

MEETING OF TAX COMMISSION.

Fixed Income Men Make a Strong Appeal for Changes in Assessment Law.

ADDRESSES BY DR. SCOTT, G. N. BABBITT, J. H. DICKSON, B. C. FOSTER
MAYOR McNALLY AND DR. GREED.

Fredericton Income Tax Shown to be a World Beater.

The civic tax commission held a meeting last evening and listened to strong arguments in favor of the taxation of real estate, personal property and income on the same basis, from a delegation representing the fixed income men of the city. These who addressed the commission were Dr. A. M. Scott, George N. Babbitt, B. C. Foster, J. H. Dickson, Dr. Creed and Mayor McNally.

Among those present besides the members of the commission were Dr. Scott, George N. Babbitt, B. C. Foster, L. W. Johnstone, Dr. Bailey, George A. Inch, Mayor McNally, Jas. Farrell, Dr. Creed, Archie Jewett, H. H. Hagerman, T. B. Winslow, T. R. Golding, R. B. Wallace, Dr. E. W. Henry and J. Howe Dickson.

Secretary McCready read a petition from a large number of ratepayers, which stated that the present system of assessment was unjust and inequitable and asked that in future income, real estate and personal property be assessed on the same basis.

DR. SCOTT'S ADDRESS.

Dr. Scott of the U. N. B. was first heard in support of the petition. He said that a meeting of income men was recently held, and a committee appointed to meet the tax commission. He declared that to a certain extent the whole question of municipal taxation was involved in the question at issue. He said that the experience of the countries of the old world and also of every state of the union was against such a system of taxation as obtained in Fredericton. In England there was no income tax for municipal purposes. In the states of the union where they had an income tax the rate was the same as on real estate. In Ontario income was exempted to the amount of \$1,000 in towns of over 10,000 population; under 10,000 it was exempted up to \$700. In Nova Scotia there was exemption up to \$400, and the rate above that figure was the same as on real estate. In Winnipeg, where they had a modern assessment law, there was no income tax. It seemed to him that the law makers of Fredericton thirty-three years ago must have discovered a system of taxation, which had escaped the notice of economists the world over. He thought the request of the petitioners was a most reasonable one and should be granted. They did not ask that income be exempt but wanted the rate upon it made the same as on real estate. The general assessment law of the province exempted incomes up to \$200 and the rate on all over that amount was the same as on real estate. To his mind if the general assessment law if adopted here, it would be preferable to that in vogue at the present time.

The doctor went on to show that a man earning \$1,000 per year in Fredericton was assessed the sum of \$45. If he lived in St. John and had the same income his assessment would be \$19; if he lived in Woodstock his tax would be \$15 and in Moncton \$17.75. If the taxes were to be equalized in Fredericton, the rate on \$100 would be \$13. The doctor pointed out that the educational institutions of Fredericton, such as the university and Normal School brought students to the city, who expended annually a sum not less than \$120,000. The teachers of those institutions paid in taxes alone the sum of \$507, or about \$351 more than would be paid by them if the institutions with which they are connected, were located in St. John. Professors and teachers frequently complained of their inability to purchase new books to keep their library up to the standard. The

explanation was found in the fact that they were paying \$351 in taxes more than they should pay.

In case of the fixed income man there was no way for him to evade taxation, or shift it upon other shoulders. This was not so with the merchant who could add the taxes to his goods or with the boarding house keeper who could increase the price of board. The doctor contended that the man who paid income tax in Fredericton today and lived in a rented house was doubly taxed. He paid the taxes on the house, through the land lord and also the tax on his income. He contended that such a system was very unfair and imposed an unjust burden on the income man. There was no desire on the part of the income men to escape paying their just share of taxes, but they felt now that they were paying more than their share. The speaker concluded that the poll tax in Fredericton was also very excessive and should be reduced.

The doctor here quoted an English authority on municipal taxation who condemned the system of taxing incomes as unjust and contrary to sound economic principles. He also quoted along the same line from a report on taxation issued by the city treasurer of Montreal.

