

## Union of Nova Scotia Municipalities

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*Secretary:* Arthur Roberts, Esq., Town Solicitor, Bridgewater.

### Fourth Annual Convention

#### OFFICIAL REPORT.

(Concluded)

The President called for the next paper on

### Municipal Assessment

Mayor Stewart, Bridgewater, N.S.

I have been slated, rather against my will, to say something at this meeting on the subject of assessment. I recognize now more fully than I did, more fully perhaps than those who asked me, the immensity of the subject. Of course, it is only the question of taxation — the question of raising funds for the government of the country; but the great subject which is exciting and interesting the old country to-day, the fiscal propositions which are advocated by Mr. Lloyd-George, are questions of assessment. The alternative scheme, which the followers of the Hon. Mr. Chamberlain are putting forward under the name of "Tariff Reform", is a question of assessment. All the different devices which our governments at Ottawa and Halifax follow for the purpose of raising money to carry on the government of the country are questions of assessment. For the most part these taxes are indirect and as such deceive not the elect, but the electors. It is, however, when we come down to municipal government that we come face to face with direct taxation and here the question of assessment is a live issue; and it is as members of municipal councils that we are here to-day to discuss the question.

I am not prepared to propound or elaborate any new scheme. As a matter of fact, I do not propose to make even any suggestions, but will leave them to come out in the discussion which will follow this paper. Volumes might be written on the subject, but I am not writing a book to read to you here to-day. I will, however, refer to what we have already on our statute books and call attention to some of the faults which appear to me in the practical working out of our present laws.

To begin with, our chapter on assessment provides that direct taxes and rates may be levied on *real property, personal property, income* and also *age*, providing it is an accompaniment of masculinity. Ladies of all age are exempt from head tax. Various reasons, some of them facetious, perhaps, may be given for this exemption on the part of the fair sex; and I am not one who is so wanting in chivalry as to deny this concession to them. In arguments with them, however, on the question of suffrage, it might be well to keep it in mind. In country municipalities I interpret the statute to provide a possible imposition of anywhere from thirty to sixty cents on all males over the age of twenty-one years for "municipal" and "poor" purposes; and in towns a minimum poll tax of two dollars on all between eighteen and sixty years of age (except firemen) with a provision that this may be increased to five dollars at the will of

the Council, *provided it is not imposed on those otherwise assessed.*

Now let us examine this for a moment. I do not object to the difference in the age limit in beginning this tax on town and country boys, for it is a fact that the opportunities for earning an independent dollar comes more readily to the boys who live in towns. But why the distinction on the other end? Do we who eke out our living in cities and towns dry up and become more decrepit at the age of sixty than the man who toils on the farm? Are the old men of the towns less able to pay a dollar or two for the maintenance of our institutions than those of the country? There may be reasons but I have not thought them out. Again, let your town council raise the poll tax to four or five dollars and you will soon find out how easily the law will be evaded. All that is necessary is for the poll tax payers to have themselves assessed for a small amount, sufficient only to obligate them for a nominal tax, and they have broken a law through your by-law.

Next, let us look for a moment at another division of the subject — that of *Income*. Income, the statute says, "means the annual profit, gain, wages, salary or emolument arising from any place, office, profession, trade, calling, employment, labor or occupation, and directly or indirectly received by any person, and includes the interest arising, and directly or indirectly received from money, securities, notes, mortgages, debentures, accounts, public stocks, or from other property." What assessor can take that section, and after reading it over long enough that he thinks he has caught the full sense of it, can set down the income properly assessable under it, or the monied men of any of our towns or municipalities? It is often said of small towns that everybody knows everybody else's business; but there is at least one exception, and that is the hiding place of the money of the man who wants to get ahead of the assessor.

How many women, with incomes sufficient to place them in the list of assessable persons under this section, are actually assessed in the province? Why should a country doctor, who is obliged to keep teams and a stock of surgical and medical supplies, all of which are taxed under other sections, be entitled to no more exemption on income than his more fortunate confrere in the larger towns and cities whose sole stock in trade, outside his brains, may be only a lead pencil with which to write prescriptions? Why is a lumber merchant, with a nominal assessment often on his timbered property, entitled to more consideration on income assessment than a town clerk or a minister? The whole income assessment, as it appears on the books of all the municipalities I have seen, is a jumble of guesses. No assessors, with whom I have spoken on the subject, pretend that it is fair. All they contend is that they have done the best they could with an impossible situation.

The *personal property* assessment, as it is usually made, is also more or less of a farce. A piano which costs five hundred dollars shrivels up into a jew's harp on the approach of an assessor. A horse which could be bought only with hundreds of dollars goes on the list for tens and laughs with his owner when Mr. Assessor has said "Good-bye". The more valuable the property the greater is its depreciation, and by the same proportion the poor man gets it in the neck as compared with the man of means.

The great burden of taxation, however, comes from the assessment of *real estate*, and it is in connection with this part of the subject that I will call to your notice the methods which are prescribed for making the assess-