

# SAINT JOHN TAXATION.

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SAINT JOHN, N. B., June, 1878.

## *To the Rate-Payers of the City and County of Saint John.*

A desire to give you full knowledge of an important public matter, and to save you from a heavy and unjust Tax, has led me to prepare the following pages, to which your attention is respectfully solicited:

On the hustings, on the 14th November, 1876, the writer had the honor to address the electors of the City of Saint John, with reference to matters pertinent to the occasion, and amongst other things, specially referred to the "Saint John Penitentiary" question, going very fully into the whole subject, and promised, if elected, to the then vacant seat, in the General Assembly of the Province, to take especial care that this Penitentiary question should receive at the hands of our Local Parliament that consideration which its importance so imperatively demanded.

In accordance with this promise, on Wednesday, the 21st February, 1877, the writer (Mr. Marshall) moved the following, viz:—

"*Resolved*, That a Committee be appointed to investigate the rights and relative claims of the Province of New Brunswick, or of any City and County or County within the said Province, with the Government of the Dominion of Canada, in connection with the Penitentiary located in the Parish of Simonds, in the City and County of Saint John, and known as the Saint John Penitentiary, with power to bring before them persons and papers, and all documents relative to the same."

and took occasion to say that the facts of the Penitentiary matter were so familiar to honorable gentlemen that under ordinary circumstances it might not be deemed necessary to do more than ask for a vote and the appointment of a Committee, but the question was one which in the near future threatened to involve so serious a burden of taxation, not alone on the City and County of St. John, but on the other Counties of the Province, that he felt it his duty to go into it somewhat in detail, so that the position the Province holds may be clearly understood by the country at large.

He then proceeded to give a history of the St. John Penitentiary, showing that the tract of land connected with it was procured by the Justices of St. John in 1838, and a stone building, called the House of Correction—and which now forms part of the Penitentiary—was erected thereon in 1841, together with a Keeper's residence and other necessary Buildings. The Government of that day observing the benefits of the institution to the City and County of St. John, conceived the idea that it would be in the general in-