

Provincial Archives of New Brunswick

Finding Aid: RG 30 RS179

Title: *Records of the Royal Commission on Municipal Finance and Taxation (Byrne Commission).*

Volume; Approximately 3 linear metres of material in file folders.

Boundary Dates: 1962- 1 964

Restrictions: None

General Background:

The Royal Commission on Municipal Finance and Taxation was established by an Act of the New Brunswick Legislature in 1962. (Refer to 1961-62, Ch.6 - An Act to Establish a Commission on Finance and Municipal Taxation in New Brunswick - to be cited as the "Fiscal Inquiries Act"). This Commission was charged as follows.

"...one or more persons to make full inquiry,... relating to public or municipal fiscal matters within the Province of New Brunswick and to report the findings and recommendations . . .to the Lieutenant Governor-in-Council."

E.G. Byrne was appointed Chairperson of the five member Commission under Order-in-Council No. 62-185. This Order provided that

"...the Commission may, with the approval of the Lieutenant Governor-in-Council, make rules governing its own procedures. . . ,"

Order-in-Council No. 62-294, dated 6 April, 1962, approved the Rules of Procedure established to govern the proceedings of the Royal Commission.

The-terms of reference for the Byrne Commission were laid out very clearly in Order-in-Council No. 62-185, and established that the commission was to hold full 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 substitution or creation of new or other sources of revenue... in respect of
- c. the form, method and manner or,
 - i) government
 - ii) administration
 - iii) assessment, rating and taxation
 - iv) taxation concessions, taxation privileges and special taxation arrangements
 - v) financing and expenditures . . .
 - vi) fiscal policy

- vii) boundaries, amalgamations, divisions, apportionments, consolidations etc.,
 - viii) order and government, and
 - ix) a. payments, grants and subsidies, and
- b. the distribution of payments.

GROUP I

RBC/I - volume 1

- 1/1 File 1: Copies of Act and Commission establishing the Royal Commission,
- 2 File 2: Correspondence and memoranda concerning the drafting of the report - August-Nov., 1963.
- 3 File 3: Correspondence, memoranda and tables concerning municipal debt and taxation.
- 4 File 4: Correspondence and drafts of the Foreward.
- 5 File 5: Drafts of Table of Contents of Report.
- 6 File 6: Drafts of Introduction to Report and Correspondence.
- 7 File 7: Drafts, tables and memoranda relating to Chapter One of the Report.
- 8 File 8: Drafts, tables and correspondence relating to chapter Two of the Report.

RBC/2 -Volume 2

- 2/1 File 9: Drafts, tables and correspondence relating to Chapter Three of the Report.
- 2 File 10: Drafts, tables and memoranda relating to Chapter Four of the Report.
- 3 File 11: Drafts of Chapter Five of the Report and correspondence.
- 4 File 12: Drafts of Chapter Six of the Report and correspondence.
- 5 File 13: Drafts of Chapter Seven of the Report and correspondence.
- 6 File 14: Drafts of Chapter Eight of the Report and correspondence.
- 7 File 15: Drafts of Chapter Nine of the Report and correspondence.

RBC/3 - Volume 3

- 3/1 File 16: Drafts of Chapter Ten of the Report.
- 2 File 17: Drafts of Chapter Eleven of the Report and related documents.
- 3 File 18: Drafts of Chapter Twelve of the Report and related documents and correspondence.

- 4 File 19: Drafts of Chapter Twelve of the Report and related documents and correspondence.

RBC/4 - Volume 4

- 4/1 File 20: Drafts of Chapter Thirteen of the Report and related documents.
- 2 File 21: Drafts of Chapter Thirteen of the Report and related documents.
- 3 File 22: Drafts of Chapter Thirteen of the Report and related documents.
- 4 File 23: Drafts of Chapter Fourteen with related correspondence, memoranda and tables.

RBC/5 - Volume 5

- 5/1 File 24: Drafts of Chapter Fourteen with related correspondence, memoranda and tables.
- 2 File 25: Drafts of Chapter Fifteen with related correspondence and memoranda.
- 3 File 26: Drafts of Chapter Sixteen with related correspondence.
- 4 File 27: Drafts of Chapter Seventeen with related correspondence.

RBC/6 - Volume 6

- 6/1 File 28: Table- Acts relating to Taxation in New Brunswick.
- 2 File 29: Tables- Tax concessions in New Brunswick.
- 3 File 30: Table- Local Improvement Districts.
- 4 File 31: Drafts of Table on Taxation.
- 5 File 32: Tables of Municipal Expenditures.
- 6 File 33: Recommendations.
- 7 File 34: Recommendations - drafts, correspondence and memoranda.
- 8 File 35: Work Sheets - Municipal Revenues and Expenditures.
- 9 File 36: Work Sheets- Municipal Tax Base.

RBC/7 - Volume 7

- 7/1 File 37: Secretary's File re Commission Affairs - 1962.
- 2 File 38: Secretary's File re Commission Affairs - 1962-1963.

3 File 39: Ross, Touche and Company, Consultants.

4 File 40: Secretary's File re Preparation of Report.

RBC/8 -Volume 8

8/1 File 41: Secretary's File re Completion of Report.

2 File 42: Royal Commission on Saint John (Goldenberg Report).

3 File 43: Copies of Mr. Byrne's Letters - August, 1962 - April, 1963.

4 File 44: Agriculture (Appendix G).

5 File 45: Professor Whalen's Report on Local Government.

6 File 46: Miscellaneous I Terns.

RBC/9 Volume 9

9/1 File 47: Confidential memorandum and appendices regarding the development of Treasury Board Controls by the provincial Government, with covering letter to E. G. Byrne from J. F. O'Sullivan, Oct. 11, 1962.

2 File 48: Confidential Report on Reports and Controls, Treasury Department, Province of New Brunswick, Feb. 10, 1961 by Payne-Ross Ltd., Management Consultants.

3 File 48 A: Drafts of Appendices G-N and Tables 7A-C.

RBC/10 Volume 10

10/1 File 49: Act of Assembly establishing the Royal Commission on Municipal Finance and Taxation.

10/2 File 50: Terms of Reference for the Royal Commission by Order-In-Council, March 8, 1962 (62-I 85).

10/3 File 51: Rules of Procedure for the Royal Commission; Report and Recommendations to the Executive Council by the Deputy Minister of Municipal Affairs.

10/4 File 52: Oaths of Commission Employees, 1963.

10/5 File 53: Biographical notes on Commissioners Byrne, Andrews, Boudreau, Nadeau, Wilson, Graham, Moore, and White.

10/6 File 54: Interim Report of the Commission to the Lieutenant-Governor in Council, Aug. 12, 1963.

10/7 File 55: Final Report of the Royal Commission, November, 1963 (Office copy, specially marked for use of Appendix "C" on submissions.). (2nd copy found 15/8/1972).

- 10/8 File 56: Public Hearings of the Commission at Fredericton, Sept. 18-19, 1962: Summary of Proceedings, memoranda and correspondence.
- 10/9 File 57: Public Hearings of the Commission at **Bathurst** Nov. 6-7, 1962: Summary of Proceedings, memoranda and correspondence.

RBC/11 **Volume 11**

- 1 1/1 File 58: Public Hearings of the Commission at Edmunston, Nov. 20-21, 1962: Summary of Proceedings, memoranda and correspondence (not included in Final Report).
- 1 1/2 File 59: Public Hearings of the Commission at Newcastle, Jan. 15-16, 1963: Summary of Proceedings, memoranda and correspondence.
- 1 1/3 File 60: Public Hearings of the Commission at Campbellton, Feb. 12-13, 1963: Summary of Proceedings, memoranda and correspondence. (Also File 60A: includes various informational sheets and responses to questionnaires on education in Restigouche County.)
- 1114 File 61: Public Hearings of the Commission at Moncton, Feb. 25-27, 1963: Summary of proceedings, memoranda, and correspondence.
- 1 1/5 File 62: Public Hearings of the Commission at Saint John, Mar. 4-6, 1963: Summary of Proceedings memoranda and correspondence.

RBC/12 **Volume 12**

- 12/1 File 63: Public Hearing of the Commission at St. Stephen, Apr. [24], 1963: Summary of Proceedings, memoranda and correspondence.
- 12/2 File 64: Public Hearings of the Commission at Fredericton, June 10-14, 1963: Notes of Proceedings, memoranda and correspondence.
- 12/3 File 65: Memoranda giving partial listing of briefs received, 1963 (see also 10/7, File 55 above)
- 12/4 File 66: Brief No. 1, Town of Woodstock.
- 12/5 File 67: Brief No. 2, Queen's County Finance Board.
- 12/6 File 68: Brief No. 3, Woodstock Board of School Trustees (contents missing).
- 12/7 File 69: Brief No.4, Municipality of Sunbury County.
- 12/8 File 70: Brief No.5, Sunbury Co. School Finance Board.
- 12/9 File 71: Brief No. 6, Barker's Point Local Improvement District.
- 12/10 File 72: Brief No. 7, Joint Brief by Municipality of Gloucester and Gloucester County School Finance Board.

12/11 File 73: Brief No. 8, City of Fredericton.

RBC/13 **Volume 13**

13/1 File 74: Brief No. 9, Town of Shippegan.

13/2 File 75: Brief No. 10, Bathurst Power and Paper Company, Ltd. (contents missing)

13/3 File 76: Brief No. 11, Gorton-Pew, Ltd.

13/4 File 77: Brief No. 12, W. J. Kent and co., Ltd.

13/5 File 78: Brief No. 13, Forge Federation, endorsed by Acadian Federation.

13/6 File 79: Brief No. 14, George Eddy Co., Ltd.

13/7 File 80: Brief No. 15, Danny's Motel.

13/8 File 81: Brief No. 16, Municipality of Victoria.

13/9 File 82: Brief No. 17, Municipality of Madawaska.

13/10 File 83: Brief No. 18, Madawaska County School Finance Board.

13/11 File 84: Brief No. 19, City of Edmunston.

RBC/14 **Volume 14**

14/1 File 85: Brief No. 20, Town of St-Leonard.

14/2 File 86: Brief No. 21, Plaster Rock Local Improvement District.

14/3 File 87: Brief No. 22, Mrs. Hudson MacLeod, Edmunston.

14/4 File 88: Brief No. 23, Frazer Companies Ltd.

14/5 File 89: Brief No. 24, Joint brief by Municipality of Northumberland and Northumberland County School Finance Board.

14/6 File 90: Brief No. 25, Joint brief by Municipality of Kent and Kent County School Finance Board.

14/7 File 91: Brief No. 26; National Sea Products Ltd. (Eagle Fisheries Ltd? See above 10/7 - File 55).

14/8 File 92: Brief No. 27, George Burchill & Sons Ltd.

14/9 File 93: Brief No. 28, W. S. Loggie Co., Ltd.

14/10 File 94: Brief No. 29, Rogersville Chamber of Commerce [contents missing].

- 14/11 File 95: Brief No. 30, Town of Chatham.
- 14/12 File 96: Brief No. 31, Chatham Board of School Trustees.
- 14/13 File 97: Brief no. 32, Town of Newcastle.
- 14/14 File 98: Brief No. 33, St. Quentin Local Improvement District.
- 14/15 File 99: Brief No. 34, Kedgwick Local Improvement District.
- 14/16 File 100: Brief No. 35, St. Quentin Consolidated School District.
- 14/17 File 101: Brief No. 36, Kedgwick Consolidated School District.
- 14/18 File 102: Brief No. 37, Grand Falls District Committee for Amalgamation with Victoria County.
- 14/19 File 103: Brief No. 38, Town of Dalhousie.
- 14/20 File 104: Brief No. 39, Dalhousie Board of School Trustees.

RBC/15 **Volume 15**

- 15/1 File 105: Brief No. 40, Madawaska Farmers' Association.
- 15/2 File 106: Brief No. 41, St Quentin's Farmers' Federation.
- 15/3 File 107: Brief No. 42, Joint Submission by the Municipality of Westmorland and the County School Finance Board of Westmorland County.
- 15/4 File 108: Brief No. 43, City of Moncton (and no. 43A, Report based on a Questionnaire on Municipal Finance in New Brunswick).
- 15/5 File 109: Brief No. 44, Municipality of Albert (two types, contents differ).
- 15/6 File 110: Brief No. 45, Town of Sackville (two types, contents differ).

