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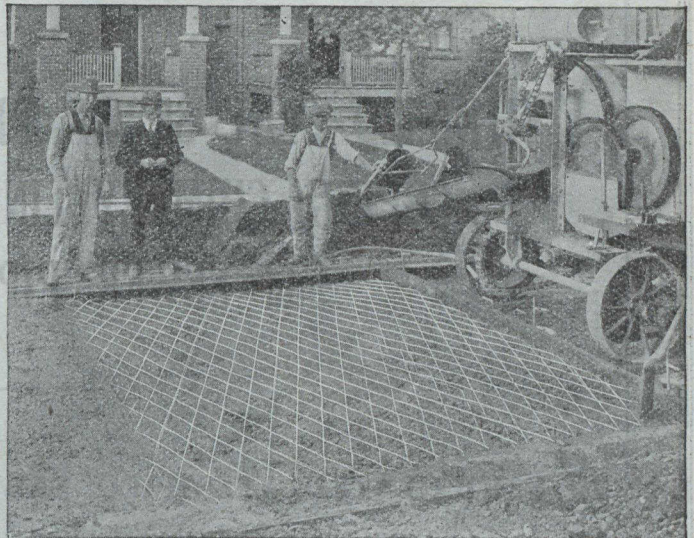
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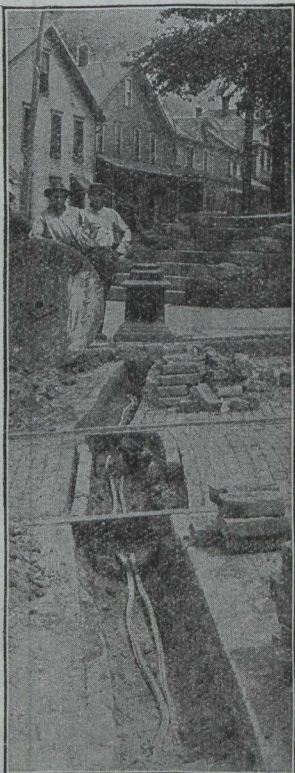
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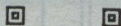
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## Senator L. O. David, Ex-City Clerk of Montreal

Municipal men in every part of Canada will extend congratulations to Senator L. O. David who celebrates his eighty-second birthday on March 24. For a quarter of a century as City Clerk of the City of Montreal, this representative of all that is best in the French-Canadian character raised the standard of the municipal official not only to a dignity becoming his position, but to a higher sense of public responsibility than had hitherto been the case. To Senator David the commercial metropolis was something more than a collection of so many buildings, on which so much income could be derived for administrative purposes; it was a living entity of men and women to whom he as the principal executive officer was responsible for the good name of the city. And no one coming in contact with the City Clerk could help but feel that in this gentleman the City of Montreal's reputation for official courtesy had a good representative.

To-day Senator David, though he is eighty-two and retired from the city clerkship, still takes a loving interest in the city in which he has achieved so many triumphs. Essentially an artist in everything he does he is a charming raconteur of the thousand and one incidents that have influenced the progress and growth of Montreal. His reputation as a literateur was made when he wrote and published his delightful works "Mes Contemporaires" and "Biographies et Portraits," though probably his best literary work is his life of Sir Wilfrid Laurier, who was his closest friend for so many years.

In spite of his undoubted talents as a writer and as a statesman and his achievements in civic affairs, the Hon. L. O. David has ever been an extremely modest man, and where he himself is concerned, very shy. Ever ready to sing the praises of his friends, amongst whom have been the most prominent men in Canada, he has always kept himself in the background, being perfectly happy in the success of others.

Eighty-two years is much beyond the ordinary span of life, yet the Senator is still young. The weekly article that he contributes to a Montreal journal would seem to be from the pen of a young enthusiast looking forward with confidence to the future of Canada. It is only one with a happy disposition who can do this with success, and the Senator has all this and more. He has the Christian spirit that looks forward to the future without qualms, for he has served and is serving his fellow men with the utmost faith in humanity.

### An Excellent Municipal Year Book

The City of London (Ont.), has just published its annual "Municipal Year Book" as prepared by the City Clerk, Mr. Samuel Baker. This little book, which is a great improvement on previous efforts both in its compilation and get up, is not only a mine of information regarding the municipal government of London, but is an excellent index to the activities of the district. Such a book cannot help but be an educational force in the community life of the Ontario city, as well as a guide to those who would know something of the opportunities that London presents for the location of industries. By this we

do not mean that the book contains any advertising stunts acclaiming London as an industrial centre. As a matter of fact there is no direct reference to the subject, but such is the distribution of the information that prospective industrial firms can find out quite easily those points that will help them in making a decision. In a questionnaire, recently sent out by a big United States company desirous of locating in Canada, the principal information wanted, was not transportation facilities and so on, but such as is contained in Mr. Baker's book—educational facilities, means of entertainment, churches, local taxes, hygienic precautions, etc. That firm realized the fact that unless their workers (all highly trained) could live under decent conditions, such as to be secured under good local government, they would not get them to come to Canada. In a letter to us on the subject the firm complained about the vagueness of the information sent in by most of the municipalities. Now the "Municipal Year Book" of London answers in itself every question put out by that questionnaire.

