

November, 1920.

Mr. Chairman, Mr. Brittain, and Gentlemen:

I am here representing the Federation of Women's Organizations, the Local Council of Women, to report on this Conference. I think that anyone who has listened to the discussions here must realize that some change is necessary in our present system of financing the city.

There are two or three suggestions which I may be allowed to bring before this Conference, some of which I may have already touched upon during these discussions.

1st. That all land within the municipalities, including Government land and buildings be taxed; the Dominion Government has land, and also large public buildings here, which pay no taxes to the city.

2nd. That borrowing and bond issues be discontinued, and a National Savings Bank established by the Government where loans can be obtained at reasonable interest. It is excessive borrowing that has placed the city in its present position; so much revenue has to be paid in interests that there is not a sufficient margin left to carry on the work of the municipality. A man will not invest his capital in industrial enterprises if he can purchase Government bonds; this hinders the development of the country, as if he is a large capitalist he can receive an income without energy and without risk.

3rd. That no person who comes under the Income Tax, including Civil and military servants, be exempt from payment thereof.

4th. That there be a Consolidated Income Tax collected and managed by one agency. As all citizens should contribute to the expenses of the government of the country, I consider the income tax the most just means of raising this revenue, as the man with the small income pays his share while the larger income pays according to income, and this does not bear heavily on any tax-payer. A percentage should be paid to the Federal, the Provincial Governments and the municipalities. The income tax in Limited Liability Companies be deducted from dividends before being paid over to the shareholders.

5th. That in the event of the amusement tax, the automobile tax, and the personal property tax being retained, the city get the revenue derived therefrom.

If you put a tax on personal property the merchants simply put the tax on the price of the goods, and the consumer has to pay for it; besides, you are taxing the merchants capital; and the direct tax on income is more just.

6th. That school buildings throughout the province should be provided by the Provincial Government, under the superintendence of the Education Department, and that a special school rate be levied on all lands throughout the province for school purposes. The maintenance of the buildings might be left in the hands of the School Boards. The providing of schools and the education of our future citizens is too important to be left in the hands of a few rate-payers.

The question of the over-taxation of properties within the city has been so fully discussed by previous speakers that I do not feel that I am justified in saying anything further in the matter.

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