

Canada, chiefly on account of the system of taxation, which was oppressive to the merchants of this community. At that meeting a committee of fifteen was appointed with power to look into the matter, and, after looking into the various systems in Canada and the United States, to report back a scheme which they thought would be effective in carrying out a reform in Halifax. That committee, although appointed at random, was a representative committee. It has been thrown out in different quarters, that that committee was composed simply of wholesale people who were endeavoring to get clear of their taxes, and to "unload," as was said in the City Council, on other members of the community. It also happened that that committee represented real estate as well as personal property. That committee represented some \$700,000 of personal property and just about the same amount of real estate. It was simply a representative committee, embracing members of the leading firms and representing a very large number of business houses in the city, both wholesale and retail. It was not a movement of the wholesale people any more than a movement of the real estate owners or retail merchants. We reported back in pamphlet form, going over the ground carefully, stating reasons and giving figures and facts as to the manner in which the reform could be carried out. We showed that at the present time the city required for civic purposes \$341,000, and real estate paid in the vicinity of \$225,000, leaving about \$115,000 to be made up out of other sources. The committee endeavored to bring back a scheme that would in no way interfere with the present adjustment of real estate. The real estate assessment had been discussed and revised in the year 1883, after a great deal of consideration had been given to it by Mr. Mackintosh; and Mr. Mackintosh in submitting his scheme, which he carried in the City Council and the House of Assembly, stated that one chief object was to take personal property at a market value and to make the taxes a lien on the property; that was carried out, and Mr. Mackintosh then stated at that time, in reference