As an illustration of the book's usefulness to those interested in the government of the city, we cite four of the pages which contain in simple terms "Certain Rules Governing Proceedings of Council." Those rules, though a model in brevity, are comprehensive enough to cover everything for a member to know to take part in the council meetings. We congratulate Mr. Baker in his work and the London City Council for their public spirit in publishing it.

### Municipal Bookkeeping and Auditing

By O. J. GODFREY, F.C.A.

Mr. O. J. Godfrey, past president of the Dominion (Canada) Association of Chartered Accountants, and who for many years has made a special study of municipal accounting, has just completed a most instructive work in two volumes dealing with every phase of municipal bookkeeping and auditing.

The first volume, while specially adopted to western municipalities, because of its local application, is nevertheless of value to every municipal officer in Canada if only for the demonstrations given of practical municipal bookkeeping and auditing. But Mr. Godfrey goes further than this. He lays down in clear English the principles underlying proper bookkeeping, which if better understood by the average municipal officer would mean a higher standard and consequently more efficiency. There is undoubtedly a difference between municipal and ordinary business accounting and Mr. Godfrey demonstrates it clearly in his work.

The second volume has a larger range inasmuch as it deals with the wider questions pertaining to civic finances. It goes into detailed explanations of the double account system of bookkeeping; it shows how sinking funds should be dealt with, and how financial statements should be prepared so as to be easily understood by the average citizen. As a text book and guide Mr. Godfrey for the first time in Canada has produced a work worthy to be in the hands of every man interested in civic administration. The publishers are the Carswell Company, Ltd., Toronto.

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FREDERICK WRIGHT, Editor

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### The Movies and Juvenile Crime

Chief of Police Belanger of Montreal in his annual report makes note of the large increase of crime among juveniles. "This alarming increase is due," he says "in my opinion, and in that of several judges, to the attendance at picture shows. Parents should make it a duty to watch their children carefully and to prohibit their attendance at these places, which are dangerous for young people."

Such an indictment of the movies from a man of over forty years police experience, should be sufficient to make citizens realize that in the movies an educational force has been established, that is fast becoming an influence such as never was exercised by the ordinary methods of education. Everyone is fascinated by the movies—men and women, old and young—and children. What is more the movies have come to stay. The question is what is the moral effect on the lives of the people, particularly children. According to Chief Belanger the effect on juveniles is bad because it breeds criminals. And probably the chief is right, not that there is anything wrong shown on the screen,—the censor in most of the Canadian cities sees to that—but that the realistic scenes and situations in many of the stories, particularly those of a wild west or detective character, too often suggest to the young mind those means to develop that touch of the devil which is in every child with red blood in his, or even her veins. We all have the mood at times. It is purely a question of control.

We have more than once urged in these columns the advisability of the local authorities, who in most cases have the licencing of the movie theatres, making it a condition to show at each performance an educational picture of a Canadian character. There are many of such pictures being filmed every day—the Dominion Department of Trade and Commerce has many films dealing with Canada—her scenery and industries, so that the excuse put up by the "movie" people that there are not enough Canadian films to go around is all bluff. There is undoubtedly an opportunity for municipal councils throughout Canada to advertise, through the movies, the glories of the Dominion to our own citizens.

### Insurance for Municipal Employees

For some years now we have urged the adoption of the group insurance in Canada for municipal employees. In an editorial in the February (1920) issue we stated that "The municipalities of Canada have in the aggregate approximately 100,000 men and women on their payrolls. These municipal employees have, for the most part, but limited incomes with very little prospect of a pension, so that there is ever before them the nightmare of actual want in their old age should they live, or should they die positive poverty for their families. This nightmare has become more intense these last two years because of the high cost of living which has affected salaried municipal officials more than any other class.

"This being the case there is a special responsibility on the municipal councils to remedy as far as possible such economic conditions so far as they affect their employees, for no man (or woman) can give good service with such a hopeless future facing him or his family. For some time past we have been studying the problem, and taking into consideration the scarcity of funds at the disposal of the councils and of the smaller municipalities in particular, we have come to the conclusion that the best means of solving the difficulty is for the councils, that have not already pension schemes (which means about 80 per cent) to insure each of their salaried employees in favour of the employee himself or his family. By doing this we believe that both the municipality and its employees would benefit at a small cost."

We are pleased to note that a system of group insurance has been adopted in the City of Calgary. According to report about 700 employees are covered in the sick benefit fund and the same number in the life policy fund. Forty per cent of the policy is paid by the city and 60 per cent by the employee, a deduction of 50 cents per month being made from the employee's salary or wages. The policy is \$1,000 in case of death of an employee; and provision is made for payment, up to 10 weeks or 60 days, of 80 per cent of the employee's present salary or wages in case of sickness or quarantine. "A maximum amount of \$100 is payable for each of the following: Hospital fees, operations, and medical fees." This is encouraging.

## The Municipal Service Commission of Montreal

The new charter of the City of Montreal, provides for the appointment of a *Municipal Service Commission* composed of the heads of six civic departments. This commission, which will shortly be appointed, will do away with the civil service commission of one man, that was appointed some three years ago by the administrative commission on the recommendation of a firm of American experts who had made a survey of the administration. From the first the experiment was a failure for the reason that the commission, assuming a superior knowledge of departmental requirements, thrust into each department without the sanction of the heads, inexperienced men totally unfitted for their positions.

The new service commission, being composed of the six principal departmental heads should be a success because of the fact that experienced men

will have the choosing of candidates for the municipal service, and they being at the same time responsible for the running of their respective departments are not likely to choose "duds."

Municipal service calls for special training, and unless candidates are assured that that training is going to serve them to good purpose good men are not likely to compete for the service. Such an assurance can only be given by men experienced in civic administration, as are the present working heads of municipal Montreal. There is every hope then of the new service commission being a success. It certainly cannot be any worse than the late commission which was composed of a man who had previously had no knowledge—even residential—of civic administration.

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## Development or Exploitation

The new Provincial Treasurer of Quebec (Hon. J. Nicol), introducing his first budget — which showed that the finances of this province were, owing to the sound administration of the late Treasurer (Hon. Walter Mitchell), in a healthy condition — used words which were applicable to every part of Canada. "From now on," he said, "we must not expect to get rich and prosper on high prices, but on increased production. We must sell two bushels of oats where we sold one. Let the leaders of industry, the artisans of the cities join with the farmers; let us get back to work."

The difficulty in the industrial life of Canada, and which has affected her social life, is that huge profits and their capitalization by the drones of the stock markets have been made the goal to work for rather than legitimate returns on production itself, whether that production has been in the form of agriculture or manufactures.

So much has this become the case that finance instead of being the medium of exchange and as such the servant of industry and commerce has actually become the master, to the detriment of the community, inasmuch industrial values have, through amalgamation, become inflated to such an extent that the savings of the people — which we term capital—instead of being used only for the actual development of industry is in reality expended in the promotion of amalgamations, in excessive overhead expenses and on the stock market. To illustrate, an individual small manufacturer, whose property is worth \$50,000 sells out to a syndicate of financiers for \$100,000. These gentlemen in turn sell the plant and **goodwill** to an amalgamation of firms in the same business—a trust—which they had formed for the purpose, for \$200,000. This is termed good business. So it is for the financiers, who with their glowing prospectus get hold of \$200,000 of the public's money for a business worth \$50,000, or with goodwill \$75,000. Now, if these financiers had been eliminated, at least \$125,000 of invested capital

would have been used for the real development of the country and some community would have benefited.

It has been asserted, time and time again, as a reason — or rather an excuse — for the too many amalgamations in Canada that they lessen the cost of production, and this is true in the very few cases where water has been kept out. Unfortunately, as illustrated in the preceding paragraph, dividends have to be found for the watered stock after heavy expenses for high priced executives have been taken out, consequently these trusts have not been in a position for some time to compete with smaller firms and with imported articles of the same manufacture. The result is many plants are closed down.

Is it not time that the laws allowing such conditions to prevail be changed? We maintain that every employer, be he an individual, a company, or a trust, has a direct responsibility to the community in which the plant is located. It is the duty of the employer to see to it that there be continuous work for his or its employees. We would go further and say that before a plant is allowed to be closed down, that the local authorities be empowered to investigate the reason, and to publish the result to the world. We venture to think that the fear of such publicity would deter many employers from closing down from mere greed or caprice.

The community and the industrial life of Canada are so dependent one on the other that what affects the one affects the other, consequently deterrent influences, such as stock gambling, and over capitalization must be eliminated, if the country is to prosper. Those who control the finances—the savings of the people—must be made to realize that their part in the economic scheme of Canada is to expedite and develop industry and commerce, not exploit it for their own ends, and the laws should be made sufficiently stringent to suppress the use of capital other than what it should be—the development of Canadian industries.

## Municipal Statistics of Quebec

Mr. G. E. Marquis, the very able Director of the Bureau of Statistics of the Province of Quebec, is building up his department to a high standard of efficiency as is indicated by the number of really useful books of information and statistics dealing with every phase of provincial development and progress that are published each year.

The Bureau has just published the "Municipal Statistics" for the year 1920, an excellent compilation of 380 pages dealing with things municipal. Each one of the 1,260 rural and urban municipalities of the province is dealt with separately—a complete analysis and classification being given of its finances, assessment, public works, utilities, buildings and population. What is more the work is so compiled that it is easily understood by the average citizen, with the consequence that it is not likely to be kept on the shelves by those fortunate enough to have a copy, as most government publications are.

