

APPENDIX.

QUEBEC SYSTEM OF CIVIC TAXATION.

Yielding, 1890-91

Real Estate Household Tax, 15 per cent on value of rental.....	\$169,277
Business Tax $12\frac{1}{2}$ per cent on value of rental of business premises.....	47,194
Poll Tax payable by every man over 21 years of age	52,706
Horses and Vehicles.....	5,691
Proceeds of licenses to ferrys, boats, butchers, pedlars, street railways and revenue from all other sources of taxation.....	275,500
	\$550,368

COMPARED TO PROPOSED TAX REFORM FOR HALIFAX, WITH BUSINESS TAX AT $7\frac{1}{2}$ PER CENT OF $7\frac{1}{2}$ PER CENT OF ASSESSED VALUE OF BUSINESS PREMISES.

Real Estate, $1\frac{1}{2}$ per cent, \$15,058,000.....	\$225,870
Household Tax, $\frac{1}{4}$ of 1 per cent, \$7,529,900.....	16,000

N.B.—The present Real Estate Tax, with the proposed Household Tax, will make the rate of these two forms of taxes $17\frac{1}{2}$ per cent on value of rental (assuming rental at 10 per cent of real value). Quebec rate is 15 per cent, and there is a proposal on foot to make it $17\frac{1}{2}$ per cent.