BAIT AND SWITCH: THE FINANCES OF NEW BRUNSWICK MUNICIPAL REFORM ONE YEAR ON

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Now that we are almost two years into the 2022 Higgs municipal reform, it is time to begin to assess its impact, especially on municipal finances and property taxpayers. While the provincial government emphasized the extension of the municipal democratic franchise to all but 8% of the population in a system that was presented as more streamlined and efficient, there is also a possibility that rural people in particular will take a financial hit well beyond their expectations. I argued in the fall of 2022 that there would be financial "sticker shock"[1] in reaction to the ultimate impact of the Higgs government's municipal reform, in advance of the launching of most of the reform initiatives on January 1, 2023. I also posited that the process of selling the reform to the public was less than completely honest, exemplified by the financial issues. In 2002, the provincial Comptroller produced a report that said that Local Service District (LSD) residents were at that time subsidized by the provincial government by $39.6 million per year, above and beyond real-property tax revenues and equalization grants, because successive provincial governments would not raise sufficient revenues from LSD residents.[2]

At the same time municipal tax revenues had gone up considerably since 1980 and would continue to do so after 2002. From 2002 to 2022, the average municipal tax rate increased by 3% but the bigger story is that real property assessment value increased by 137%, whereas in the same period LSD tax rates increased 3.3% and real property values increased by only 74.6%.[3] Considering that LSD taxes pay primarily for transportation and policing (the two most expensive and inflation-prone municipal services), it is not a stretch to see the provincial government's enthusiasm for this reform as a way of greatly reducing its own subsidy to rural residents (to be taken on by the municipal sector), even though this was never mentioned publicly as a motivation in 2021 and 2022. We could expect extraordinary tax increases on former LSD residents by their new municipal governments, regardless of whether they get more for their money, as this has been a long-term goal of the municipal sector.[4] These concerns have attracted some media interest,[5] and the issue is whether the concerns have been borne out.

In this Invited Essay we will proceed as follows. First, we will survey media coverage on tax-rate increases in a wide variety of municipalities, focusing mainly on southeastern New Brunswick and noting the commonality of twenty-five cent tax increases on former LSD residents to be phased in over five years. Second, we will confirm these findings by looking at aggregate data provided by the Local Government Branch of the Department of Environment and Local Government. Third, we will look at the dynamics of the municipal take-over of paying 100% of the costs of policing and at possible scenarios in which increased costs will be borne by municipal taxpayers. Finally, we suggest topics for future research and call on observers to be alert for further government actions that might move us in the direction of a repeal of the Equal Opportunity Program.

Follow the Money

It is worth remembering that while Minister of Local Government and Local Governance Reform Daniel Allain led with the selling point that this reform was about solving the "democratic deficit" in rural New Brunswick, he repeatedly told LSD residents that "you should not pay more unless you get more services."[6] When the new proposal was unveiled in November 2021, Minister Allain said that "there shouldn't be a rise in taxes" and "*if* there is some type of increase in taxation there's going to be a phased-in approach…" (emphasis added)[7] Soon the province's municipalities would be given the green light to raise taxes on LSD property owners by twenty-five cents or more over five years without regard for whether they are getting additional services. (The "25 cents" represents $.25 on each $100 of assessment).[8] With provincial permission municipalities can also exceed the five-cent annual limit during the five-year transitional period. By definition this "shared services formula" has meant that all rural taxes will go up as a means of contributing to the costs of existing services (such as recreation facilities and infrastructure) historically provided by the legacy municipalities. It is generally agreed that average real property values and average household incomes are lower in the former LSDs than in the municipalities, and some people decided to live in LSDs because of this. We may be facing a political time bomb in rural New Brunswick because of the zeal to increase rural taxes significantly at the same time as people are coping with high pandemic-era interest rates, cost of living increases, and incomes that are not keeping pace with inflation. No New Brunswick government of either stripe has told former LSD residents that their local services are subsidized by general provincial revenues nor have they tried to convince them that they should pay more for what they currently receive, both directly and indirectly.

As I expected, the major contemporary issues are financial and the pattern that we are seeing is that province-wide the tax rates in the former LSD areas are increasing, sometimes in the form of announced five-year plans. Empirically, what happened to local tax rates in 2023 and 2024 in New Brunswick? In those existing municipalities that have incorporated new territories, setting tax rates was still in the hands of municipal councils. As we will see below, evidence from the media indicates that many municipalities raised taxes significantly in newly incorporated areas as predicted would happen, without regard for whether these citizens would receive additional services. In some cases, municipalities announced five-year plans to raise these tax rates in former LSDs to a rate much closer to the municipal rate, and, in the context of significant increases in property values, and in many cases core municipal tax rates (sometimes called "internal" tax rates) were cut slightly. In the new municipalities, in the first year at least, the municipal budget and tax rate was set by the provincial facilitator, who acted as an unelected intendant during the transition period. In these cases, tax rates went up in 2023 though the tax rates for 2024 were in the hands of the newly constituted municipal councils.

I will begin with some stories covered in the media (focusing on southeastern New Brunswick) and then look at the broader data. First, there is often planned convergence in which tax rates in legacy municipalities (the "inside rate") are going down. Anecdotally, there have been many stories in the media along these lines. In the case of Fredericton, the city announced a seven-cent cut to the "inside rate" and a five-cent increase in the rates for the former LSD areas (both for 2023), that have been incorporated into the city.[9] In February 2023 Tantramar Treasurer Michael Beal said that the former Sackville and Dorchester tax rates will go down and the provincial government's facilitator has created a trajectory in which former LSD tax rates will go up twenty-five cents over five years, starting in 2023.[10] The Mayor of Fundy-St. Martins, Jim Bedford, complained that taxes for residents of former LSDs, like Simonds LSD, are going up twenty cents while Fairfield LSD is going up fifteen cents.[11]

Welcome to the new municipality of "Financial Straits"

A certain number of New Brunswick municipalities are considered close to insolvency[12] and Campbellton is probably one of them. It continues to raise its "inside tax rate" (up to $1.84 in 2023 from $1.7763 in 2022) while most other cities are cutting theirs. That's on top of assessment increases, though those are not increasing as fast as elsewhere.[13] The most vulnerable municipalities are those that have less than $300 million in assessment and a population of less than 4000. There are eighteen of these plus most of the rural districts. In the case of Doaktown, the tax rate on the new residents of the former Blissville LSD may go up 36% over five years and it may not be enough to meet expenses of services for new constituents.[14]

The City of Dieppe is an interesting case, and the situation is aggravated by media coverage that obscures rather than illuminates what is happening. Like the other major cities, Dieppe has absorbed new citizens and territories that make up only a small fraction of the new total population and it set its own budget in 2023 without the aid of a provincial facilitator. In its media release dated November 29, 2022, Dieppe announced that in its 2023 budget it would cut its tax rate by 7.95 cents, in light of its 15% increase in assessments. Further, "in accordance with a five-year catch-up plan," the tax rate will be 54.45 cents per $100 of assessment in the former Greater Lakeburn LSD and 46.77 cents for those in the former Scoudouc LSD. This in addition to the 41.15 cents per $100 that former LSD residents will still pay the provincial government directly for highway construction, snow clearing, and road maintenance.[15] The release does not say how much the former LSD rates are increasing or what the average overall increase is, including assessment increases. The coverage in Brunswick News did not help, because the reporting closely tracks the media release, and it also does not provide this information. It is worth saying too that the news story headline is "Dieppe cuts tax rate in 2023 budget" and any reference to former LSD rates for the 800 new citizens is only found in paragraph six.[16] This was confirmed by Stéphane Thériault, Dieppe's Treasurer and Director of Finance, who said that "based on the shared services formula established by the province, both LSDs should be taxed at a rate of $0.7658 per $100 of assessment value, which is around what the tax rate will be at the end of the 5-year tax increase program." In year one that meant a 5.54 cent increase in Lakeburn and 7.46 cent increase in Scoudouc. He also confirmed that this is based on the assumption that the provincial government also collects the separate tax for highways (41.15 cents) for that period.[17]

The story is similar for 2024. In its November 2023 press release, Dieppe announced that it was cutting the legacy tax rate by three cents for 2024 based on a 12.5% growth in assessments, and this time they announced that they were increasing the former Lakeburn and Scoudouc LSD rates by five cents in year two of the five-year plan. Once again, the news headline said that "Dieppe cuts tax rate in 2024 budget," though it once again tracks the media release and says in the second-last paragraph that LSD rates are going up by five cents.[18]

