



6897.

1. Proceedings of First Annual Convention of the Canadian Tax Conference of the Citizens' Research Institute of Canada. pp.112. (Toronto, April, 26th, 27th, & 28th, 1923).
2. A report prepared for the Mayor & City Council, Winnipeg, Canada. pp.89.
3. Pamphlets on Canadian Taxation.

(1) X72 .72 p N 23 F3

(2) X72 .723 F3

(3) X72 .72 F3

6897

PROCEEDINGS (1)  
of  
First Annual Convention  
of the  
Canadian Tax Conference  
of the  
Citizens' Research Institute  
of Canada.

TORONTO  
April 26th., 27th. and 28th., 1923.



CITIZENS' RESEARCH INSTITUTE OF CANADA  
189 Church Street  
Toronto - - - Canada

## PREFACE.

The issue of this Report of the Proceedings of the First Annual Convention of the Canadian Tax Conference of the Citizens' Research Institute of Canada marks the beginning of another stage in the development of the science of taxation in this country. In the United States a similar organization has existed for some years and has made many worth-while contributions to reform in taxation methods. The Conference provides an open forum where the ordinary citizen and the specialist in taxation can exchange ideas and thus help build up all over Canada that widespread and intelligent interest in taxation problems without which no satisfactory solution can be expected.

The Institute in arranging for this First Convention was, of course, unable to forecast how many would be present. The result was that the only room available for the Convention was one the acoustic properties of which were not satisfactory. The notes of discussions were, therefore, somewhat incomplete, particularly where participation was general and rapid, and some parts had to be omitted. Delegates who find that some of their remarks do not appear will understand the reason. Next year, with the experience of this year to guide, arrangements can be made which will not interfere with the production of a verbatim report.

The papers and addresses are reproduced in full. The uniform high standard of these was the subject of much favorable comment. Will all those who get a copy of the Proceedings assist in securing the interest of other citizens? A large number of copies are still available for distribution. The price to non-members of the Conference is \$2 per copy. Members of the Canadian Tax Conference of the Citizens' Research Institute of Canada, whether organizations or individuals, will receive one copy gratis. Additional copies will be supplied at the rate of \$1 each to present members or to those taking out membership within the next three months.

# CONTENTS

	Page
Address of Welcome from the City of Toronto.	
His Worship, Mayor C. Alfred Maguire, Toronto, Ont. ....	3
<b>"Relation Between Provincial and Municipal Revenue in British Columbia."</b>	
Professor S. E. Beckett, Dept. of Economics, University of British Columbia, Vancouver, B. C. ....	3
Discussion .....	8
<b>"Dominion Taxation."</b>	
Professor H. R. Kemp, Dept. of Political Economy, University of Toronto, Toronto, Ont. ....	9
Discussion .....	15
Address of Welcome from the Province of Ontario.	
Mr. J. F. White, K.C., Solicitor of the Treasury Department, Toronto, Ont. ....	15
<b>"Taxation for Provincial Purposes in Quebec."</b>	
Mr. J. A. Bégin, Comptroller of Provincial Revenue, Quebec, P. Q. ....	16
Discussion .....	27
<b>"Municipal Taxation in Quebec."</b>	
Mr. Oscar Morin, Deputy Minister of Municipal Affairs, Quebec, P.Q. ....	28
Discussion .....	35
<b>"Taxation and the Ordinary Citizen."</b>	
Horace L. Brittain, Director, Citizens' Research Institute of Canada, 189 Church St., Toronto, Ont. ....	36
<b>"Where Are We Drifting? The Problem of Taxation With Particular Reference to the Four Western Provinces."</b>	
C. J. Yorath, City Commissioner, Edmonton, Alta. ....	38
Table Showing Comparative Summary of Debt, Assessment and Tax Levies in Twenty-two Cities and Towns of Alberta .....	50
Comparative Statement Showing Debt, Revenue, Expenditure, etc., of the Four Western Provinces .....	51
<b>"Depreciation or Confiscation of Land Values in Winnipeg by Taxation."</b>	
Mr. Arthur M. Fraser, President, Winnipeg Taxpayers' Association, Winnipeg, Man. ....	52
Discussion .....	54
<b>"Municipal Assessment in Ontario."</b>	
Mr. James C. Forman, Assessment Commissioner, Toronto, Ont. ....	55

## CONTENTS—(continued)

	Page
Discussion .....	63
<b>"Recent Tax Developments in Manitoba."</b>	
Arch. B. Clark, M.A., F.S.S., Professor of Political Economy, University of Manitoba, Winnipeg, Man. ....	64
<b>"Municipal Taxation from the Standpoint of the Town Manager."</b>	
Mr. R. F. Armstrong, Citizens' Research Institute of Canada, until recently Town Manager of Woodstock, N.B. ....	70
<b>"Federal Taxation, Having Regard to War Expenditures."</b>	
Mr. D. A. Cameron, Canadian Bank of Commerce, Toronto, Ont. ....	75
Discussion .....	85
<b>"Is Free Education Too Expensive?"</b>	
Mr. Travers Sweatman, President, Board of Trade, Winni- peg, Man. ....	86
<b>"Income Taxation."</b>	
Major E. M. McLean, Hiram Walker & Sons, Ltd., Border Chamber of Commerce, Windsor, Ont. ....	97
School Time Table for One Week, Grades 1—8 .....	98
Discussion .....	102
<b>"Taxation in New Brunswick."</b>	
Dr. W. C. Keirstead, Department of Political Economy, University of New Brunswick, Fredericton, N.B. ....	103
Discussion .....	108
<b>"Sales Tax."</b>	
Mr. C. W. Graham, Buntin, Gillies & Co., Chamber of Com- merce, Hamilton, Ont. ....	109
Resolutions .....	111