RBC/16 **Volume 16**

- 16/1 File 111: Brief No. 46, School Board of the Town of Sackville.
- 16/2 File 112: Brief No. 47, Louis A. Robichaud, Moncton, N. B.
- 16/3 File 113: Brief No. 48, Moncton Archdiocese French Farmers' Federation.
- 16/4 File 114: Brief No. 49, Union of New Brunswick Municipalities.
- 16/5 File 115: Brief No. 50, Municipality of Westmorland.
- 16/6 File 116: Brief No. 51, City of Lancaster (annual report of corporation appended

as 51A).

- 16/7 File 117: Brief No. 52, Municipality of Kings County.
- 16/8 File 118: Brief No. 53, County School Finance Board of Kings County.
- 16/9 File 119: Brief No. 54, Board of Trustees, School District No. 2, Parish of Sussex.
- 16/10 File 120: Brief No. 55, Joint Submission by J. D. Irving, Ltd.; D'Auteuil Lumber Co., Ltd.; New Brunswick Railway Company Co.; Irving Pulp and Paper Ltd. (see also Brief no. 68, File 133).
- 16/11 File 121: Brief No. 56, West Charlotte Development Board.
- 16/12 File 122: Brief No. 57, Municipality of Carleton County.

RBC/17 **Volume 17**

- 17/1 File 123: Brief No. 58, Bathurst Power and Paper Co. Ltd.
- 17/2 File 124: Brief No. 59, New Brunswick International Paper Company.
- 17/3 File 125: Brief No. 60, New Brunswick Forest products Association, Inc. (Synopsis appended as 60A).
- 17/4 File 126: Brief No. 61, Fraser Companies Ltd.
- 17/5 File 127: Brief No. 62, Moncton Board of Trade.
- 17/6 File 128: Brief No. 63, Joint Submission by the New Brunswick School Trustees Association and the New Brunswick Teachers Association (entitled "Proposed Educational Finance Plan for New Brunswick").

RBC/18 **Volume 18**

- 18/1 File 129: Brief No. 64, L'Association Acadienne d'Education du Nouveau-Brunswick.
- 18/2 File 130: Brief No.65, L'Association des Instituteurs Acadiens.
- 18/3 File 131: Brief No.66, New Brunswick Branch, The Canadian Manufacturers' Association.
- 18/4 File 132: Brief No. 67, New Brunswick Federation of Agriculture.
- 18/5 File 133: Brief No. 68, Joint Submission of Irving Pulp and Paper Ltd.; Irving Refining Ltd.; J. D. Irving Ltd.; Saint John Shipbuilding and Drydock Co. Ltd.; and Irving Oil Co. Ltd. (see also Brief no. 55, File 120.).

18/6 File 134: Brief No.69, Atlantic Sugar Refineries Co. Ltd.

RBC/19 **Volume 19**

19/1 File 135: Brief No.70, William H. Crandall and Associates (Management) Ltd.

19/2 File 136: Brief No.71, Mrs. Vital Blanchard, Caraquet, N. B.

19/3 File 137: Brief No. 72, Non-residents Association of Saint John.

19/4 File 138: Brief No. 73, Mr. James E. Porter, Perth, N. B.

19/5 File 139: Brief No. 74, Mr. D. A. MacDonald, Moncton.

19/6 File 140: Brief No. 75, New Brunswick Rural Municipalities Association.

19/7 File 141: Brief No. 76, New Brunswick Association of Assessing Officers.

19/8 File 142: Brief No. 77, Mr. C. A. Stultz, Petitcodiac.

–Representations by Correspondence–

19/9 File 143: List of parties submitting representations by correspondence. Also file of correspondence with L. A. Doucet, Gloucester Co., Superintendent of Schools, on the nature of his brief.

19/10 File 144: Representation No. 1, Mr. James C. Kingston, Edmunston, N. B.

19/11 File 145: Representation No. 2, Mr. Lawrence A. McGrath, Saint John, N. B.

19/12 File 146: Representation No. 3, Mr. Robert G. Smith, Lancaster, N. B.

RBC/20 **Volume 20**

20/1 File 147: Representation No. 4, Mr. Edward Ryan, St. Stephen, N. B.

20/2 File 148: Representation No. 5, Mr. William B. Kee, Westfield, N. B.

20/3 File 149: Representation No. 6, Mr. John W. C. Rogers, Rothesay, N. B.

20/4 File 150: Representation No. 7, Mr. R. H. McGonigle, St. Andrews, N. B.

20/5 File 151: Representation No. 8, Mr. James R. Ross, Nashwaak Bridge, N. B.

20/6 File 152: Representation No. 9, Mrs. Chester Norton, Milltown, N. B.

20/7 File 153: Representation No. 10, Mr. John F. H. Teed, Saint John N. B.

20/8 File 154: Representation No. 11, Mr. T. R. Malcolm, Dorval, P. Q.

- 20/9 File 155: Representation No. 12, Mr. Armel Gionet, Middle Caraquet, N. B.
- 20/10 File 156: Representation No. 13, Les **Cercles D'Etudes** du Diocese de Bathurst.
- 20/11 File 157: Representation No.14, Mr. Ralph F. Streb, Saint John, N. B.
- 20/12 File 158: Representation No. 15, Canadian Forestry Association of New Brunswick.
- 20/13 File 159: Representation No. 16, Mr. Alphonse Mailloux, **Centre-St. Simon**, Gloucester Co.
- 20/14 File 160: Representation No. 17, Mr. Ronald Stevenson, Fredericton, N. B. (Clerk of Leg. Assembly).

RBC/21 **Volume 21**

- 21/1 File 161: Representation No. 18, Mr. William J. Vickers, Newcastle, N. B.
- 21/2 File 162: Representation No.19, Mr.Vital Gaudet, St. Joseph, N. B.
- 21/3 File 163: Representation No. 20, Mr. H. A. Hanson, Fredericton, N. B.
- 21/4 File 164: Representation No. 21, Mr. John K. C. Graham, Belleisle Creek, N. B.
- 21/5 File 165: Representation No. 22, Mr. John McInnis, Upper Pokemouche, N. B.
- 21/6 File 166: Representation No. 23, Mr. Paul Barry, Saint John, N. B.
- 21/7 File 167: Representation No. 24, Carter, Taylor and Ryan, Barristers and Solicitors, Saint John.

– Departmental Submissions–

- 21/8 File 168: Department of Agriculture, Submission and appended papers.
- 21/9 File 169: Department of the Attorney General.
- 21/10 File 170: Department of Education, speech of the Minister, the Hon. Henry Irwin, in regard to the Schools Act introduced into the Legislature Nov. 26, 1965 (probably added later by Commission staff).
- 21/11 File 171: Fisherman's Loan Board of New Brunswick.

RBC/22 **Volume 22**

- 22/1 File 172: Department of Health, Submission and appended papers.
- 22/2 File 173: Department of Lands and Mines.

- 22/3 File 174: Department of Municipal Affairs, submission and correspondence, tables, circular letters, and positional papers appended.
- 22/4 File 175: New Brunswick Electric Power Commission.
- 22/5 File 176: Department of Public Works.
- 22/6 File 177: Treasury Board, no submission, reports, memoranda and related papers.
- 22/7 File 178: Department of Youth and Welfare.

RBC/23 **Volume 23**

~~-Questionnaire on Municipal Finance: Correspondence-~~

- 23/1 File 179: correspondence with Albert County.
- 23/2 File 180: correspondence with Carleton County.
- 23/3 File 181: Correspondence with Charlotte County.
- 23/4 File 182: Correspondence with Gloucester County.
- 23/5 File 183: Correspondence with Kent County.
- 23/6 File 184: Correspondence with Kings County.
- 23/7 File 185: Correspondence with Madawaska County.
- 23/8 File 186: Correspondence with Northumberland County.
- 23/9 File 187: Correspondence with Queens County.
- 23/10 File 188: Correspondence with Restigouche County.
- 23/11 File 189: Correspondence with Saint John County.
- 23/12 File 190: Correspondence with **Sunbury** County.
- 23/13 File 191: Correspondence with Victoria County.
- 23/14 File 192: Correspondence with Westmorland County.
- 23/15 File 193: Correspondence with York County.
- 23/16 File 194: Correspondence with City of Campbellton.
- 23/17 File 195: Correspondence with City of Edmunston.