The pattern is continued in Cap-Acadie, the new municipality centred on Cap-Pelé and the former Rural Community of Beaubassin. Based on an assessment increase of 14%, the provincial facilitator and transition committee reduced Cap-Pelé taxes to $1.30 per $100 of assessment and kept the Rural Community and LSD tax rate the same (the rates for Beaubassin and Haute-Aboujagane were already above the provincial LSD Average).[19] In 2024, citing increased costs, the mayor and council raised all tax rates by two cents, in addition to an assessment increase of 12.7% based on 2023 growth.[20] Readers should be reminded that in all cases assessment increases are made up of a combination of the value created by new development and assessed increases in existing properties. In November 2023 the new rural municipality of Maple Hills, one of the new municipalities fashioned solely from former LSDs, passed its first budget with an average tax increase of one cent. It is located north of Moncton, has 8500 people and a tax base of $1.027 billion, and is centred on the formerly unincorporated community of Irishtown. In this case the new municipality is transitioning slowly from LSD status, since the provincial government will provide policing as well as transportation services at a combined cost of just over fifty-eight cents (which includes just under seventeen cents for RCMP coverage). The municipality's additional tax rate will be 33.72 cents, though that may be higher for areas that have streetlights.[21] In 2024 the average tax rate increased by one cent per $100 but neither the media coverage nor the municipal media release indicates the year-over-year assessment increase.[22] However, Maple Hills budget figures note that the total assessment increased by 9.5% from 2023 to 2024.[23]

In aggregate the data provides some interesting insights, drawn from the 2022 and 2023 reports of the now-renamed *Local Government and Rural District Statistics for New Brunswick*, produced by the provincial Department of Environment and Local Government. To put it in aggregate, general, and visual terms, and as Table 1 indicates, the effective municipal tax rate declined significantly in 2023 and the average tax rate in the new rural districts (what was left of the former LSDs) went up significantly. This is because legacy municipal rates were cut on account of the high assessment increases, and the new municipal residents, amounting to 22% of the population, are in the short run paying a lower tax rate than the rest of the municipal sector. Second, regarding rural districts, the highest-value parts of the former LSDs are now municipalized, and what is left are the highly rural and sparsely populated areas of the province (a majority of which is Crown land). Tax rates are going up in these areas, though (and perhaps because) they have the lowest assessed-value growth in the province. As we will see below, part of the basis for tax rate increases for these areas will be the recording of annual deficits that will be made up for by future revenue increases, either via tax rate increases, assessment increases, or both.

Table 1. Average Effective Tax Rates, New Brunswick Municipalities and LSDs/Rural Districts.

Figures are the effective annual percentage tax rate on assessed property value.

YEAR	MUNICIPALITIES	LOCAL SERVICE DISTRICTS (2022) RURAL DISTRICTS (2023)
2022	1.5025	.9722
2023	1.359	1.0734

Source: *Local Government and Rural District Statistics for New Brunswick* (2022–2023).

It should be clear that we are witnessing the beginnings of a significant shift in the size and role of the municipal government sector purely on a financial basis. In 2022 the total municipal tax revenue was $987 million and in 2023 the total municipal tax revenue was $1.205 billion, a 22% increase, which should be no surprise as approximately 22% of the provincial population and significant territory was newly municipalized.[24] This is the result in the first year of a five-year process to significantly increase former LSD tax rates and does not include rural highways and transportation, as these revenue and expenses do not yet go through the municipal books. In aggregate these tax rate increases will be significant over five years, by New Brunswick standards, though no doubt the anti-tax Higgs government will do its best to keep itself at a distance.

Another interesting aspect of the reform is the different treatment of the new Rural Districts compared to the LSDs in the area of publicly disclosed data. Historically, section 3 of the reports showed the "net budget" for each LSD and then the provincial equalization grant, tax base, warrant (money to be raised), and the tax rated needed to meet expected expenditures. What it never showed in the recent past was whether these budget numbers were realistic or met the expenses. For example, historically taxes in LSDs overwhelmingly covered two areas of activity, policing and transportation, the latter at a rate of 41.15 cents, which is still paid by almost all former LSD residents who are now municipalized. In 2022 the LSD residents paid a province-wide total of $45,208,262 for policing services, but the question has always been whether that covers the cost, just as we might ask whether the 41.15 cents covers the cost of rural highway construction and maintenance. The answer is probably "no", since that is at the core of the hidden provincial subsidies of the former LSD territories that was the subject of a Comptroller's report that has been at the centre of this issue over the past twenty-two years.