According to the report the aggregate municipal debt of the province is \$220,207,434, which is offset by assets amounting to \$204,029,044, which leaves

a balance of \$16,198,390, or not quite \$6.50 for each one of the population of 2,503,548 to bear—not an excessive burden. If there is anything weak in the municipal finances of the province it is in the sinking funds which only amount to \$8,410,381 or less than five per cent of the total debt. It is true that since the Municipal Department came into force, some five years ago, no municipality can borrow without adequately providing for a sinking fund, and the department sees that such sinking fund is kept up by the simple process of demanding that it be paid each year direct to the Provincial Treasurer, who allows 3½ per cent interest. There are certain exceptions to the rule, such as in the case of municipal councils that can satisfy the Minister for Municipal Affairs that proper provision is being made to keep up the local sinking fund. But it is certainly up to the councils to see to it that better attempts are made to provide for the liquidation of their old bonds on maturity. On the whole though, the finances of municipal Quebec are in a very healthy condition, and their compilation reflects great credit on Mr. Marquis and his colleagues.

## "The Riddle of Tammany"

In a delightfully frank article that recently appeared in "Leslie's Illustrated Weekly" Gustavus Myers presents the "Riddle of Tammany" in a way that does not give much credit for citizenship to the electors of New York City. Mr. Myers asserts that to the average New Yorker Tammany is the lesser of two evils, the other evil being the reformer—"The very name of reformer is distasteful"—who is not only considered a meddler but an exponent of government by aristocracy and a hypocrite. "By comparison Tammany seems a refreshing alternative," states this writer, though he also says in the same paragraph, "that Tammany has been and is a mercenary, grafting organizing is well recognized."

What an awful indictment of 5,000,000 supposedly intelligent people, that they knowingly vote for the nominees of this notoriously grafting organization, because they distrust candidates anxious to give the American commercial metropolis good, honest government.

So that his readers will be under no misapprehension regarding the class of people that recently gave Mayor Hylan—a Tammany man—the enormous plurality of 418,000, Mr. Myers says: "Vast stretches (in New York) are occupied by hard-working people who have neither the means nor the time to indulge in mischief. Home is sweet to them after the fever of the day's work, and they have to go to bed early, to be prepared for the next day's toil. It is largely the votes of just such people that gave the mandate for four years more of Tammany administration. Not only the votes of men, please observe, but those of women also.

"When men alone had the vote it was easy to make the jibe that they were callous to moral welfare. But now that women have the suffrage we find that they prefer Tammany as much as the majority of men do." And then he adds, "Can any one venture to say it is because they (the ladies) deserve unmoral conditions?"

We would not like to suggest for a moment that the women electors of New York were desirous of unmoral conditions, but evident Mr. Myers suspects such may be the thought in the minds of his readers.

This peculiar mental condition of New York, regarding civic affairs, is ascribed by the writer to "laissez-faire." "Mind your own business and I'll mind mine," evidently being a special attribute of the average New Yorker. Frankly, we cannot conceive that in these days of democracy and educated citizenship that any large body of electors had so little confidence in their own intelligence to select their representatives in the city council that they must needs allow a recognized grafting organization to select them for them, giving as an excuse, or rather allowing such an excuse to be given for them, that they have no use for reformers. Such an attitude is not worthy of the great American people, and would be impossible in Canada. We have certainly no "Tammany" riddle to solve.

The strange thing to our mind is that the men and women electors of New York could so lose their sense of values as to allow themselves to vote for something so opposed to the principles of good civic government, to vote for something so fundamentally wrong that if it were not tragic it would be farcical.

## Roads of Remembrance

Sir Arthur Currie, Canada's great commander in the World War, recently inaugurated a memorial that in itself is a worthy example to follow by the communities desirous of commemorating the deeds of Canada's glorious dead in a way that will keep their memories green for generations to come. The memorial took the form of a number of trees contributed by friends and relatives of soldiers who had died in the war. These trees—starting with 500—are planted on the main thoroughfare that runs through the Island of Montreal, the City Council contributing part of the cost of planting. Each tree has attached to it a small memorial tablet. As a living yet permanent record of the sacrifices made by Canada's sons in the war the "Road of Remembrance" is worthy of the good ladies who conceived the idea, and put it into practice. Future generations of Canadians will be reminded of the part that Canada played in the world's fight for democracy against bureaucracy, not in ornate stone but in nature's noblest gift to her people—the gift of trees such as no other country has.

Some years back this journal urged the building of a natural highway from Halifax, N.S., to Esquimalt, B.C., as a memorial to Canada's fallen soldiers. The plea was taken up so enthusiastically throughout the country by the press and "good roads" and automobile associations, that though the actual scheme itself was found to be impracticable at the time, the Dominion Government was induced to put into practice a general scheme of "good roads" construction in every province that bids fair to bring about in a few years the consummation of our idea—a continuous highway across Canada. Would it not be a good thing for the whole length of these roads and highways—as they are built—to be lined with avenues of trees planted by the local communities as memorials to the "local dead" soldiers on the same principle as carried out in Montreal; or in Point Grey, B.C., where the local citizens planted over two miles of trees on a new road with their own hands, each citizen procuring his own tree or trees.

If the citizens of each community in Canada would make up their minds to plant "Roads of Remembrance" the Dominion would soon have not only the finest roads and highways but the most beautiful, and our "glorious dead" would not be forgotten.