23/18 File 196: Correspondence with City of Fredericton.

23/19 File 197: Correspondence with City of Lancaster.

23/20 File 198: Correspondence with City of Moncton.

23/21 File 199: Correspondence with City of Saint John.

23/22 File 200: Correspondence with Town of Plaster Rock.

23/23 File 201: Correspondence with Village of Port Elgin [contents missing]

-Questionnaire on Municipal Finance: Replies and Correspondence-

23/24 File 202: Memoranda and notes in explanation of the questionnaire on Municipal Finance.

23/25 File 203: Reply of Albert County.

23/26 File 204: Reply of Carleton County.

23/27 File 205: Reply of Gloucester County.

23/28 File 206: Reply of Kings County.

23/29 File 207: Reply of Madawaska County.

23/30 File 208: Reply of Northumberland County.

23/30A File 208A: Reply of Queens County.

RBC/24 **Volume 24**

24/1 File 209: Reply of Restigouche County.

24/2 File 210: Reply of Saint John County.

24/3 File 211: Reply of **Sunbury** County.

24/4 File 212: Reply of Victoria County.

24/5 File 213: Reply of Westmorland County.

24/6 File 214: Reply of York County.

24/7 File 215: Reply of Barker's Point.

24/8 File 216: Reply of Bathurst.

24/9 File 217: Reply of Dalhousie.

24/10 File 218: Reply of Dieppe.

RBC/25 **Volume 25**

25/1 File 219: Reply of East Riverside - Kinghurst.

25/2 File 220: Reply of Edmunston.

25/3 File 221: Reply of Fredericton [large map of city transferred to Map Division].

25/4 File 222: Reply of Grand Falls.

25/5 File 223: Reply of Kedgwick.

25/6 File 224: Reply of Lancaster.

25/7 File 225: Reply of Lewisville.

25/8 File 226: Reply of Milltown.

25/9 File 227: Reply of Moncton.

25/10 File 228: Reply of Newcastle.

25/11 File 229: Reply of Norton.

25/12 File 230: Reply of Oromocto.

25/13 File 231: Reply of Pokemouche - Inkerman.

25/14 File 232: Reply of Quispamsis.

25/15 File 233: Reply of Riverview Heights.

25/16 File 234: Reply of Rothesay.

RBC/26 **Volume 26**

26/1 File 235: Reply of St. Andrews

26/2 File 236: Reply of St. George.

26/3 File 237: Reply of Saint John.

26/4 File 238: Reply of St. Leonard.

26/5 File 239: Reply of St. Stephen.

26/6 File 240: Reply of Shippegan (map transferred to Map Division).

- 26/7 File 241: Reply of Sussex.
- 26/8 File 242: Reply of Woodstock.
- 26/9 File 243: Reply of St. Peters Local Improvement District.
- 26/10 File 244: Reply of Chatham.
- 26/11 File 245: Reply of Sackville.
- 26/12 File 246: Reply of Caraquet.
- 26/13 File 247: Reply of Shediac.
- 26/14 File 248: Reply of St. Martins.

RBC/27 **Volume 27**

- 27/1 File 249: Correspondence file with Prof. Phillip H. White on the subject of taxes on agricultural properties, 1962. Includes progress reports and statistical tables.
- 27/2 File 250: Correspondence file of Professor Phillip H. White on the subject of real estate sales, assessment, and taxation. Includes copies of responses of various municipalities to Commission's questionnaire, informational sheets on real estate sales, statistical tables, printed booklets and reports (2 file folders).
- 27/3 File 251: As above (Researchers should also see File 179-248 above in regard to responses of Counties and Municipalities on the subject of assessment.)
- 27/4 File 252: Statistical tables prepared in connection with materials in Files 249-251 above [original folder labelled "Statistical Tables for Legislative Library"].

