

Montreal, Quebec.—Out of a total revenue of \$13,000,000 only \$6,000,000 is raised upon land and improvements.

Philadelphia, Penn.—The total receipts are almost \$53,000,000 of which land and improvements bring almost \$29,000,000.

Portland, Oregon.—Over a third of the total taxation is raised from other sources than land and improvements.

Quebec, Que.—The total revenue was \$1,452,292.42, while that from land and improvements was \$637,293.60.

San Francisco, Cal.—Their rate of taxation is \$2.40 per \$100; if it had to be raised altogether upon land and improvements it would be \$7.98 per \$100.

And so on, through the list.

The dominant factor would appear to be that the larger a community grows, the heavier become the demands of the inhabitants of the community for services which can best be supplied by the community as a whole, and the higher, naturally, the charges that have to be made on the community for this supplying of community services, and the larger the city, the less chance it has of supplying these services out of the available income arising from the possession of land and the improvements thereof.

What is standing against this? First is the minister of finance, and in this voicing the expressed determination of the government he says, "I cannot and will not give you any source of revenue now on the provincial sheets." Now it is beyond question that any alteration in the powers of municipal taxation must necessarily interfere with the collection of the provincial income. It is entirely out of the question, and beyond range of possibility to say that the government will readjust the taxing basis of the municipalities of the province, but will not touch any of the sources of the income which the province possesses or alter them in favor of the municipalities. The very statement is a contradiction in terms, and the statement of an impossibility.

Therefore, to get what is needed is first to break down the opposition of the honorable minister.

I quoted to him the motto hanging over his head in his own room: "It is better to deal out justice than to consider what is expedient." What I am advocating is just and expedient. Just because it will enable the municipalities to obtain from their citizens a fair measure of even handed taxation, in which each will