

payment not exceeding another \$10, be subject to a 10 cents deduction, etc., until the maximum be reached. Here again, a joint commission could arrange details.

The question as to whether the repayment that the Provincial Government would make to the city would be sufficient for the city's needs, could not be answered here. It would depend upon how much the Government would let go, how much of an increase in collections the new method would secure, and the extent of the city's requirements.

Should it unfortunately transpire that such repayment be insufficient, then recourse would have to be made to a Civic Service tax or Civic levy. This could be struck at as low a rate as possible, could be added to the income tax, and be collected with it.

If a greater sum be deducted from a citizen in the twelve months of any year, than he should have paid in that year, refund should be obtainable.

No enquiry regarding taxation would be complete without a reference to the injury caused to the community by the imposition of additional taxes, to pay for the cost of unorganized, useless, extravagant expenditure.

In conclusion, this opportunity should be taken to represent to the Provincial Government our dislike to the present unfair Personal Property Tax.

Mr. Brittain:

Dear Sir,—Enlarging on what I said at the Convention on Thursday, I might say that the sorest-pressed people in Vancouver are those who have the misfortune to own property; men, yes and women too, struggling to pay taxes, and trying to keep the home together, when face to face with difficulties that threaten them with ruin and disaster. About November, 1917, a deputation waited on the Finance Committee, pleading for an equalization of assessment. Another member of the delegation said that he had a well improved property on Union Street rented at eight dollars per month, and that it took seventeen months' rent to pay the taxes for a year. The same gentleman said he had another property in a different district, where one month's rent paid the taxes for a given year; and I have been told of a property where one month's rent pays the taxes for two years. The Board of Trade in the latter part of 1917 proposed to have a special or special assessors appointed to give all ratepayers a fair assessment, and that ten gentlemen (without remuneration) from as many districts, give evidence with a view of giving to every part of the city a fair assessment. Somehow this proposition was abandoned, and Alderman Kirk at the last Council meeting in January, 1918, proposed to have two special assessors, but 'red tape' turned the proposition down. At the same meeting, Alderman Hoskin told of a property that he owned on Main Street taxed to the tune of \$600.00 a year. The rent from the building on the property was \$30.00 per month. . . .

One would think that there would be some system of grouping