Continuing he said that there was nothing in the argument that if the system of assessment was changed it would be a breach of faith with the real estate owners. A landlord did not allow this phase of the question to trouble him when he decided to raise the rent on a tenant. Dr. Scott next quoted from a published interview with Mr. J. Hugh Calder to show how real estate in Fredericton had increased in value during the last ten years. Personally he knew of a lot of land near the Cathedral for which the owner had lately refused an offer of \$4,000. He was safe in saying that real estate values had increased fifty per cent in ten years. There had been no corresponding increase in the salaries of fixed income men during that time. The incomes were practically the same today, while the cost of living and taxation had greatly increased.

He contended that there was no reason to believe that the proposed change in the assessment law would mean a reduction in the value of real estate. He knew of a landlord in Fredericton who owned five houses from which he derived a gross annual income of \$1,100. The net income was equal to 6-2-3 per cent. on the money invested. Mr. Babbitt had figured it out that if the change was made in the assessment law the income from this property would be reduced by exactly one third of one per cent.

Dr. Scott had heard it stated in explanation of the present iniquitous assessment law that one reason for its existence was that the government buildings, educational institutions, church lands, etc., were exempted from taxation, which made the burden rest heavily on the remaining property of the city. On account of this exemption a five fold rate had been imposed upon government officials, the teaching profession, and clergy, with the object of offsetting the exemptions. He did not intend to enter into a discussion on the merits of property exemptions, but he would say that he could not see any reason for imposing such an excessive tax upon the poorly paid teacher, or upon clergymen or government officials. The assessment roll showed that seventeen teachers of the city were assessed on incomes aggregating \$18,500, while seventeen of the wealthiest men in the city were taxed on incomes totalling \$18,800. The seventeen teachers paid on \$25,930 of real and personal property, while the seventeen wealthy citizens were assessed on \$361,260. In all probability one of the citizens referred to is worth more than the seventeen teachers combined. Seven of the leading lawyers of the city paid on an average income assessment of \$1,300, which was slightly less than the assessment of seven of University professors. The income of seven city doctors, according to the assessment law is \$1,500, which is not as great as that of seven local government officials, who pay taxes on \$1,550. As for the merchants of the city, a great many of them are not assessed on one-half as much income as (the speaker). The largest income on which a merchant is assessed is \$1,300. He knew of clerks employed in Fredericton who were assessed on \$500 income, and had to

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pay a tax of \$17.02. That seemed to him to be a very excessive tax for a man to pay who had an income of \$500, and had to support a family and pay house rent.

The doctor, in conclusion, assured the commission that the income men did not wish to escape paying a fair share of the taxes. They asked for no favors, all they wanted was British fair play.

Dr. Scott certainly made out a very strong case from the standpoint of the income men, and his remarks were followed with the greatest interest.

MR. BABBITT'S ADDRESS.
Mr. George N. Babbitt, who spoke next, said that Dr. Scott had covered the ground so fully that little remained for him to say. He intended to deal largely in figures, and would not do much talking. He declared that the iniquitous assessment law was the greatest evil that Fredericton labored under. He looked upon it as a more important question than either sewerage or water filtration. Fredericton had the name of being the most highly taxed city in the Dominion of Canada or the whole world. He had found on investigation that if the taxes were equitably distributed Fredericton would be

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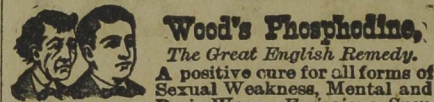
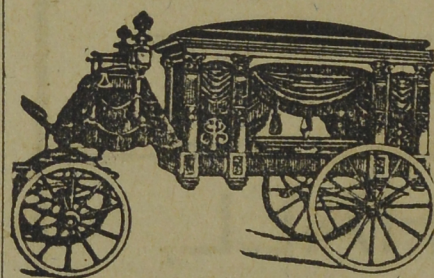


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