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SCHOOL COMMISSIONS (TAXES & CONSOLIDATION), 1926- 1932

FILE 610

SCHOOL COMMISSIONS

(TAXES & CONSOLIDATION)

DOCKET STARTS:

CLARKSON, McDONALD, CURRIE
& CO.

Clarkson, McDonald, Currie & Co.
Chartered Accountants

MONTREAL

GEORGE C. McDONALD
GEORGE S. CURRIE
KENNETH G. BLACKADER
L. N. BUZZELL
J. A. DELALANNE
S. H. DOBELL
TERENCE P. JONES
H. M. S. LEWIN
D. L. ROSS
F. L. WINDSOR
A. M. GRAHAM
H. C. HAYES
TELEPHONE MARQUETTE 8311
CABLE ADDRESS "CLARMAC"

QUEBEC

R. H. KENNEDY

TORONTO

G. T. CLARKSON
H. D. LOCKHART GORDON
R. J. DILWORTH

231 St. James Street West
Montreal

20th December 1932.

General Sir Arthur W. Currie, G.C.M.G., K.C.B.,
McGill University,
Montreal.

My dear Sir Arthur:

Following my telephone conversation this morning, I am enclosing herewith draft of a letter which I propose sending to Walter Mitchell, who has asked me if I would express my opinion in the hope that it would be of some help in connection with the scheme of consolidating the work of the different Protestant School Boards on the Island of Montreal.

I shall appreciate it very much if you have time to look this over and make any suggestions you see fit.

Yours sincerely,

George C. McDonald

GCM:R

Clarkson, McDonald, Currie & Co.

Chartered Accountants

MONTREAL

GEORGE C. McDONALD
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R. H. KENNEDY

TORONTO

G. T. CLARKSON
H. D. LOCKHART GORDON
R. J. DILWORTH

231 St. James Street West
Montreal

19th December 1932.

Hon. W.C. Mitchell, K.C.,
c/o Mitchell, Kearney, Ralston & Duquette,
360 St. James Street, West,
Montreal.

Dear Mr. Mitchell:

I notice that there is a proposal towards further consolidation of the affairs of Protestant Education on the Island of Montreal.

As you know, I had the honour of serving on the Montreal Protestant Central School Board for the first year of its operation. This gave me a considerable insight into the affairs of the various Boards under its jurisdiction and I reached the conclusion that in time further steps towards consolidation would be advisable.

Although the formation of the Central School Board went a long way in improving the situation, its powers were limited and in particular did not enable it to plan and properly provide for the building problems of the Island. While I have nothing but commendation for the able manner in which most of the Boards have been administered and I want to pay a particular tribute to the work done by the members of those Boards who have given their services gratuitously, I cannot but recognize that there are considerable differences in standards among different Boards and I believe that considerable savings and many improvements can be effected by consolidation.

In a consolidation such as is proposed, the whole success will depend on the appointments that are made being the right ones. In this connection, the method of appointment and tenure of office of the members of the Board will be extremely important. Granted that a satisfactory method of appointment is devised that results in getting the best men for the consolidated Board, I am convinced that there need be no lessening of the high standards presently in existence under some jurisdictions, and that there can

Clarkson, McDonald, Currie & Co.

Sheet No 2

Date 19/12/32 To Hon. W.F. Mitchell, K.C.

result a very great improvement in the standards and efficiency of all the others.

Yours very truly,

GCM:R



SUPERFINE

WARRANTED

MADE IN CANADA

December 22nd, 1932.

George Macdonald, Esq.,
Clarkson, Macdonald & Currie,
231 St. James St. West,
Montreal. P. Q.

My dear George,

I apologize sincerely for not letting you know yesterday what I thought of your letter to Mr. Walter Mitchell with reference to the suggestion which has been made regarding the further consolidation of the affairs of Protestant education on the Island of Montreal.

I cordially agree with the points you have made in your letter to Mr. Mitchell:

- 1st, that substantial economies will result from the consolidation proposed;
- 2nd, that the success of this consolidation will depend largely upon the qualifications of the men who are appointed to the Board.

I do not think the first will result in much improvement unless the considerations involved in the second are faced at the same time.