However, as of 2023, the data for the new Rural Districts, with their elected advisory committees, is now reported a bit differently. In a way similar to the municipalities, there is now a new column for the deficit or surplus from two years previous, which is essentially the first entry for the budget year. So, the 2023 Rural District reports disclose the 2021 deficits or surpluses accumulated by the LSD components of the district, derived from actuals that are not provided, as part of setting the tax rate in 2023. By 2025 there will be a single deficit or surplus carried over from 2023 (the first year of the new regime).[25] It may be that the provincial government will ultimately pursue full cost recovery for all services in the Rural Districts, especially policing, even if this will not be done yet for transportation, which is still a "black box" without any disclosure of how closely the revenues raised from the special levy mirrors provincial expenditures for those services. Rural Districts are not incorporated and do not own property and are not subjected to a third-party external audit. These surpluses or deficits are calculated by the Department of Environment and Local Government as part of their overall operations and budget.[26]

When Premier Higgs announced in 2023 an increase in the number of RCMP officers over the next two years, among other crime-prevention measures, the English-language media did not highlight the fact that the provincial government was announcing something that would not be paid by general revenues but rather would be paid for eventually by the taxes of rural citizens in rural districts and municipalities covered by the provincial RCMP contract (as opposed to a municipal RCMP detachment). On April 13, 2023, the premier ear-marked $52.4 million in new funding to Justice and Public Safety to fight crime. Of this "$20.5 million [is] in the provincial policing services agreement, that will pay for 80 additional RCMP officers, including 51 new frontline officers for rural areas."[27] Sure enough, according to the Public Accounts, the actual expenditure on "Policing Contract Management" went from $96.089 million in Fiscal Year (FY) 2021–2022 to $109.213 million in FY 2022–2023, to budgeted amounts of $125.333 in FY 2023–2024 and $137.795 million for FY 2024–2025.[28] No doubt some of this reflects the increasing costs of policing on a per-officer basis, but that is a 43% increase over three years. In the coming years will we expect to see higher policing bills paid by citizens in Rural Districts as well as municipalities that contract directly or indirectly with the RCMP?

The answer so far is probably "yes". We see this in the new municipality of Tantramar, where the Council has decided, understandably, to extend the Sackville municipal RCMP detachment to cover the former LSD areas in the new municipality. In fall of 2023, municipalities that had expanded and that had a direct contract with the RCMP were told that they must have a single contract with the RCMP, with either a designated detachment or service under the Provincial Policing Service Agreement (PPSA). However, this means an increase in the cost of policing for those rural areas in the short term, and it may be more pronounced in the longer term. According to provincial documents, in 2022 the three LSDs now in the Town of Tantramar paid $321,252 for the cost of policing and Dorchester village paid $181,666 (for a total of $502,918), whereas in 2024 these same areas paid around the same for the cost of policing,[29] not including the automatic five cent increase for that year. The Canadian trend is that calls for police service were down in 2022/2023 and the cost of policing was up 6%, though that is mostly accounted for by inflation and population increases.[30] In New Brunswick we anticipate the cost of policing will be redistributed from the provincial general fund to real property taxpayers. Effective April 1, 2024, the Town of Tantramar decided to extend the Sackville RCMP municipal detachment to the entirety of the new municipality by increasing the member complement from ten to fourteen. The RCMP had recommended three additional officers (to thirteen in total) based on a number of criteria to cover the new municipality and the Tantramar Council decided to expand by four, at a per officer cost of around $125,000, or $500,000 in total. Sackville's population as of 2021 was 6099[31] and its surface area was 73.9 square km, and the new town has 9020 people and is ten times the geographic size of the former town at its core.

This means that Tantramar will pay the federal government directly rather than via the provincial government contract in order to police its new former LSD citizens and territory. This is in the context of complaints over the years about perceived shortcomings in RCMP coverage in rural New Brunswick, in terms of visibility and response times. One of the issues is whether the new complement of fourteen will be sufficient or whether the former taxpayers, particularly in Sackville, will be subsidizing the non-Sackville territory. The RCMP's call for additional resources to police the whole town via the municipal detachment was affordable in the short term because it came close to what the Village of Dorchester and LSD residents historically paid for policing and absorbs part of the tax increases (for "shared services" and assessment increases) that they are paying. But what if it is not enough, either because policing will still be thin outside of Sackville or there will be less RCMP presence in Sackville because of the broader responsibilities of the detachment? Suffice it to say that whatever pressures emerge regarding policing will now be felt at the Tantramar Town Hall and not the provincial government, which is consistent with the argument about the provincial interest in reducing its responsibilities through downloading this expensive item of service provision to municipalities. These same dynamics will be at play throughout the province.