## Local Taxes in the Old Country

For thirty-seven years Mr. W. Allison Davies, who is Treasurer of Preston, Lancs., England, has completed and published annually a little volume of comparative statistics of the rates (local taxes) levied in municipal England. In a preface to this year's volume Mr. Davies says, "This statement is framed with the object of showing the actual rates levied in various towns, and the extent to which such rates have been increased or reduced by municipal undertakings."

To those who would know something of the practical side of municipal administration in the Old Country Mr. Davies' work will make special appeal, by reason of his wonderful story in figures of the actual growth of municipal undertakings and their effect on local taxation, and on the social welfare of the people.

As most of our readers know local taxation in Great Britain is based on rental values, that is on every pound actually paid in rent, the local authorities levy a certain sum, the average being around sixteen shillings, so that if a house is rented at £50 per year the tenant pays another £40 in local taxes. In comparison with Canada local taxes in the Old Country are high—almost double—meaning that if the citizens of Great Britain get a splendid municipal service they pay well for it.

Undoubtedly the municipal system of taxation in England has a beneficial effect in keeping up a general interest in civic administration, because every householder not only pays his taxes direct to the local treasury but he (or she) knows exactly what proportion of his tax goes to this or that department or service of the administration,—for police, street cleaning, public health, relief of poor, gas, water, electricity, education, etc. Even the relief, or otherwise, from municipal undertakings, are shown in the local tax bill. Naturally every householder follows the local expenditure very closely.

Last year the average local tax in England was around fourteen shillings in the pound, or ten per cent. less than what it is to-day. Previous to the war the average tax rate averaged ten shillings in the pound, while in Canada, according to a comparative computation we made at that time, it averaged five shillings in the pound, a vast difference which shows how cheaply municipal Canada is administered.

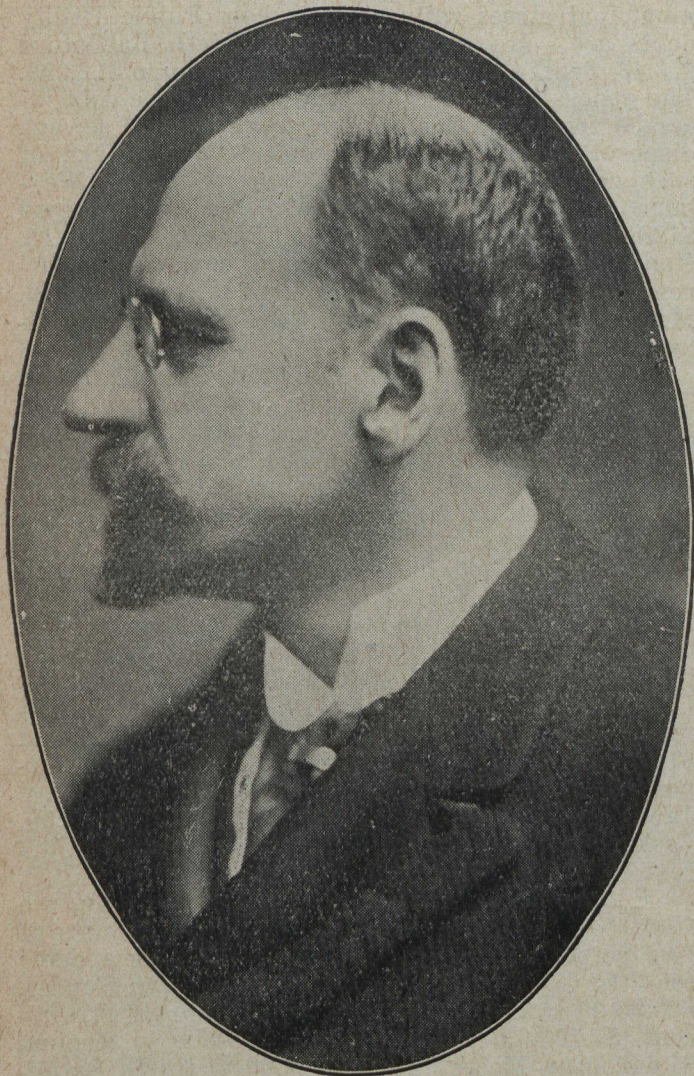
## British Government offer to Canadian Municipalities

In a recent despatch, John MacCormac, the London correspondent of the Montreal Gazette, draws attention to a White Paper recently published by the British Government showing that the Imperial Treasury is prepared to give guarantees up to £14,000,000 (\$70,000,000) to undertakings that will employ British workmen. The despatch goes on to say that under this head "Canadian municipalities or industrial corporations may obtain advances for undertakings to the extent of the value of British machinery or other materials purchased in this country for such undertakings. Thus a Canadian city or town contemplating hydro-electric development may finance the purchase of the necessary plant in Britain through the medium of the British Government credit, or a responsible company may do the same in installing or enlarging its plant facilities."

So far as we know no Canadian municipality has as yet taken advantage of this means to obtain British machinery on comparatively long credit terms. Of course, much of the machinery and materials now used in municipal undertakings are manufactured in Canada, and where possible this should be the rule. At the same time a tremendous amount of machinery is imported, particularly machinery of a specialized nature that it would not pay to manufacture in Canada. British firms are after that trade, and the British government to help them is prepared to give the necessary credit in the form of cheap loans. . . . The White Paper is worth the study of municipal councils.