Ever yours faithfully,

Principal

DOCKET ENDS:

CLARKSON, Mc DONALD, CURRIE
& CO.

DOCKET STARTS:
SHARP, MILNE & CO.

April 30th, 1930.

F. W. Sharp, Esq.,
Messrs. Sharp, Milne & Co.,
511 Power Building,
M o n t r e a l .

Dear Sir,

Re: City of Verdun Protestant Schools
Deficit

I am sorry that I have not before this acknowledged your letter of April 23rd with reference to the manner in which the legislation, following the report of the Special Committee, is working out.

I am of the same opinion as yourself - that the principle of taxing residence property on the basis of ownership is not the fairest system of taxation. But whatever our private views may be, the matter is one which does not now concern in any official way the members of the Special Committee.

I respectfully suggest that Westmount should approach the Provincial Government and the Central Board, with a view to having the injustice remedied. The Committee, as you know, no longer exists, having been officially disbanded years ago. I am quite sure that the Honourable Andrew McMaster would be both willing and pleased to make any representations to the Prime Minister put forward by Westmount; while the Central Board, being a local body, is easily approached.

Ever yours faithfully,

Principal.

SHARP, MILNE & CO.,CHARTERED ACCOUNTANTS
AUTHORIZED TRUSTEESF.W. SHARP, F.C.A.
WM. E. COOPER, C.A.
JAMES DEMPSTER, C.A.E.J. CARTER, C.A.
H.E. RIEPERT, C.A.
S. TURNER, C.A.

511-514 POWER BUILDING

MONTREAL April 23rd, 1930.

Sir Arthur Currie,
McGill University,
Montreal.Dear Sir: Re: City of Verdun Protestant Schools Deficit

You will recall the united protest made by all the eleven Protestant School Municipalities against the proposed legislation which was to be enacted to take care of the deficits of the City of Verdun. The working out of this legislation for the year ending June 1929 according to the report of the Montreal Protestant Central School Board just received, shows as follows:

Revenue City of Verdun \$70,114. Expenditures \$267,893. Deficit \$197,779.

The deficit under the legislation (put through despite the united protest of all of the Protestant School Boards affected by the legislation) was borne practically as follows:

City of Westmount Revenue \$530,310, Expenditures \$320,381, Contribution to School Municipalities deficit \$209,929.

City of Montreal Revenue \$2,700,533, Expenditures 2,613,504, Contribution to School Municipalities deficit \$87,029.

From the above figures it seems that the legislation has had the effect of forcing the citizens of Westmount not only to bear an amount equal to the whole of the deficit of the City of Verdun but also \$12,150 in excess.

Without question, nor is it anywhere denied, the deficit in Verdun arises from the erroneous principle of taxing residence property on the basis of ownership rather than on the basis of occupancy. The latter method would give some indication as to the class of children to be educated. But Westmount is penalized because of another error which arises from the fact that none of the Municipalities concerned uses the same basis of valuating property. I was personally informed by one member of the Commission that this oversight would be adjusted but it has never been done.

I am satisfied that had the members of the Special Committee foreseen that the result of their recommendation would have penalized the City of Westmount to the extent that they would be taxed beyond the requirements of the Verdun deficit and indeed 65% in excess of Westmount's own requirements, the Report which was ultimately to be confirmed by legislation would never have been made.

Is there nothing that can be done to remedy this outrageous condition? The Protestant citizens of Verdun claim that directly and indirectly they pay sufficient taxes to meet all their School requirements, but the tax finds its way into other

Sir A. Currie

-2-

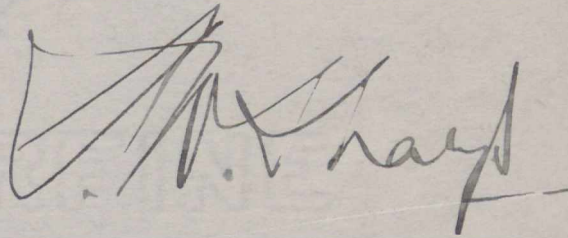
Apl 23, 30.

channels because of the present method of raising taxes on the ownership of residential property and not as it should be, on the occupancy of the property.

