

## COMPARATIVE TAXATION.

But, sir, when you take the taxation here and compare it with the taxation in the United States—and there again they are unfair in their comparison—what do you find? Here, you pay only your indirect Federal taxation through customs, and your direct municipal taxes. You have no direct taxes to pay for Provincial purposes. And why? Because the Dominion Government gives back to each Province from the general revenue sufficient, with some casual revenue, to carry on the affairs of the Province.

How is it in the United States? They tax the people there in customs and excise more per head than we do in Canada and at the same time every State goes down to its people man after man and from house to house and takes the taxes directly from them in order to carry on the government of the State. Here your municipal taxes are small, in the United States they are very large and you must, to get at the proper relative weight of taxation in the United States and Canada, reckon what is paid for federal, State and municipal purposes there and here, add these several sums together and then you will be able to compare them. I have a table here which I have prepared and from which you will learn that the people of the United States pay for federal, state and municipal purposes per head \$11.58, whereas in Canada the rate of taxation is but \$8.00 per head, or a difference in favor of Canada of \$3.58 per head. (Applause). Let us take New Brunswick and compare it with Maine, that State in the Union which lies contiguous to us, and in Maine they pay \$13.14 per head per year, while in New Brunswick we pay only \$8.40 per head or the sum of nearly \$5.00 less per head than in Maine, and the people of New Brunswick are, therefore, that much better off than the people of the State of Maine. Now, let us take Ontario and Massachusetts and compare them. In Massachusetts they pay for federal, state and municipal purposes \$18.89 per head yearly, while in Ontario for like purposes the rate is but \$9.40 per head or less than one half the sum paid by the people of Massachusetts. Yet there are men who would try to make you believe that this was the most miserable and the most heavily taxed country in the world and would try to make you discontented with your lot here. But if you left this country to go to another you would soon find that it would be a case of jumping from the frying pan into the fire (applause) when you found that you had left a country where you were taxed but to one half of the extent you found yourself taxed in the other. We cannot get on without taxation, all taxation is not a curse, it is a benefit or if not a benefit it is the step by which we rise into comfort and advancement and better living. The thing for you to be sharp about is to see that the taxation is rightly imposed and wisely expended. You wish your son to have a better education than you were able to get and you send him off to a higher school, may be to college, and you educate him: How do you do it? You do it by putting your hand into your pocket and taxing yourself. So in the case of a town, if you want a sewerage system or water supply or the electric light you have to assess your property and raise the necessary taxes in order to pay for these and other needed improvements and what takes place in these cases takes place also in regard to the whole country. Railways and other means of communication are needed and they are built, you enjoy the benefits arising from their being built and you have to pay for them, but you have an equivalent for your money and thus looking at the matter of taxation from these points of view ask yourselves whether or not the Government is to be condemned for the taxation as it at present exists. (Applause).

## THE QUESTION OF EXPENDITURE.

Now, with reference to the expenditure, and I will simply point what I wish to say by way of illustration. Watch the newspapers and the arguments therein put forth. They put out the blank argument that the Government is to be overthrown because its yearly expenditures are increased. They say that at confederation it took so many millions, that in 1878 it took so much, and that now a still higher figure has been reached, and they say this is sure proof of extravagance, and that being so you ought to hurl the present Government out of power. Now, let me say that an argument based on such a foundation is by no means strong or logical. Take the case of a boy who went out from your midst into the world ten years ago—say he went to the City of St. John and started up in a mercantile life. He took the most eligible place he could find in a bye street, he did not take a shop on King street or Charlotte, but he made it as attractive as possible and put in as good a stock as he was able; he put into it his time,—his good manners; his energies were all directed to make it a success. Ten years elapse and where do you find him? He occupies a first-rate stand on Charlotte or King street. He is doing a large business with all parts of this Province and possibly with other Provinces. If Mr. Blake went to this young man to criticise him, he would say: "You are plunging rapidly into financial ruin, you are in a very dangerous way; why ten years ago your expenses were only \$500 and this year they will amount to \$5,000." The young man, on hearing such criticism, would look up into his face and smile, for he would say—I know that, Mr. Blake, but ten years ago I was doing a very much smaller business and now I am doing one of the largest businesses in the city. It is true my expenses are now ten times more, but my business has increased twenty or a hundred fold. I have wealth in my pocket, hope in my heart, a firm belief in my future prosperity, and you may criticise away. (Laughter and applause).