

PREFACE

This report presents the results of an investigation undertaken during the summer of 1917 in response to an invitation from the Honourable George Langley, Minister of Municipal Affairs of the Province of Saskatchewan, extended through a letter signed by Deputy Minister J. N. Bayne and dated May 7, 1917. The letter requested "a general survey and investigation of the incidence of taxation in the urban municipalities of Saskatchewan." It was explained that a committee of prominent city residents had "expressed the opinion that a change in the methods of taxation which exist" was "desirable in order that the burden may be more equitably spread."

After some preliminary study of documentary material, the writer arrived in the province on July 23 and remained until August 28. During that period he visited the following municipalities for the purpose of gathering information bearing upon the problem: the cities of Regina, Saskatoon, Moose Jaw, Prince Albert, North Battleford, Swift Current and Weyburn; the towns of Watrous, Battleford, Scott and Melville and the villages of Earl Grey and Waldron. In a letter dated July 28 Deputy Minister Bayne invited the clerks of all cities and towns and the secretary treasurers of all villages to submit representations on the question of taxation. In response, letters raising interesting points were received from a considerable number of municipalities not personally visited by the investigator.

The general plan followed in the investigation was first to secure from the provincial officials their criticisms of the existing system and their suggestions for modification. Next the investigator conferred with representatives of the two committees organised to consider the problem of taxation in the municipalities of the province, viz.: the Provincial Committee on Taxation and the committee of the Union of Saskatchewan Municipalities. He then visited various municipalities, conferring with public officials and with representative citizens. At the suggestion of the local authorities public hearings were held in Moose Jaw, North Battleford and Saskatoon at which opportunity was given to any one who desired to state his views or to give information. After further conferences with provincial officials, the investigator met in Regina on August 28 the members of both committees to discuss at length some of the questions upon which there were differences of opinion. Finally, an extended conference was held with Deputy Minister Bayne in the East concerning the desirability and practicability of certain of the proposed measures.

The investigator desires to record his appreciation of the aid given in the course of his work by the members of the two committees, by the various provincial and municipal officials and by the citizens of the province—all of whom co-operated in a most helpful manner. Especially does he realise his indebtedness to Deputy Minister Bayne whose assistance was invaluable at all stages of the investigation. Finally, thanks are due to Professor Edwin R. A. Seligman, whose counsel, so generously given, makes it possible for the investigator to present the plan of readjustment with a high degree of confidence.