If the citizens of the City of Westmount were delinquent in providing School education for their own district and consequently were niggardly in taxing their own people it might possibly be contended that they should be made to suffer by reason of their parsimony but when we know the situation is entirely the reverse, then the question arises why should a relatively small municipality like Westmount be forced by legislation to assume practically the whole of the deficits of other School Municipalities while the Vity of Montreal with its large contributions from the Neutral tax should assume only \$87,000?

Now that we have had three years of operation under the objectionable legislation, and the result is in evidence showing that an intolerable injustice is being committed against a single group of citizens, is it too much to expect that the Powers that be at Quebec and the members of the Special Committee will immediately endeavor to bring about a rearrangement of the apportioning of the ever-increasing Verdun School deficit, which will not put the whole burden on the shoulders of one small group of tax payers who have had no more to do with creating the Verdun deficit than have the citizens of the City of Quebec.

Yours very truly,



FWS:P

C O P Y

SHARP, MILNE & CO.,

511-514 Power Building

Montreal April 23rd, 1930.

The Hon. Walter Mitchell,
Messrs. Laflamme, Mitchell & Kearney,
276 St. James St.,
Montreal.

Dear Sir: Re: City of Verdun Protestant Schools Deficit

You will recall the united protest made by all the eleven Protestant School Municipalities against the proposed legislation which was to be enacted to take care of the deficits of the City of Verdun. The working out of this legislation for the year ending June 1929 according to the report of the Montreal Protestant Central School Board just received, shows as follows:

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Without question, nor is it anywhere denied, the deficit in Verdun arises from the erroneous principle of taxing residence property on the basis of ownership rather than on the basis of occupancy. The latter method would give some indication as to the class of children to be educated. But Westmount is penalized because of another error which arises from the fact that none of the Municipalities concerned uses the same basis for valuating property. I was personally informed by one member of the Commission that this oversight would be adjusted but it has never been done.

I am satisfied that had the members of the Special Committee foreseen that the result of their recommendation would have penalized the City of Westmount to the extent that they would be taxed beyond the re-

quirements of the Verdun deficit and indeed 65% in excess of Westmount's own requirements, the Report which was ultimately to be confirmed by legislation would never have been made.

Is there nothing that can be done to remedy this outrageous condition? The Protestant citizens of Verdun claim that directly and indirectly they pay sufficient taxes to meet all their School requirements, but the tax finds its way into other channels because of the present method of raising taxes on the ownership of residential property and not as it should be, on the occupancy of the property.

If the citizens of the City of Westmount were delinquent in providing School education for their own district and consequently were niggardly in taxing their own people it might possibly be contended that they should be made to suffer by reason of their parsimony but when we know the situation is entirely the reverse, then the question arises why should a relatively small municipality like Westmount be forced by legislation to assume practically the whole of the deficits of other School Municipalities while the City of Montreal with its large contributions from the Neutral tax should assume only \$87,000.?

Now that we have had three years of operation under the objectionable legislation, and the result is in evidence showing that an intolerable injustice is being committed against a single group of citizens, is it too much to expect that the Powers that be at Quebec and the members of the Special Committee will immediately endeavour to bring about a rearrangement of the apportioning of the ever-increasing Verdun School deficit, which will not put the whole burden on the shoulders of one small group of tax payers who have had no more to do with creating the Verdun deficit than have the citizens of the City of Quebec.

Yours very truly,

(Sgd.) F. W. Sharp

FWS:P

C O P Y

April 25, 1930.

F. W. Sharp, Esq.,
Messrs. Sharp, Milne & Company,
514 Power Building,
Montreal.

Dear Mr. Sharp,

Re City of Verdun Protestant
School Deficit

I beg to acknowledge receipt of your favour of the 23rd instant and note what you say about the working out of the legislation for the year ending June 1929, according to the report of the Montreal Protestant Central School Board.

I have not got before me any information that would allow me to check up the accuracy of the report, nor have I got sufficient knowledge of the working out of the whole question to discuss it with you by letter, and cannot therefore make any comment upon either the statements of fact or the conclusions contained in your letter one way or the other.