## Mayor Beaubien of Outremont

(President Union of Quebec Municipalities.)



When the Quebec Municipal Union was established in 1919 it was determined that its first President be a strong man—not through the size of the municipality represented but in his own personality—and the choice of the first convention of the Union fell upon Mayor Joseph Beaubien of Outremont, P.Q. . . . That the choice was a popular as well as a wise one is proved by Mr. Beaubien's re-election to a third term of the presidency at the last convention of the Union.

The strength of Mayor Beaubien lies in his earnestness. Whatever he takes up must be carried to a logical sequence, and fortunately for his native city and the municipal life of the province he took up municipal government years ago. . . . At first, because of his large real estate interests in Outremont, a certain amount of self-interest might have influenced his taking up civic affairs as an alderman. . . . Be that as it may it was soon realized by the new alderman that there were many phases in civic administration that required much study and investigation before any intelligent consideration could be

given to the problems affecting the community. . . . And certainly the then alderman did study to some purpose, for no man to-day has a better grasp of municipal politics—its government and administration—than has Joseph Beaubien, and no man has used his vast civic knowledge so unselfishly in the interest of his city as has this same man. . . . First as an alderman, then as mayor, and again as President of the Provincial Union he has given real service—nothing in civics being too big or too small for him to handle. . . . He is one of the few men who have introduced sound business into public affairs.

The district of Montreal is now under the financial supervision of the Metropolitan Commission—a body made up of representatives of sixteen municipalities surrounding and including the City of Montreal. . . . Before the commission came into being, much time was given by those responsible for its establishment in preparing a workable charter, and none was more active in the work than Mayor Beaubien, who is himself a member of the Commission.

As a business man, Mayor Beaubien has many interests in the city and district of Montreal, one of his activities being the presidency of the Frontenac Breweries Ltd., the largest single brewery in Canada, but as already indicated his mental makeup is such that business activities alone would never satisfy it, so that his interest in civic affairs is as much a pleasure as a duty. . . . His sense of public responsibility is hereditary for since his ancestor Troder de Beaubien came over from France in 1650, many members of the family have given their lives to public affairs. His father, the Hon. L. Beaubien, was a member of the Provincial government, and his brother is now a member of the senate. . . .

The City of Outremont of which Mr. Beaubien is mayor, is in every sense of the word a model city. . . . Located just outside of Montreal the citizens wisely decided to make it as much as possible a residential suburb and they have well succeeded. . . . To a large extent this is due to Mayor Beaubien whose family property still covers a large portion of the municipality, though much of it has been sold for building houses.

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## Ex-Soldiers on the Land

According to reports the Soldiers' Settlement Board has placed 27,000 ex-soldiers on the land and that 44,000 have qualified for settlement. This makes good reading particularly when it is considered that less than ten per cent. have failed to make good. Those soldier settlers, who naturally make the best of citizens, because of their past sacrifices, cannot help but have a good influence on the community life of the districts in which they are located. A country without a national spirit cannot make much progress, and we do not know of any class that can establish such a spirit so well as the men who represented Canada on the battlefields of France. Their war experiences, some of them bitter, while they broadened their outlook intensified their national spirit, and now that they are carrying out their peace pursuits, they will not forget.

## Taxation in Saskatchewan

(By Geo. D. Mackie, City Commissioner,  
Moose Jaw.)

Some time ago the Citizens Research Institute published a leaflet giving figures as to the debt of and taxation in a number of cities in the Dominion, and it seems an opportune time to consider these figures in relation to the debt and taxation of the larger places of population in the Province of Saskatchewan. The cost of food, material and labor is now on the downgrade and in every centre of population ratepayers are looking for relief from the onerous burden of taxation which now rests on their shoulders. The peak of high prices was reached in 1920 and these were reflected in the costs of municipal administration in the budgets for 1921, so that if the year 1921 is taken as the year of maximum expenditure, citizens, in each city, by comparing costs in the various cities, may secure an idea as to how they individually stand and endeavour, by mutual co-operation, to secure a diminution of taxation in this and following years. The figures quoted in the tables are compiled from information supplied by the officials in the various places named, and from the report of the Department of Municipal Affairs. The costs of Municipal Government, per capita have, heretofore, quoted at too low a figure, especially in the West, owing to the fact that the population has generally been estimated too high, but now that the 1921 census figures are available absolutely correct figures may now be obtained. In order that the figures in the tables may be compared with cities in other provinces it is of interest to note that for the year 1920 the total taxes levied per capita in Victoria and Vancouver, B.C., was \$46.96 and \$49.96; in Edmonton and Calgary, Alta., \$77.45 and \$63.82; in London, Ont., \$32.25 and in Winnipeg, Man., for 1921, \$53.62.

