

sister provinces. The heavy burden of the schools is principally borne by the provincial treasury and not by the district assessment. The principal sources of revenue are the Dominion subsidy, the land, income and road taxes, license fees and succession duties.

The land tax was introduced in 1894. At first it was levied at from one to six cents per acre according to value, but in 1897 this was changed to a percentage tax of one-fifth of one per cent., or twenty cents on every \$100. The value of the land includes the value of buildings, but after the first year improvements are not assessed. A rate of one and a half per cent. is levied upon income, but income due to manual labour, not exceeding \$300, is exempt. The road tax is simple. A poll tax of \$1.00 is levied on men between 21 and 60, and twenty-five cents for each horse over three years of age.

In the cities and towns generally there is much dissatisfaction over the system of taxation. Fredericton vigorously protested against the heavy burden placed upon income. St. John and Halifax complain of the hardships suffered by merchants and manufacturers who carry large stocks of goods. Partial relief was given in Halifax by placing merchandise at three-fourths value and by exempting by special legislation certain industries. Wharf property and shipping were granted similar relief. In St. John the heavy burdens which that ambitious city has incurred in its efforts to equip the harbour with ample docks and facilities for a large traffic have aggravated the unequal pressure of the system; and an assessment commission has just reported in favour of a change to a tax on rentals very much as in Ontario. Another commission is sitting in Fredericton. Halifax has had its full share of committees and commissions, yet more are demanded. Fredericton's preposterous income tax was neutralizing the great advantage of central position and natural beauty and was driving many away. And in both St. John and Halifax municipal taxation is unduly checking manufacturing and trading enterprise.¹

¹ A glance at the development of assessment laws is instructive. In New Brunswick, in 1786 the assessors were directed to levy "by equal proportion" the amounts authorized for the courthouse, etc. They apportioned the taxes as "they in their discretion" thought "just and reasonable." For two or three years the "inhabitant" could pay his taxes in labour at two shillings and sixpence a day. The "discretion"