of the full memorandum can be had by applying to Messrs. Francis and Brown, Consulting Engineers, Montreal.

THE NEW COMPTROLLER GENERAL OF B. C.

Arthur N. Mouat, comptroller of the city of Edmonton, has been appointed Comptroller General of the Province of British Columbia. This department is newly created, and was formerly handled by the audit branch under the Auditor General. Mr. Mouat has been with the Corporation of Edmonton for nearly four years, first as auditor, and for the last two and one-half years as comptroller. At one time Mr. Mouat was an aspirant for Provincial Legislative honors, running as the Liberal candidate in the constituency of Pincher Creek, Alberta, but he was defeated. Since entering the service of the city of Edmonton, he has forgotten politics, and spent a strenuous few years organizing the comptroller's department, of which he was the head.

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RESTRICTIONS IN BUILDING DISTRICTS.

The New York Commission on Building Districts and Restrictions has just published its final report, with many illustrations, in the form of coloured and uncoloured maps, photographs, charts and diagrams. The report itself is probably the most elaborate ever published on building restrictions, and should be in the municipal library of every urban centre in Canada. Most of the text has already been published in pamphlet form though it is much better in book form, not only because of the illustrations, but that the chapters have each a bearing one on the other. The chapters cover such subjects as: Necessity for Comprehensive Plan of City Building; Use Districts; Appropriate Intensity of the Use of Land; Height Districts; Area Districts; Future Change and Development of Districting Plan.

In addition to the text are nine appendices, which deal with: Charter Provisions; Zoning Survey; Districting; Record of Testimony and Statements in Relation to Necessity for Districting Plan; Some Results of Haphazard Development as Recorded by the Camera; Report of the Committee on the Whole of the Board of Estimate and Apportionment, July 18, 1896; Building Zone Resolution Adopted by the Board of Estimate and Apportionment, July 25, 1916; Map Designations and Map Designation Rules Accompanying Building Zone Resolution Adopted July 25, 1916; Districting Resolution Annotations.

The price of the report is \$1.00, which can be secured from Room 515, Municipal Building, New York City.

REDUCTION IN TRAIN SERVICES.

In order to facilitate train movements and release passenger train crews for other work, the railways of the United States are making drastic reductions compared to which those in Canada early this year appear mill. Thus, for instance, the Pennsylvania Railroad merely on its lines east of Pittsburg has eliminated no less than 102 trains, or more than double the number taken off the whole of the Canadian railways. This will cut down the passenger movement by an amount equivalent to 2,268,000 train miles per annum, or over 6,500 train miles every week day. A number of parlor cars, restaurant cars and observation cars are being discontinued. The Boston and Maine has taken off no less than 255 trains, or more than five times the number taken off in Canada, saving approximately 41,000 train miles per week. Strenuous efforts are also being made to increase the carload and to impress on merchants the importance of rapid unloading so that the freight equipment shall be kept busy to its utmost capacity, and terminals should be kept clear. The American railroads realize that speed in freight movement is one of the greatest aids they can give to help win the war, and according to all reports are achieving remarkable results. It is up to Canadians to see that Canada is not left behind in this patriotic race.

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