From Table I which sets out the amount of *Taxable Assessment per head of population*, it will be seen that the highest assessment is in Weyburn with \$1,626, and the lowest in Prince Albert with \$936.00 by way of comparison. London, Ont., assessment is \$1,041 and Brockville, Ont., \$662. Weyburn has the highest assessment on land per capita, while Swift Current has the highest assessment on improvements. As showing the difference between the relative dependence on land and improvements as a tax base in this province and the East, it is of interest to note that while Windsor, Ont., has an assessment per capita of \$580.00 and \$562.00 on land and improvements respectively, Regina assesses land at \$877.00 and improvements at \$231.00 per capita.

*The burden of Debt* in the centres of population in the Province of Saskatchewan is too high when compared with similar places in the East, but is somewhat lower than the cities to the West, as will be found on comparing the figures in Table II with figures already given. The city with the highest Net Debt per capita is Prince Albert with \$499.10, closely followed by Swift Current—\$400.13, while the lowest is Yorkton with \$179.75. The allocation of the debt in these cities is interesting; Regina has a per capita debt of \$129.99 for Public Utilities—waterworks, electric light and street railway, while Saskatoon has \$123.46; the other cities have no

municipal street railway and their Public Utility debts are,—Moose Jaw \$115.10, North Battleford \$73.43, Swift Current \$234.89 and Weyburn \$122.99. The general debt of these cities, that is the debt incurred for sidewalks, paving, sewerage and sewage disposal, street lighting, hospitals and works of such character are:—Swift Current \$94.87, Weyburn \$105.23, Regina \$122.19, North Battleford \$128.01, Moose Jaw \$136.93 and Saskatoon \$151.15. Next in order of debts outstanding come Swift Current \$70.37, North Battleford \$65.66, Regina \$38.72, Moose Jaw \$36.40, Weyburn \$35.39 and Prince Albert \$25.02.

*The Total Taxes Levied* in 1921 are set forth in Table III and shows that per head of population Swift Current levied the largest amount of taxes—\$80.07 and Prince Albert the least—\$40.20 per head. The distribution of the levy is interesting—for general Municipal purposes Swift Current levied \$59.25 per head, Weyburn \$45.57, Regina \$39.04, Moose Jaw \$37.08, Saskatoon \$31.68, North Battleford \$30.88, Yorkton \$25.63 and Prince Albert \$24.49. For Public School purposes it was necessary to raise by taxes the sum of \$26.13 per head of population in Weyburn, \$19.13 in Saskatoon, \$18.22 in Swift Current, \$14.93 in Regina, \$14.72 in North Battleford, \$12.88 in Moose Jaw, \$12.81 in Yorkton and \$11.78 in Prince Albert, while for High School purposes it cost each citizen in Weyburn \$7.24, Moose Jaw \$5.28, North Battleford \$5.12, Yorkton \$4.90, Saskatoon \$4.00, Prince Albert \$3.93, Swift Current \$2.60 and Regina \$2.59.

Putting this information in another way, we find that assuming the average family consists of five persons, each family carried in 1921 a debt; for City Government purposes of, in round figures, \$2,495.00 in Prince Albert, \$2,000.00 in Swift Current, \$1,703.00 in Saskatoon, \$1,449.00 in Regina, \$1,442.00 in Moose Jaw, \$1,340.00 in North Battleford, \$1,318.00 in Weyburn, and \$899.00 in Yorkton. The average contribution in taxes to the city's coffers from each family was—Swift Current \$400.00, Weyburn \$395.00, Regina \$289.00, Moose Jaw \$282.00, Saskatoon \$276.00, North Battleford \$256.00, Yorkton \$217.00, Prince Albert \$201.00.

### TREES ABOUT PRAIRIE SCHOOLS

A short time ago very few school districts in the Prairie Provinces planted trees about the school-house, but in the last three years the number has been steadily increasing. This year in Saskatchewan alone 150 school districts will plant trees. The seedling seeds are obtained from the Dominion Forest Nursery Station at Indian Head, Sask.

### SIMCOE COUNTY MUNICIPAL FOREST

Work was begun this spring in planting up the area in Vespra township, Simcoe county, Ontario, which the county council has acquired for a municipal forest. It will take several years to plant up the whole area of eight hundred acres, but the work will proceed year by year till it is done. It is possible that a nursery to grow part of the planting stock required will be started on the site.

**HEATON'S ANNUAL**

The eighteenth edition of Heaton's Annual, just received from Heaton's Agency, Toronto, maintains its reputation as an indispensable Canadian reference book for busy men. The Customs Tariff and Regulations, Postal and Cable information and Shippers' Guide, everybody knows. The directories of Government officials, Foreign Consuls, Insurance Companies, Banks, Solicitors, Warehouses, Customs Brokers, Registry Offices, Boards of Trade, etc., and the ready reference of Natural Resources are familiar features.

We notice particularly this year the Canadian Education Register, illuminated by attractive illustrated advertisements of Universities and Schools. There has been nothing like this in Canada before, and it was badly needed.

The numerous illustrated advertisements of progressive towns make the Official Boards of Trade Register very attractive. The latest census figures are given throughout, and the up-to-date descriptions of Canadian towns will be very interesting to firms who deal in municipal debentures or who wish to extend their business. The addition of maps, details of seaport harbours, information on manufactures, commerce, transportation, population and immigration, make this section very valuable.

**TREE PLANTING IN THE WEST**

The civic authorities of Calgary are aiming to have 10,000 trees planted in the parks and on the streets of that city in 1922. Other cities and towns on the prairies have also planned tree-planting campaigns. This planting of trees in urban communities, along with the millions of trees now being planted annually on prairie farms, will in a few years make a great change in the aspect of the Prairie Provinces.

**AGAINST ADVERTISING SIGNS**

Vigorous protest against further marring the beauty of highways and interfering with the safety of motor travel by obstructing the view of the tracks in the vicinity of grade crossings with large advertising signs was voiced in a resolution adopted by the annual convention of The Asphalt Association, recently held in New York.

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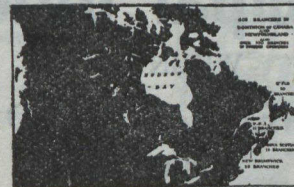
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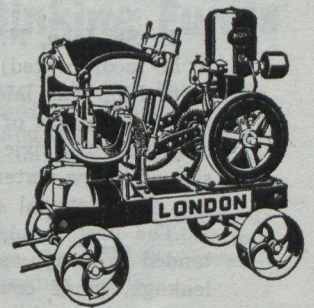
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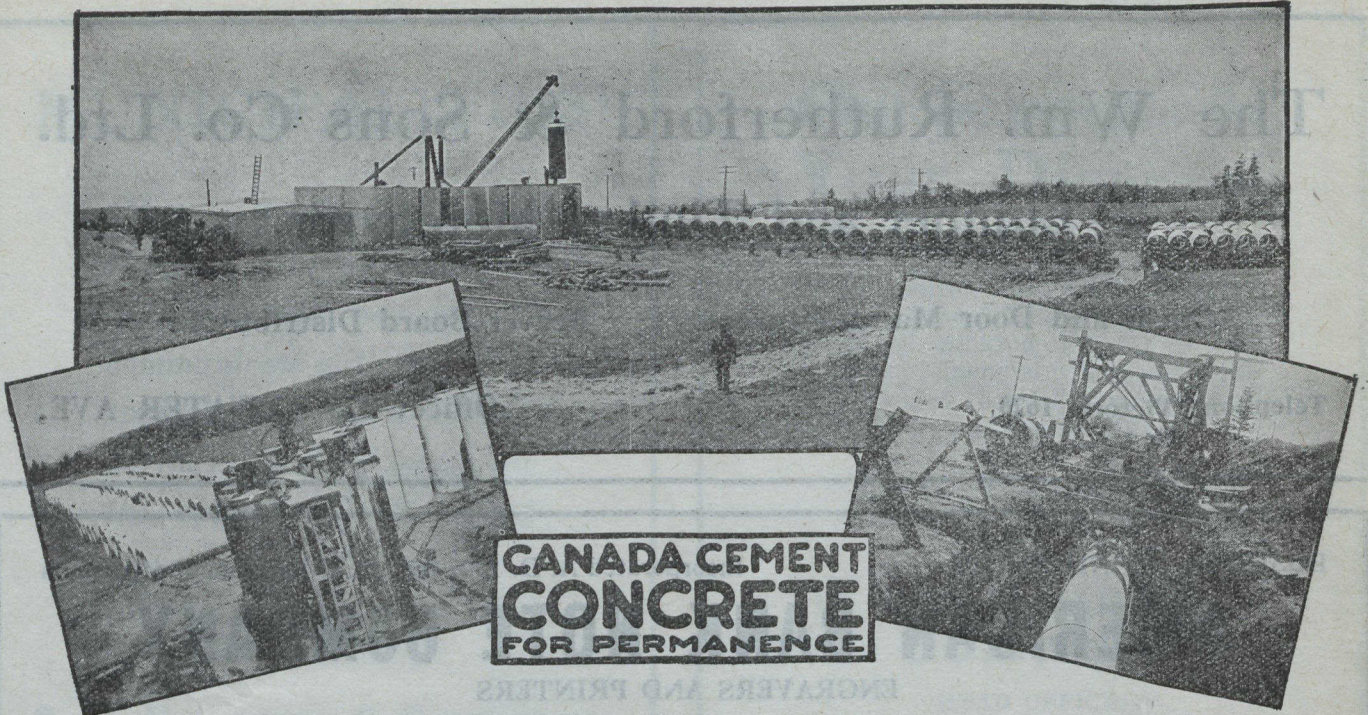
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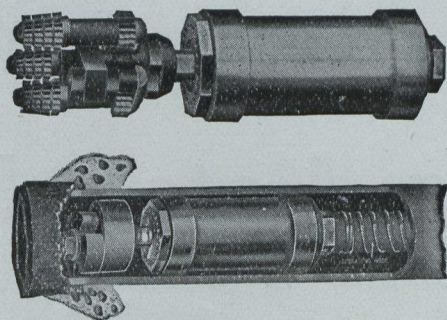
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