F. W. Sharp, Esq.,

-2-

I do not understand why you should communicate with me at the present time in reference to this, in view of the fact that the Commission to which you refer has been dissolved for three years and the members of the Commission have no further authority or jurisdiction in the matter.

The proper course for you it would seem to me would be to get in touch with the Government, through the Honourable A. R. McMaster, K.C., Provincial Treasurer, who would no doubt be glad to discuss any complaints that you or any other of the good citizens of Westmount may have to make in reference to the results of the Commission's report or the legislation resulting therefrom.

I will be only too glad to help you in any way possible that I can, not, of course, as a member of the Commission, but in any personal way you may suggest.

The matter is entirely one for the Government and the Central Board to adjust, and I believe, as I have said, that your proper course is to get in touch with them directly.

Yours very sincerely,

WGM/PH.

C O P Y

SHARP, MILNE & CO.

511-514 Power Building

MONTREAL April 26th, 1930.

The Hon. Walter Mitchell, K.C.,
276 St. James St.,
Montreal.

Dear Sir: Re: City of Verdun Protestant Schools deficit

I thank you for the courtesy of your letter of the 25th. In the same mail I am in receipt of a letter from the Premier asking if I will take up the matter with the Hon. A.R. McMaster, K.C. I am now writing him fully, informing him of the unfortunate situation in so far as the City of Westmount is concerned.

Thanking you for your letter and hoping that something can be done which will meet the question with a greater degree of justice.

Yours sincerely,

(Sgd.) F. W. Sharp

FWS:P

MITCHELL, KEARNEY & DUQUET

BARRISTERS & SOLICITORS

W. G. MITCHELL, K.C.
JOHN D. KEARNEY
J. E. L. DUQUET

INSURANCE EXCHANGE BLDG.
276 ST. JAMES STREET
HARBOUR 5291-2-3

P. O. BOX 1446
CABLE ADDRESS
LAMI

MONTREAL April 29, 1930.

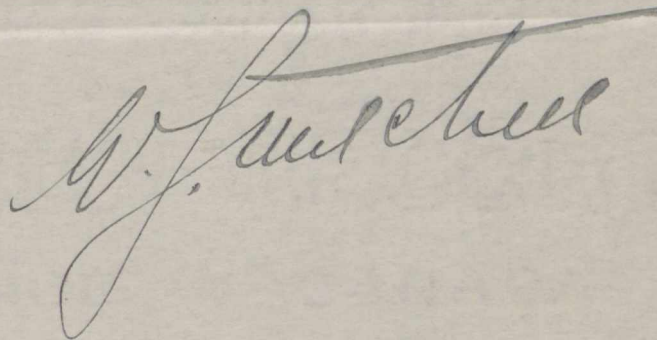
Sir Arthur Currie, G.C.M.G., K.C.B., L.L.D.,
Principal,
McGill University,
Montreal.

My dear Sir Arthur,

I enclose copy of letter that
I received from Mr. Sharp, my reply and
also his acknowledgement.

I am sending them to you in
case Mr. Sharp may have written you and
in order that you may be "au fait" of
the position that I have taken as an ex-
member of the Commission.

Yours very sincerely,



WGM/PH.
Encls.

SHARP, MILNE & CO.,

CHARTERED ACCOUNTANTS
AUTHORIZED TRUSTEES

511-514 POWER BUILDING

F. W. SHARP, F. C. A.
G. WILFRED HODGSON, C. A.
W. E. COOPER, C. A. (SCOT)
JAMES DEMPSTER, C. A.

MONTREAL, May 11th, 1927.

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

Dear Sir:

Since the issuing of the report for the first year's operation of the Central School Board, as time has permitted, I have been endeavoring to get together a statement which would show concisely how the suggestions of the Special Commission, put into effect by the passing of the Bill by the Quebec Legislature, work out.

Presuming that you will be keenly interested in knowing whether your suggestions have operated successfully and, shall we say, fairly, as between the different School Municipalities concerned, I am now enclosing a short statement summarizing the outcome.