We should expect in the coming years that the provincial government (whether Liberal or Conservative) will also attempt to turn rural highways over to these new municipalities and that may be a repeat of the scenario in which over time significant tax increases and/or cross subsidies will be needed to provide those services. Michael Beal, Tantramar's Director of Financial Services, commented that the former Town of Sackville could not pay for its roads and transportation based on only 41.15 cents of the former town tax base so it seems unlikely that additional rural areas could be maintained without further tax rate increases.[32]

"There's a time when you act … At some point you get on with it."[33]

On the last day of the legislative session of 2024 Premier Blaine Higgs said the above, in response to criticism about his tendency to charge forward in policy making. Certainly the 2022 municipal reform was undertaken as a major act of political will during the Covid pandemic when so many people were preoccupied with other things besides municipal reorganization. It should be clear that we are already seeing a remarkable impact on rural New Brunswickers financially, with the possibility that environmental and cultural impacts will follow in the coming years. These financial repercussions will be extended if and when the provincial government transfers the real cost of rural transportation to municipalities *and* rural districts. This may make the transfer of policing a relative bargain by comparison.

Going forward there is a clear research agenda to be pursued. First, we should be looking inside the 2021–2022 reform process. As a starting point, what, if any, lessons had the Local Government branch learned from the creation of the City of Miramichi or the expansion of the City of Edmundston, since they may have provided instructive insights on how to manage this type of process? Then, what sort of debate, if any, happened over competing models, such as the Finn Report versus the British Columbia Regional Districts model versus the model chosen, and possibly others? Additionally, what lessons in municipal policy making can we take from this process, though admittedly it is on-going rather than concluded?

Second, we should be examining New Brunswick municipal reform through an alternative lens, specifically that for some people it is part of a longer-term goal to reinvigorate municipal government as an equal if not superior branch of government relative to the provincial government in Fredericton. It is worth remembering that until World War Two, the New Brunswick municipal sector exercised broader taxation powers (including taxes on income and wealth) and was more important than the provincial government as a service provider and spender of public funds.[34]

Today there are people whom we could describe as ultra-conservatives who call for a devolution of powers from provincial to municipal governments in New Brunswick. Lest this seem like a fanciful claim, it is openly stated in the editorial columns of the Postmedia-owned Brunswick News outlets. In recent years Brunswick News has called for a transfer of money and authority to allow the municipal sector to offer services now provided at the provincial level, including health, education, social services, highways, etc. In a recent editorial they argue that the provincial government has proven to be ineffective in dealing with the homelessness problem and therefore the unhoused should be turned over to local governments along with the tax authority to address it.[35] More of us should be alarmed by these proposals because before Equal Opportunity in the 1960s, public education, health care, and social services were provided sporadically and in unequal fashion or marginally or to very different degrees by the municipal and county sector because of significant differences in municipal tax revenues. Rich jurisdictions, mainly in southern New Brunswick, had superior services while economically challenged jurisdictions were basically starved for services, with all of the human and economic costs that this entailed.

Like the U.S. right wing one gets the sense that the growing Canadian hard right also has a preferred approach to the welfare state, that is to "starve the beast"[36] and that transferring as much of the welfare state as possible to the municipal sector will be the best way to do it. Especially if they are supposed to do it based on real property taxes, including the oft-proposed transfer of remaining non-residential tax authority from the province to the municipalities. This goal is reinforced when we see such editorials as "Cities should stay in their lane on basic income calls."[37] For Brunswick News municipal authority is fine so long as it is used to return to the 1950s rather than expand the welfare state.

To comment on this essay, please write to editorjnbs@stu.ca. Si vous souhaitez réagir à cet essai, veuillez soit nous écrire à editorjnbs@stu.ca.

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Notes

[1] "Municipal Reform Sticker Shock," *Journal of New Brunswick Studies/Revue d'études sur le Nouveau-Brunswick*, 2022, 14 (2): 45–53.

[2] Office of the Comptroller, Department of Finance, "Review of the Provision of Government Services to Local Service Districts and Property Taxation Levels," October 2002.

[3] Figures are derived from the 2002 and 2022 editions of the annual series *Local Government and Rural District Statistics for New Brunswick*.

[4] It is clear from many municipal documents, including the Report of the Minister's Roundtable in 2001, that municipal representatives have been united in the belief that one way or the other LSD local taxes must increase. See *A Vision for Local Governance in New Brunswick: Final Report of the Minister's Round Table on Local Governance*, Fredericton, June 2001, particularly pp. 14, 15, 81, 23, and 25.

