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INTRODUCTORY

In the task of gaining an understanding of the nature of the problem and of arriving at a satisfactory solution, valuable assistance was available from several directions. Two special committees, province-wide in their scope, had been created to consider the question and a local investigation was under way in the city of Saskatoon.

THE CRITICISMS OF THE PROVINCIAL COMMITTEE ON TAXATION.

The first of the two committees, the Provincial Committee on Taxation, appears to have found its origin in Moose Jaw where the city council, in response to a petition from a group of dissatisfied ratepayers, appointed a committee of twenty citizens to consider the entire question of taxation. This committee organised itself early in January, 1917, and, appreciating at once that the problem was one which was common to all of the cities, addressed a letter (dated January 12) to each of the other six cities in the province setting forth the need for alterations in the revenue system and inviting the appointment of representatives to a provincial committee which would present the situation to the authorities. The representations of this committee are said to have been of influence in persuading the government of the province to undertake this investigation of taxation in the urban municipalities.

The membership of this committee, made up as it was partly of ratepayers who felt that they were unjustly discriminated against by the present system and partly of public administrators, acutely conscious of the primary necessity of meeting pressing fiscal obligations, found itself unable to agree on many important points. A resolution passed early in the course of the committee's deliberations, however, recorded a unanimous belief that the existing system was unjust and recommended radical alterations. It reads:

"That whereas at the present time the burden of taxation is borne almost entirely by one class of citizens, namely the owners of real estate, this committee considers it desirable to broaden the basis of taxation and suggests that particular consideration be given to the method now in use for levying income tax, and also to taxing by means of a householder's tax or tax levied on occupants of premises in proportion to their assessed rental value."

General assent was also given to a statement of grievances framed for the purpose of submission to the investigator. This reads as follows:

Provincial Committee on Taxation.

Problems of Taxation in the Cities of Saskatchewan.

There is a budget to be raised each year to cover all expenditures for local purposes which include expenditures for schools and collegiate as well as all civic administration, police force, lighting, sanitary sewers, fire brigade, etc.

It has appeared that the easiest way in the past of levying the amount required has been to do so on real estate, with the result that about 95 per cent. of all taxes raised are obtained in this manner. It is felt that this has been unfair and has caused a great hardship on a certain section of the community, and that there are other methods of obtaining revenue which should be adopted which would make a more equitable distribution of the burden of taxation.