The figures as to taxes collected from the Municipalities by the Central Board and the payments of the Central Board to the several School Municipalities are taken from the report of the Central School Board. In the said report the figures are not presented in a way which will give very much vital information. The taxes collected are shown in some instances under names of places which are not the same as the names given when showing the payments for School operations.

The amount of Neutral Taxes, I have obtained from authoritative sources elsewhere, the percentage figures are my own calculation and obviously the figures of the "Over" and "Short" contributions to the Central Board by the various School Municipalities. I say obviously as I do not think that the members of the Central Board, except possibly the representative of Westmount, would want these figures made public seeing that they show that Westmounters under the new conditions are now taxed in excess of their own School requirements in an amount which would pay the deficits of every School Municipality on the Island of Montreal and in addition the expenses of the operation of the Central Board and \$869 even in excess of that.

May I be permitted to make the observation that the purpose of the Special Commission appointed by the Government was to find means of taking care of the annual deficit of the Protestant Schools of Verdun. I wonder what would have been said by the English speaking Protestants of Canada at large had the Special Commission, in their findings said in just so many words - "Join up Westmount and Verdun as a single School Municipality and increase Westmount taxes sufficiently to cover the joint School operations". Naturally it would require no stretch of

Sir Arthur W. Currie

-2-

May 11, 27.

imagination to picture the dire results of such a suggestion. Under British rule and British fair play such things are not done.

However, if such had been the case that Westmount and Verdun were joined together as one unit, Westmount would only have had to pay additional taxes of \$96,127 ~~per annum~~. As it is she now contributes the sum of \$144,669.

This would not be so bad if there was as large a proportion of Neutral taxes accruing to Westmount as accrue to all the other Municipalities. Montreal might say "We over-contribute \$224,000 odd but 38% of Montreal's taxes are from the Neutral Panel and again, \$224,000 is spread over a population of seven or eight million people against \$144,000 over a population of 25,000 in the case of Westmount.

I have secured information from six of the largest Municipalities on the Island of Montreal showing the number of scholars enrolled in each of these Municipalities. You will be interested in knowing these figures and what it costs Westmount per child under the new rate of taxation as compared with the cost of the other Municipalities. The figures are as follows:

	<u>Enrollment</u>	<u>Contribution to Central Board per scholar including Neutral Tax</u>
Montreal	35,186	77.91
Verdun	3,112	19.71
Westmount	2,415	190.17
Outremont	1,650	57.67
Lachine	1,571	64.68
Coteau St. Pierre (Montreal West)	860	89.49

I would draw attention to the fact that Westmounters are doubtless very large contributors to the various Neutral Panel taxes which so largely compose the Tax collections of the other Municipalities.

Another point I should mention for your information is that Westmount have not in the past had to charge special fees for High School. The Central Board are now endeavoring to force Westmount to charge High School fees so as to further enlarge their contribution to the Central Board.

One question has arisen in my own mind, and that is - Why is it that Westmount's taxes are so high per scholar as compared with the other Municipalities? Comparing figures it would seem that after deducting an unusual amount which Westmount had to find for Bond purposes last year, the cost per scholar for education is no higher than the other Municipalities, indeed considerably lower than Montreal. The explanation I think is that when Westmount (or as it was previously called, Cote St. Antoine) first began to be built up, the cheapness of land encouraged people in taking larger areas of property about their residences than is usually the case where the population is more dense and land values proportionately higher. To-day the assessed value of Westmount land because of building restrictions is very high and consequently Westmounters' assessment includes not only the value of the building but a considerable value for the area of land surrounding the residences. This fact is still more noticeably in evidence in other outlying Municipalities to such an extent that instead of making the tax 10 mills in one or two localities it has been, as you know, reduced to 3 mills.

Sir Arthur W. Currie

-3-

May 11, 27.

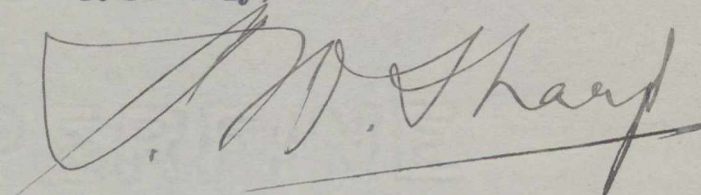
In conclusion, the query may be reasonably raised - Was it fair to levy a perpetual tax against Westmount sufficient (as stated above) to pay not only for their own School requirements but the deficit of every School Municipality on the Island (six in all) amounting to \$127,648, with the addition of \$16,152 for the expenses of the Central Board, and something more besides?

