

1952:	16	mills (or 0.90 per 100 dollars of taxable assessment)
1953:	17	mills (or 0.90 per 100 dollars of taxable assessment)
1954:	16	mills (or 0.90 per 100 dollars of taxable assessment)
1955:	17	mills (or 0.90 per 100 dollars of taxable assessment)
1956:	17	mills (or 0.90 per 100 dollars of taxable assessment)

If the municipal tax rates have almost doubled since 1940, we find on the other hand that the municipal assessment has also increased, without any new municipal service having been inaugurated with the exception of a fire pump trailer and a fire-truck. But the Fire Protection Service is on a voluntary basis; that is, it is supplied by a volunteer fire brigade.

In 1942 the taxable municipal assessment was \$447,550, whereas in 1955 it had increased to \$644,325. The amount of taxation required in 1942 was \$4,923.05, while in 1955 it was \$11,597.85, out of a budget of \$19,010. The balance between the amount of taxation required and the budget is made up by the payment of grants, for example, the F.D.C. grant of \$1,658 and special grants such as winter grants, etc.

It should also be mentioned that in 1942 the municipal roads were not all kept open for motor traffic in winter, whereas now practically all the municipal roads are kept up in winter.

On the other hand, the volume of highway traffic has increased to such an extent that, despite the increase in the local budget, that budget is not sufficient to cope with the problems of road maintenance, let alone take into account the fact that it will be necessary to think of improving the roads system. But where shall we get the funds necessary for that purpose?

The revenue in the form of grants from the third of the municipality owned by the F.D.C. is far from sufficient to meet that problem. In 1942, that part of the municipality now belonging to the F.D.C., brought in a revenue amounting to about 15 per cent of the taxes collected in the municipality, whereas in 1955, the grant received compensated for less than 9 per cent of the taxes lost. The municipal assessment, too, was correspondingly decreased.

XXVI—*Table illustrating the increase in the school budget since 1939-1940; Commentaries on table and on school difficulties in Ste. Cecile de Masham.*

School tax rate:

1939-40	5	mills
1940-41	5	"
1941-42	7	"
1942-43	8	"
1943-44	10	"
1944-45	13	"
1945-46	15	"
1946-47	15	"
1947-48	15	"
1948-49	15	"
1949-50	20	"
1950-51	25	"
1951-52	30	"
1952-53	25	"
1953-54	30	"
1954-55	25	"
1955-56	27	"

The above tax rates, moreover, do not include the monthly payments made necessary in recent years to help lower the above tax rates. According to the table, the tax rates have increased 5 and 6 times.