



Medical Services Must Be Improved

A physical health survey and brief prepared under the supervision of the Students Representative Council (See this week's Inside) says that medical services at the University are inadequate. It says, in fact, that the University has almost no provision for medical care to students.

The total of medical facilities on the campus at this moment is a ladies' infirmary for the residents of Lady Dunn Hall, and a makeshift 'sick parade' in Aitken House. We are still awaiting the completion of the men's infirmary, which was supposed to have been ready in November, according to the SRC report.

Students living off campus have no source of aid other than the Maritime Hospital Services Care plan, and many of the 257 students who returned questionnaires said they had difficulty in obtaining the services of a Fredericton physician.

What is more remarkable than any of these facts is the information reported in an American survey which states that the average student:physician ratio in United States colleges of our size is 1050:1. Here, as we all know, the ratio is about 3000 to zero.

This unforgivable condition must be remedied immediately. The brief recommends that a doctor's office and a fully-equipped health centre be established on this campus.

We agree, and emphasize that these steps must be taken now.

Brunswickan

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MR. DESBRISAY EXPLAINS

(Reprinted from The Telegraph Journal)

Ed Note:
By way of introduction to this article Mr. DesBrisay is explaining how the burden of taxation is to be borne with respect to the new financial proposals tabled in the Legislature by the Government. In the course of this explanation the Finance Minister assumes that the local community will take full opportunity of their tax room that is an assessment of 50¢ per \$100.

Given this assumption, the farmer will pay a total of \$247 in property taxes and sales taxes on farm and household expenditures. This represents, (and these examples are chosen to represent average cases rather than extremes), a saving to him of \$48 in Kings County, \$55 in Westmorland County, \$152 in Charlotte and \$202 in Gloucester.

Since the wage-earner does not, as the independent farmer must, pay the sales and property taxes of the business which employs him, his personal future tax bill is estimated to be \$223. In Fredericton this will mean an increase of \$14, in Moncton a saving of \$13, and in Saint John a saving of \$152. If he lived in a rural area, his saving would be less in Kings and Westmorland than in the City of Saint John, about the same in Charlotte and somewhat greater in Gloucester.

In the businessman's case the range of present costs is widest. Included in his tax bill are property and business taxes on his store, as well as the taxes on his home and household expenditures. His estimated tax bill will be just under \$3,000. This means a saving of 1,800 in Gloucester, \$1,200 in Charlotte, \$650 in Saint John City, \$200 in Westmorland, practically no change in Kings, an extra cost of \$560 in Fredericton and \$334 in Moncton.

The first point I would like to make is not necessarily obvious from the tables. But I think it is a point that must be clearly stated: we intend to place much greater reliance on sales taxes and much less on taxes on property, because taxes on purchases are more clearly related to ability to pay. Because of the exemption of food and children's clothing, items which are much more important in the low-income budgets, the percentage of personal expenditure required to pay sales tax is roughly proportional, and in fact increases slightly with income.

Economic Base

The second point, and the one most obvious from the tables, is the wide difference in tax burdens

which currently exist. An important policy of this government, and one to which we have until recently devoted most of our resources and energies, is the development of a rational economic base for New Brunswick. Differences in resources, and in past levels of investment will always mean differences in incomes and standards of living within the Province.

These differences have existed, and they will continue to exist. However, we believe that the tax structure of the Province should be neutral with respect to them. We believe that free enterprise will make the best decision on the location of business and industry, on the basis of resources, markets and sound business principles without the distortions caused by the differences in tax burdens.

For this reason the plan we have submitted will, when the five-year transition period is over, free the businessman from the enormous and difficult calculation of comparing present and prospective tax rates, when considering the future location of his business.

As is also obvious from these tables, not everyone will gain from the changes we propose. In many cases, there will be important shifts in the burden of taxation within the community. This will happen because there are presently wide differences in the proportion of community costs borne by business, urban and rural property holders. The proportions we have chosen are those proposed by the Royal Commission on Finance and Municipal Taxation. It is significant, and it was an important factor in our decision, that in all the submissions and discussion of the Commission's report, these relative shares were never seriously questioned.

Effects Will Vary

An examination of the effects of our tax proposals will show a fairness in the treatment of individuals and firms as taxpayers. However, the tax effects will vary widely between communities, dependent upon both each community's tax base or per capita assessment and the level of local services desired. A sample chart has been prepared which shows the method of applying the grant formula embodied in the Municipal Assessment Act.

It is based upon 1965 municipal statistics with estimates of assessment at market value, the inclusion of provincial property, property presently receiving concessions, and estimates or assumption where reliable figures are not available. It

should also be noted that it makes no allowance for the possible amalgamation or expansion of communities which could significantly change most figures.

The municipal assistance grants of 40% of standard costs, plus equalization grants, makes it possible for similar sized communities to provide the basic services at the same tax rates. Variations in tax rates from community to community reflects differences in actual levels of local services and the taxes required to finance that portion above the established standard. Since this tax load falls upon the property owner, the Province feels there should be a reasonable limit for local services.

This limit is proposed to be 50¢ per \$100 of assessment. This chart would indicate that a number of communities will have to exceed this figure initially. They would have five years in which to achieve the 50 cent level through efficiencies of service and improved tax base.

Upon gaining accurate assessments at market value for all communities, upon completion of re-negotiations of present tax concessions, and upon determining up-to-date costs of providing the standard services, the Province may give consideration to adjusting its grants to assist communities endeavoring to reduce to the 50 cent level over 5 years.

The result of this exercise would indicate that, of the three large cities Saint John would have a local tax reduction of approximately \$2.4 million dollars; Moncton will remain approximately at present levels; and Fredericton would have to levy an additional \$500,000. In each case the amount of provincial assistance through grants would improve: from \$1,547,000 to \$2,828,000 for Saint John; from \$1,230,000 to \$1,961,000 for Moncton; and from \$552,000 to \$639,000 for Fredericton.

This points up the differential levels of service provided: \$86.67 per capita in Fredericton down to \$77.95 per capita in Saint John. It also points up the differences in the tax base to provide those services: \$6,657 assessed valuation per capita in Fredericton and \$4,062 in Saint John. Fredericton, apparently, is both desirous of a higher level of service and is also better able to pay.

The same general pattern prevails for the medium and small sized cities and towns. Local taxes would have dropped in 13, remained stationary in 2, and gone up to a varying degree in 8 communities. In all but 2, the proposed provincial grants would have been higher.

Why Don't They Like Me?

I've got a complaint. I'm a college student and I'm being discriminated against. I'm sure that you've noticed it, too. Everywhere I go I proudly announce to everyone that I'm from UNB, only to be outrightly rejected. Instead of warmly greeting me most people mutter something about censored college kids, and turn away. This feeling is evidenced in many ways. For instance when they see a distinctive red jacket approaching they often fail to

yield the right of way. And they dare call us arrogant!

I'm presently having trouble joining a Book Club because of my status as a student. It works the same way with record clubs, magazines, etc. Now I use my home address. They claim that our credit ratings are criminal. This is, I believe, a serious charge against the leaders of tomorrow.

Did you ever try to get a motel or facilities for a party? Here, they insinuate that we

might disturb other guests or even wreck furniture. I admit sometimes our spiritfulness gets carried away but I would go further and submit that our breeding compares with Fredericton's best.

Someday these same people will benefit from our breadth of knowledge and experience, so I would suggest that they begin treating us with a little more deference.

(Editorial from the
Neville House

Informer)