TABLE OF CONTENTS

INTRODUCTORY

PAGE

The Criticisms of the Provincial Committee on Taxation	9
The Suggestions of the Committee of the Union of Saskatchewan	
Municipalities	10
The Report of Commissioner C. J. Yorath	11

PART ONE

The Operation of the Present System of Taxation

The Development of the Present System	13
Assessments, Levies and Rates.	$ \frac{16}{16} $
Assessments	16
Rates	22
Collections Difficulties of Collection Reasons for Collection Difficulties	$24 \\ 24 \\ 28$
The Financial Adequacy of the Present System	31
The Equity of the Present System	33
Miscellaneous Criticisms of the Present Tax System. Appeals from Assessments. The Arrears of Taxes Act. The Poll Tax. The Business Tax.	$35 \\ 35 \\ 36 \\ 37 \\ 37 \\ 37$
The Distribution of the Tax Burden between Urban and Rural Munici- palities	$38 \\ 39 \\ 39 \\ 40 \\ 40 \\ 40$

PART TWO

A PLAN FOR READJUSTING THE TAX SYSTEMS OF THE MUNICIPALITIES

The Solution a Temporary Supplement to the Land Tax	42
Relief to Land Owners	43
Policy in Relation to Lands Acquired through Tax Sales	43
Compromises for Unpaid Taxes	43
The Arrears of Taxes Act	
The Insurance of Fair Assessments.	
The Reduction of Present Rates	
The Reduction of Present Assessments	44