

houses, or their land that their homes stand on, or their outhouses and barns and buildings, their fish stores, flakes, and fish stages, their schooners and boats and fishing gear — that is what I mean by property. As to a tax on that property, if we become a province it must be made very, very clear, in the first place, that the federal government does not collect any taxes whatsoever on property. The Government of Canada has no property tax. It never did, not for the last 81 years since the Government of Canada began in 1867. The Government of Canada has never collected a dollar, or a cent in property taxes from anyone in any of the nine provinces of Canada, and if Newfoundland becomes a province then the Government of Canada will not collect any property tax from anybody in Newfoundland. Now that I hope I have made very, very clear....

Now as to the provincial government, that is the next government you come to, the government of the province. Will they collect any property tax in Newfoundland? I, of course, not being in that government of the future, none of us being in it, that government of the future still not being in existence, I cannot and you cannot, and no man can answer finally for what they will do and what they will not do, but this we can answer, that the government of the Province of Newfoundland is not *obliged* to collect any property tax, is not *compelled* to collect any property tax, is not *forced* to collect any property tax. If they do so it will be of their own free will. If the government of the Province of Newfoundland decides to collect a tax on one's homes or gardens or animals or boats or fishing gear or schooners, if they decide to collect such taxes it will be they who will decide it, and who will they be? They will be the elected members of the House of Assembly, elected by the people of Newfoundland. There is not a man sitting in this chamber today who, if he were a member of the future House of Assembly of this island would even dream of agreeing to putting any property tax on the people of Newfoundland. No one would dream of it.... Now remember they have not got to put them on. There is no law which says they must put on property taxes. The Government of Canada does not say, and cannot say, "You, the provincial government of Newfoundland, must put on property taxes." They have no law that gives them the right to say it. The Parliament

of Canada cannot say it. If our future government does it, it is because they decided to do it of their own free will, and that they are not likely to do. Someone may say to me, "But what about the other provinces that are in the union now, there are nine of them. And these nine provinces collect a tax on the property of the people of their provinces." Some do, some do not. I wrote a letter to the Premier of the Province of Nova Scotia on 28 October last, and I asked the Premier to tell me what taxes the government of the Province of Nova Scotia collects on property, and here is the reply:

Halifax, November 12, 1947.

Dear Sir:

The Honourable the Premier has asked me to reply to your letter to him of October 28 with reference to the revenue derived by the provincial government from taxation on land or from real estate.

In this province, real and personal taxation is the principal source of revenue of the municipal governments, but the provincial government as such does not impose any direct taxation on land or on real estate with the exception of a tax imposed by the province on wild lands and a further tax for a forest fire protection fund.

The land tax, so called, amounts to one per cent of the appraised value of the land and is imposed in respect of all holdings in excess of 1,000 acres.... This tax produces about \$70,000 a year.

With respect to fire tax, so called, the tax is three-quarters of a cent per acre on all holdings of 200 acres or more. This tax produces about \$25,000 per year.

The total provincial tax on real and personal property is less than \$100,000 a year and the total provincial revenue for the year ended November 30, 1946, the last complete year of the province, was \$22,500,000, so that the total direct taxation on land or from real estate is less than one per cent of the provincial revenue.

Yours very truly,

C. L. Beazley

Legislative Counsel.

Now that's that tax on wild lands that the Government of Nova Scotia collects....

Now another one: