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PHASES OF TAXATION—PROFESSOR HAIG'S REPORT

(Continued from page 15)

The Tax System should be thoroughly re-organized both in relation to Kinds of Taxes imposed and in relation to Administration.

Both equity and financial considerations demand thoroughgoing tax reform in the Province. The taxes now in existence constitute a complicated medley which can scarcely be dignified by the term "system." Certain taxes should be entirely eliminated and the others should be recast and merged into a coherent revenue system.

The administrative machinery, which has stood unaltered for fifteen years, should be modernized and made efficient. The Rates on Wild Lands must be modified if this Tax is to be preserved as a Source of Revenue.

The tax on wild lands, the most important fiscally of the taxes on real estate, appears to be on the verge of collapse, the statistics of arrears revealing a most serious situation. If the Province desires to use this tax as a source of revenue and does not desire to confiscate the lands, the rates must apparently be lowered considerably.

A Thorough Investigation should be made with a View to re-adjusting the Tax Burden on Agriculture and on Mining, Timber and Canning Industries.

Data should be secured which would make it possible to draw sound conclusions regarding the relative burdens now being imposed upon the various industries. The variety and nature of the various charges preclude comparisons, and without an investigation no scientific re-organization is possible. There is ample evidence that such a re-organization is needed.

The Poll-tax, Amusement-tax and the Personal-property Tax should be slated for Repeal at the Earliest Practicable Moment.

These are the least justifiable of the taxes now in force and their elimination would not involve great financial loss.

So soon as it becomes apparent that the yield from these sources can be dispensed with, these taxes should be repealed.

The Income-tax should be reformed by re-defining the Definition of Income and re-arranging the Scale of Rates.

The present income-tax law should be radically amended by redefining income in accordance with the detailed suggestions detailed in the body of the report, and by modifying the rates so as to make them more uniform and, if financially possible, more moderate.

The Various Charges on Motor-vehicles should be consolidated.

At present the variety and number of separate taxes levied on motor-vehicles involve needless expense to the administrator and needless inconvenience to the owner.

Banks, Railways and Service Corporations should be taxed in a Matter which Measures more accurately Relative Tax-paying Ability.

The present levies on these types of property are so indiscriminating as to involve substantial injustices as between different units.

A Permanent Tax Board with Wide Powers should be placed at the Head of the Tax System.

The proper administration of the revenue system demands a more elaborate organization than has been used heretofore. It is recommended that a permanent Board of power, dignity, and responsibility be created to assume direction of the tax machinery. This Board as its first duty should re-organize the assessment districts and build up an efficient force of Assessors.

A Strict Policy with respect to Collections should be adopted.

The present lenient arrears policy has demoralized collections. Until a firm and businesslike stand is taken on this question, a satisfactory solution of the financial problem of the Province cannot be hoped for.