

intended to be collected where taxes to that amount or over are already paid by him, and any taxes otherwise paid are to be deducted from this amount.

Auctioneers are to be raised in some degree to a figure proportionate to that of most other cities. A tax of \$50 is proposed on commission merchants, private bankers, and brokers. A tax of \$25 is also proposed on tug boats, excursions boats, and other steamers for hire at \$25 each. A tax is proposed on pedlers.

In regard to special taxes, however, the Tax Reform Committee, while proposing to fix the tax upon a few of the more important objects of taxation, propose to leave the others to the regulation of the City-Council, under a general provision in the charter enabling that body to deal with the subject by by-law, subject to the approval of the Governor-in-Council. The Committee suggest that there should be one Chief Assessor appointed, a supervising head to the Tax Department, an officer of ability and intelligence at a salary commensurate with his important duties.

The Merchants' Tax Reform Association submit their proposals to the consideration of the Halifax Board of Trade. In the words of their report. they firmly believe this change would give the city of Halifax a system of taxation, sound and defensible in theory and just and efficient in practical operation, to replace one which is wholly incorrect in principle, inefficient and unjust in operation, and that the proposed system, while making no radical change in the taxation of the mass of the community, would correct the inadequacy of existing methods to discover valuable interests, and the consequent injustice that is damaging to public morality, and would relieve capital employed in industrial enterprises from the imminent danger now existing of being driven abroad, and with it all the manifest benefits that come to our city from its expenditure in our midst. It meets the danger that is now threatening Halifax, that the higher order of business will be diverted to other cities with fairer municipal arrangements;