Had the School Bill which was passed, been drafted in just so many words by the Powers that be at Quebec, the result would have been a riot.

Of course everyone knows that the cause of the shortage of Protestant School taxes in Verdun is that the bulk of the property is owned by Catholics while the tenants are Protestants. In place of the School Taxes collected being apportioned on the basis of the tenancy of the houses, they are apportioned on the basis of ownership. Ownership of property gives no indication of the number of children for whom School accommodation is to be provided. This is doubtless part of the reason why the Roman Catholic School tax is so much lower than the Protestant.

It would seem to me that a fairer way of taking care of the Verdun trouble would have been a levy against the Neutral Tax as a whole seeing that the Protestants are the main contributors to this particular tax. In any event it would have seemed fairer than to have placed a burden of approximately \$150,000. a year on the small municipality of Westmount.

Yours truly,

A handwritten signature in dark ink, appearing to read "J. D. Sharr", written over a horizontal line.

FWS:P
Enc.

May 13th, 1927.

F. W. Sharp, Esq.,
511-514 Power Building,
Montreal, Quebec.

Dear Sir:-

Let me acknowledge with many thanks your letter of May 11th and the statement shewing the difference between the amounts collected by each municipality governed by the School Commission and the amount spent on the schools.

This is a very interesting statement and sets forth very clearly the large contribution Westmount is making to the schools in the other municipalities. We all knew that the result of the legislation would mean a heavy increase in Westmount's taxes and if it is unfair or unjust the Commission would doubtless make some recommendations in connection therewith.

I am still of the opinion that the principles which the Special Commission enunciated and endeavoured to follow are sound. To my mind a municipality situated as Westmount is, part of a larger city and completely surrounded by other cities, cannot regard itself as an isolated community. In all matters where

F. W. Sharp, Esq., - 2 -

school policy is concerned I feel that the whole community of Montreal, in which Westmount must be included, is the only reasonable unit to deal with. There are many reasons for this view - reasons which will suggest themselves to your mind as readily as to mine. If this view is once accepted the only thing to do is to fix a rate of taxation and a method of taxation that will bear equitably upon all rate-payers who live within the boundaries of the greater district.

I have no doubt the Commission is giving serious thought to that aspect of the situation as revealed.

Yours faithfully,

Principal.

SHARP, MILNE & CO.,

CHARTERED ACCOUNTANTS
AUTHORIZED TRUSTEES

511-514 POWER BUILDING

F. W. SHARP, F. C. A.
G. WILFRED HODGSON, C. A.
W. E. COOPER, C. A. (SCOT)
JAMES DEMPSTER, C. A.

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^{pay} 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.

Sir A.W.Currie.

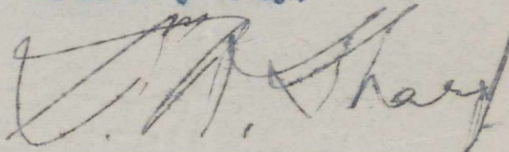
-2-

May 16, 1927.

I should have been glad to have had you refer to my suggestion as to the Neutral tax being used for the purpose of adjustment particularly as this tax is in the main collected from Protestants. Anyway we now have to solve the difficulty as to why Westmount people (Protestants) are taxed so much more heavily per child (almost three times) than are the children of other municipalities. I am sure your own mind will not be at rest until you have an answer to this point.

Thanking you for the courtesy of your letter.

Yours very truly,

A handwritten signature in dark ink, appearing to read "D. A. Sharp". The signature is written in a cursive style with a horizontal line underneath.

FWS:P

SHARP, MILNE & CO.

