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MONTREAL, May 16th, 1927.

Sir Arthur W. Currie, G.C.M.G., K.C.B.,  
34 McTavish St.,  
Montreal.

Dear Sir Arthur:

Yours of the 13th to hand respecting the Protestant School taxes.

I note the point you raise as to the isolated position of the Municipality of Westmount and perhaps I would agree with you, providing that the parents of the Westmount children were not being taxed in excess of the children of the surrounding municipalities and I think my statements show that they are now being taxed very much in excess. If this is the case have we found the correct solution of the difficulty arising because of deficits in the other six municipalities referred to, particularly Verdun and Outremont?

To be a fair tax you must agree that the children of one Municipality must not be taxed in excess of the children of another. If this is the result of the legislation at Quebec then we must look for another solution of the difficulty and we must further endeavor to ascertain where the real difficulty lies and what is the correct solution.

May I further suggest that if there is something fundamentally wrong in the imposing of a tax based on ownership of property, it is only fair to Protestants of the Island (and surely should not be obnoxious to other creeds) to face the trouble and correct it.

On the surface it may appear that a uniform ten mills over all the municipalities meets the difficulty but obviously there is something wrong in this principle when certain municipalities were only taxed three mills because it would increase these municipalities to such an extraordinary extent. The same influence as affects these three mill municipalities, to a lesser extent affects Westmount as my statements show, but has the Commission endeavored to solve this part of the problem?

Comparing the cost per child for schooling as between Westmount and the other municipalities it would look as if the seven mills that Westmount Protestants<sup>pay</sup> are paying makes their contribution as large as the other municipalities, including the City of Montreal. Indeed I believe they are contributing more heavily, probably accounted for in part by the fact that there were no High School fees.

In closing I would say that it does seem unfair that certain other municipalities should have the rate of their School Taxes reduced and the effect of these reductions as well as the Verdun deficits and the cost of the running operation of the Central Board should all be loaded on to Westmount.