

Fredericton, N. B.,  
November 4, 1963.

The Lieutenant-Governor in Council,  
Province of New Brunswick,  
Fredericton, N. B.

Dear Sir:

Having completed the tasks assigned to us pursuant to the Fiscal Inquiries Act (Chapter 6, Acts of New Brunswick, 1961-62) and the collateral terms of reference contained in Order-in-Council 62-185 of March 8, 1962, we have the honour to transmit the Report of the New Brunswick Royal Commission on Finance and Municipal Taxation.

We recommend that this Report be printed in both the French and English languages.

We have the honour to be, Sir,

Your obedient servants,

EDWARD G. BYRNE, Chairman

ARTHUR E. ANDREWS, Member

ALEXANDER J. BOUDREAU, Member

ULDERIC NADEAU, Member

CHARLES N. WILSON, Member



AN ACT TO ESTABLISH A COMMISSION ON  
FINANCE AND MUNICIPAL TAXATION  
IN NEW BRUNSWICK\*

Her Majesty, by and with the advice and consent of the Legislative Assembly of New Brunswick, enacts as follows:

1. This Act may be cited as the Fiscal Inquiries Act.
2. The Lieutenant-Governor in Council may cause a commission to issue under the Great Seal to one or more persons to make full inquiry, and to make findings and recommendations consistent with the public interest and the general welfare of the people of New Brunswick with respect to the whole field of relevant facts, issues and legislation relating to public or municipal fiscal matters within the Province of New Brunswick and to report the findings and recommendations of the Commission with reference to the matters comprised within the inquiry to the Lieutenant-Governor in Council, and without limiting the generality of the foregoing, the Lieutenant-Governor in Council may in particular instruct the Commission to make findings and recommendations with respect to such other matters as he specifies.
3. (1) The provisions of the Inquiries Act apply *mutatis mutandis* in respect of all such acts, matters and things as are necessary to enable complete effect to be given to the true intent and purpose of this Act.  
  
(2) The Commission may, with the approval of the Lieutenant-Governor in Council, make rules governing its own procedure, including the fixing of different quorums for general and special hearings.
4. The \*Commissioners shall make a report to the Minister of Finance and Industry of their proceedings and the evidence taken before them together with their findings and such recommendations as they see fit, and the Minister of Finance and Industry shall forthwith lay the report before the Lieutenant-Governor in Council.

\* Chapter 6, Acts of New Brunswick, 1961-2.

*MARCH 8, 1962*

62 - 185

Under section 2 of the Fiscal Inquiries Act, the Lieutenant-Governor in Council causes a commission to issue under the Great Seal to the following persons:

E. G. Byrne	Bathurst, [Chairman
C. N. Wilson	Saint John
Alexander J. Boudreau	Moncton
Arthur E. Andrews	St. Stephen
Ulderic Nadeau	Baker Brook

to hold inquiry into and concerning the desirability and feasibility of:

- (a) maintaining or increasing the present revenues of municipal bodies ;  
and
- (b) relieving individuals and industry of some part of municipal tax burdens by the substitution or creation of new or other sources of revenue or bases of taxation;

and without limiting the generality of the foregoing, in particular with respect to

- (c) the form, method and manner of,
  - (i) government,
  - (ii) administration,
  - (iii) assessment, rating and taxation (including methods),
  - (iv) taxation concessions, taxation privileges and special taxation arrangements,
  - (v) financing and expenditures, both capital and current (including controls),
  - (vi) fiscal policies,
  - (vii) boundaries, amalgamations, divisions, apportionments, consolidations, etc.,
  - (viii) order and government, and
  - (ix) a) payments, grants and subsidies, and  
b) the distribution of payments, grants and subsidies to or in behalf of, municipal bodies, including cities, counties, towns, villages, local improvement districts, civic associations, metropolitan areas, school districts, etc., and
- (d) the application of acts of the Legislature of New Brunswick relative to said municipal bodies;

and to report the evidence taken before them and the findings thereon and the proceedings of the Commission, together with recommendations with respect to any or all of the above matters, to the Lieutenant-Governor in Council.

(Sgd.) J. L. O'Brien  
Lieutenant-Governor