CHARTERED ACCOUNTANTS

STATEMENT OF
DIFFERENCE BETWEEN AMOUNT COLLECTED BY EACH MUNICIPALITY
AND HANDED TO THE CENTRAL SCHOOL BOARD, AND THE AMOUNT
RECEIVED BACK FROM THE CENTRAL SCHOOL BOARD, FOR THEIR
OWN SCHOOL EXPENSE, FOR THE FIRST YEAR OF OPERATION OF THE
CENTRAL BOARD

Figures taken from the Annual Report of the Central
School Board for the year ended June 30th, 1926.

School Municipality	Tax Collected Inclusive of Neutral Tax	Amount of Neutral Tax	Per Cent Neutral of Total Tax	Received back from Central Board	Contribution to Central Board	
					Over	Short
Montreal	\$2,741,541	1,042,503	38%	2,517,047	224,494	8% of taxes
Westmount	459,274	65,872	14%	314,605	144,669	31% " "
Verdun	61,361	17,678	29%	157,488		96,127
Outremont	95,157	23,054	24%	119,223		24,066
Lachine)	73,021)	34,575)				
Lasalle)	12,402)	8,890)	46	99,387	2,233	
Dorval)	16,197)	3,884)				
Montreal West)	64,200	8,509)				
Ville St.Pierre)	12,761	7,459)	20	79,758		2,797
Rockfield)						
Mount Royal	30,031	12,236	40	30,596		565
Montreal East)	31,472	30,005)				
Pt.aux Trembles)	1,831	632)	92	13,962	19,341	
St. Laurent Town)	6,582	2,552)				
St.Laurent Parish)	1,110	30)	26	12,397		2,622
Saraguay)	2,083	15)				
Hampstead	12,478			8,084	4,394	
Montreal North	5,038	1,125	22	6,509		1,471
(Sault au Recollet)						
Value of cent column	8	7		6		
	3,626,547	1,259,026		3,359,062	395,131	127,648
Expenses of Central Board						16,152
						143,800

Westmount's over contribution \$144,669 or \$869 greater than all
the deficits and the cost of running the Central Board, combined

Note: Additional Earnings of Interest
by Central Board 14,467.67
Reserve " " for maintain-
ing equilibrium between
Revenue & Expenditure 233,655.46
" for Taxes contested 32,144.57

Cents not included above.

SHARP, MILNE & CO.

CHARTERED ACCOUNTANTS

STATEMENT OF
DIFFERENCE BETWEEN AMOUNT COLLECTED BY EACH MUNICIPALITY
AND HANDED TO THE CENTRAL SCHOOL BOARD, AND THE AMOUNT
RECEIVED BACK FROM THE CENTRAL SCHOOL BOARD, FOR THEIR
OWN SCHOOL EXPENSE, FOR THE FIRST YEAR OF OPERATION OF THE
CENTRAL BOARD

Figures taken from the Annual Report of the Central
School Board for the year ended June 30th, 1926.

School Municipality	Tax Collected Inclusive of Neutral Tax	Amount of Neutral Tax	Per Cent Neutral of Total Tax	Received back from Central Board	Contribution to Central Board	
					Over	Short
Montreal	\$2,741,541	1,042,503	38%	2,517,047	224,494	8% of taxes
Westmount	459,274	65,872	14%	314,605	144,669	31% " "
Verdun	61,361	17,678	29%	157,488		96,127
Outremont	95,157	23,054	24%	119,223		24,066
Lachine)	73,021)	34,575)				
Lasalle)	12,402)	8,890)	46	99,387	2,233	
Dorval)	16,197)	3,884)				
Montreal West)	64,200	8,509)				
Ville St.Pierre)	12,761	7,459)	20	79,758		2,797
Rockfield)						
Mount Royal	30,031	12,236	40	30,596		565
Montreal East)	31,472	30,005)				
Pt.aux Trembles)	1,831	632)	92	13,962	19,341	
St. Laurent Town)	6,582	2,552)				
St.Laurent Parish)	1,110	30)	26	12,397		2,622
Saraguay)	2,083	15)				
Hampstead	12,478			8,084	4,394	
Montreal North	5,038	1,125	22	6,509		1,471
(Sault au Recollet)						
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DOCKET ENDS:

SHARP, MILNE & CO.