

circumstances) but who may be rendered more able to obtain and hold local employment by a course of training. The hours are 40 a week, with no attendance on Saturdays.

A special feature of these Centres is the medical, dental and optical treatment that is provided out of the funds of the Commissioners for the Special Areas to treat minor disabilities. The course is progressive in character, and divided into groups of trades to which men are allotted according to their several capabilities. A system of tests and reports provides a check on the progress of men at the Centre and ensures that they gain full benefit from the course.

Men attend the Centres on five days a week, and live at home; where this is more than two miles from the Centre their daily travelling expenses are paid. They receive their unemployment benefit

or allowances, supplemented by a training allowance of 21 shillings a week, and a free midday meal at the Centre.

Conclusion.

The training schemes are organised by a special department of the Ministry and have a technical staff of their own. As will have been seen from the foregoing description, they work in close co-operation with the Employment Exchange service and the Industrial Transference machinery of the Ministry. Recruitment, on the one hand, is mainly from areas of heavy unemployment, and placing, on the other, mainly in prosperous districts. In addition, the schemes themselves are co-ordinated, and the system of preparatory training helps to provide that no suitable man will miss the chance of a course from which he may be able to profit.

Systems of Tax Collections in Rural Municipalities in Nova Scotia

By W. C. DUNLOP

THE problem of the collection of taxes is a vital one to Cities, Towns and Municipalities throughout the Province, and with a total amount of over one and a half million dollars collected by Municipalities in 1937, it can readily be seen that it is a matter which is entitled to careful consideration with a view to betterment if possible. There have been in the past considerable differences in the manner of collection between towns and municipalities; in towns the collection of taxes has been for years under the direction and control of the Clerk, while in municipalities, until recent years, there has been a collector for each polling

district; in 1929 the Assessment Act was amended so that one or more collectors could be appointed for the whole municipality or for more than one polling district.

I deal first with collectors for each polling district, which system still prevails in about half the municipalities in the Province. With few exceptions, this method can be said to be unsatisfactory and to have outlived the conditions under which it worked fairly satisfactorily. The reasons for this are not hard to find. In the first place, the amount to be collected has increased, taxes are more difficult to collect and the job requires a man with considerable business ability, possessed also with tact and good judgment. Appointments are only from year to year and changes are frequent. The

EDITOR'S NOTE: W. C. Dunlop, K.C., is Solicitor for Hants County and is practising Law in Halifax and Windsor. His article is a summary of an address which he gave at the Course for Municipal Officers held in New Glasgow, August 26 under the auspices of the Institute of Public Affairs.

collector is a neighbour and the commission is small, consequently he finds it difficult and embarrassing to force payment from his friends and in a good many cases only collects the easy taxes and returns the roll incomplete. The collector is not under any direct control of the Clerk or other official and if he falls down on the job nothing can be done until the annual meeting of the Council, when a change can be made, but in the meantime a year has been lost. Added to these defects is the problem of bonding, the bonds in general being provided by two friends, with added difficulties should it be necessary to collect.

During the last few years the Municipalities of Halifax, Colchester, Antigonish, West Hants, Kings, Guysborough, Yarmouth, Barrington and Clare have appointed one collector for the whole municipality, while Cape Breton and Richmond have two each, and the reports from these municipalities show that this system is more satisfactory, showing increased collections with a saving of expense. For instance, the report of the auditors of the municipality of West Hants for 1937, where the Clerk has been the collector since 1933, shows increased collections of \$11,430.37 over the year 1932, the last year of district collectors, with a saving of \$2,161.38 in commissions. To the same effect is the report of the Clerk and Treasurer of Kings County, where in 1933 the collection of taxes was placed under his control; while Colchester, another large municipality that adopted a single collector in 1937, reports that taxes were paid in much earlier than in previous years.

Halifax Municipality with a total levy of approximately one hundred and

eighty thousand Dollars in 1937 appointed one collector in March 1937, with much more satisfactory results and increased collections than in previous years. In 1938 the Clerk was appointed Collector, with an assistant who travels throughout the Country. This municipality, along with Antigonish, Lunenburg and Pictou, collects interests on overdue taxes as provided by the Act, and in 1937 the amount collected was substantial, being \$1919.56.

The largest taxing municipality in the Province, Cape Breton County, at a special meeting of the Council on March 29th, 1938, appointed two collectors for 1938, instead of twenty-four as in 1937. A perusal of its proceedings and the By-laws adopted shows that the subject had been given serious thought before the change was made.

The conclusion arrived at after studying the reports of the different municipalities that have adopted the principle of one or two collectors is that it gives much better results at a considerable saving in cost. So far, no municipality that has adopted it has shown any intention of returning to the district collector system. With it the Clerk is able to keep in close contact with collections from day to day and to give the standing of a ratepayer immediately. My opinion is that the whole collection of taxes should be placed under the control of the Clerk, the same as has existed for years in connection with Towns, and he should maintain a permanent office with regular hours, where regular books can be kept, moneys paid and deposited daily and interest charged on overdue accounts. With efficient help the cost of collection can be greatly reduced.