RBC/28 **Volume 28**

- 28/1 File 253: Minutes of Meetings, 16.8.961, 27.10.961 and 12.3.962. Also contains Synoptic Report of Legislature for 9.3.962.
- 28/2 File 254: Commission Agenda for meetings with Deputy Ministers of N. B. Government: Draft letter to Deputy Ministers: Program of meetings N. B. Executive Council members; Draft Letter of intent to Ministers; and List of Commission members.
- 28/3 File 255: Correspondence File of E. G. Byrne, April-June, 1963, on the subject of Provincial Income Tax; Industrial Development and Corporate Taxation; and Employment of persons by the Commission.
- 28/4 File 256: Correspondence in regard to N. B. Public Hospitals, and Commission meetings with their Administrators.

- 28/5 File 257: Press releases of Commission on meetings to be held and Questionnaire on Municipal Taxation; memoranda on press releases; correspondence on press releases, 1962-I 963.
- 28/6 File 258: File on the motion of the Opposition 13.3962, to require government to meet with municipalities before the final report of the Commission.
- RBC/29** **Volume 29**
- 29/1 File 259: Correspondence, memoranda and responses on Commission questionnaire on municipal taxation (Researchers should also see responses on taxation and assessment in files 179-252 above).
- 29/2 File 260: Memoranda and related documents on Commission Expenditures, 19624963.
- 29/3 File 261: Miscellaneous correspondence and documents as follows: Letter of T. R.A. Malcolm to Premier Robichaud, 20.3.963; two confidential memoranda on the effect of taxation in Saint John under new proposals; and school finance in Restigouche County.
- 29/4 File 262: Miscellaneous statistical files, as follows: Dept. of Finance, Computer Installation and Program Schedule; Provincial Grants to School Boards; Taxing Units having Agreements with Companies in N. B.; Acts relating to Taxation in N. B.; Tax concessions granted by cities in N. B.; Local improvement districts in N. B. (1963).

– Documents and Studies Acquired.–

- 29/5 File 263: "The Municipality's Responsibility For Financing the cost of Hospitals," by E. Royden Colter, City Manager of Windsor, Ontario, 13.6.962.
- 29/6 File 264: "Organization and Administration of the Public Services of the Province of New Brunswick: Report I, Administrative Organization of the Provincial Government," by the Public Administration Service, Chicago, 25.1.962.
- 29/7 File 265: "Keeping Local Government in Step with the Times," by Richard Cobb, n. d.
- 29/8 File 266: "Submission on Municipal Finance and Taxation" by the Union of Nova Scotia Municipalities, presented to Messrs. Touche, Ross, Bailey and Smart, engaged by the Province of N. S. to study Prov. and Municipal Taxation and related matters, June, 1963.

RBC/30 **Volume 30**

- 30/1 File 267: 'Submission to the Royal Commission on Health Services' submitted by the Dept. of Health, Province of N. B., 9.11.961.

- 30/2 File 268: "Final Report of the Commissioner of Mines in New Brunswick, Fredericton, N. B. ," 24.3.960.
- 30/3 File 269: "Papers Submitted by the Department of Finance [Canada] to the Royal Commission on Banking and Finance," Ottawa, 1962.
- 30/4 File 270: "Provincial-Municipal Fiscal Relations and Economic Development in a Low-Income Province: Nova Scotia," by John F. Graham, Columbia University, 1959. [Researchers may also wish to consult Dr. Graham's later work for the Maritime Union Study, available at P. A. N. B.]
- 30/5 File 271: "The Atlantic Provinces Research Board," by A. C. Parks and F.R. Drummie and "The Report of the Royal Commission on Finance and Municipal Taxation in New Brunswick: A Review and Commentary" by Thomas J. Plunkett. Two articles in the March, 1965, issue of Canadian Public Administration, volume VIII, No. 1.
- 30/6 Documents on the Educational Institutions of New Brunswick, their consolidation, and Governmental policy, 1962-1 964.
- 30/7 Radio address by E. G. Byrne on Equal Opportunity [Record and tapes]. (Transferred from RS1 I- old ROP/1/1) (PI 13/106-1 12-AV Section).