[5] J. Chilibeck, "Rural taxpayers in for a shock: prof," *Times and Transcript*, November 22, 2022.

[6] "Don't Fear Local Government Reform: Minister," *Times & Transcript*, October 19, 2021.

[7] Minister Daniel Allain Discusses New Brunswick's Municipal Reform Plan, Interviewed by Vicki Hogarth, CHCO-TV, St. Andrew's, NB, November 20, 2021, at 3' to 4', https://www.youtube.com/watch/7pxdKqcpjoQ.

[8] The language of "mil rate" is sometimes used, and 25 cents is equal to $2.50 on the mil rate (per $1000 of assessment). So these amount to an annual tax increase of $250 on a $100,000 residential property.

[9] H. Rudderham, "Most Fredericton residential property owners will see drop in property tax rate in 2023," *CBC News*, November 22, 2022.

[10] Bruce Wark, "Higher property tax rates for Tantramar LSDs, with more coming," *New Wark Times*, February 13, 2023.

[11] J. Sweet, "Mayor of Fundy-St. Martins rankled by large tax increases," CBC News, March 3, 2023.

[12] P. M. Desjardins and André Leclerc, *State of Municipal and Regional Finances in New Brunswick Revised Version* (Fredericton: Environment and Local Government, December 2023).

[13] J. Chilibeck, "Province needs to share 'money in its pocket': mayor," *Times and Transcript*, December 12, 2023.

[14] J. Chilibeck, "The ugly side of municipal reform: Mayor of small village says taxes are rising fast and public services are barely keeping up," *Times and Transcript*, February 17, 2024.

[15] City of Dieppe, "Dieppe adopts its 2023 budget," Media release, November 29, 2022.

[16] "Dieppe cuts tax rate in 2023 budget," *Times and Transcript*, A1, December 2, 2022.

[17] Stéphane Thériault, correspondence with author, December 9, 2022.

[18] Alan Cochrane, "Dieppe cuts tax rate in 2024 budget," *Times and Transcript*, A1, November 16, 2023.

[19] Dione Wearmouth, "New community Cap-Acadie announces first budget," *Times and Transcript*, January 12, 2023.

[20] Alan Cochrane, "Cap-Acadie adopts budget for 2024 with tax rate increases," *Times and Transcript*, A3, November 16, 2023.

[21] Alan Cochrane, "Maple Hills community adopts first budget," *Times and Transcript*, A4, November 18, 2023.

[22] Alan Cochrane, "Maple Hills community adopts first budget: Tax rate increase was necessary this year to cover the rising costs, says community," *Times and Transcript*, November 17, 2023.

[23] See www.maplehills.ca for this information.

[24] That both figures are 22% would seem to be a coincidence since there is no reason to expect that they would be the same. The municipalized population increased by 31.4%.

[25] Interview with Mathieu Voyer, Manager, Community Finance, Local Government Branch (ELG), Government of New Brunswick, June 11, 2024.

[26] Correspondence with Mathieu Voyer, Manager, Community Finance, ELG, June 21, 2024.

[27] Government of New Brunswick, "Resources being increased to address crime rate," News release, April 13, 2023, Department of Justice and Public Safety.

[28] This data comes from the *Main Estimates* and *Public Accounts*, various years, of the Community Safety Division in the Department of Justice and Public Safety.

[29] "Tantramar 2024 General Operating Budget" Draft, November 1, 2023.

[30] Statistics Canada, "Police resources in Canada, 2023," March 26, 2024. https://www150.statcan.gc.ca/n1/en/daily-quotidien/240326/dq240326a-eng.pdf?st=3aYF-0y6)

[31] This information comes from RCMP data presented at the November 2023 meeting of the Tantramar Town Council, as reported by Bruce Wark and with the recording available on-line. It is worth noting that Sackville's census population probably underestimates the town's population because it does not include the majority of Mount Allison University's students. However, Mount Allison's core property has a value of at least $134 million and revenues are received from the provincial government at the residential rate.

[32] Interview with Michael Beal, Director of Financial Services, Town of Tantramar, June 14, 2024.

[33] Hon. Blaine Higgs, June 7, 2024, New Brunswick Legislative Assembly, Question Period, webcast at 39'.

[34] See Geoff Martin, "Municipal Reform in New Brunswick: Minor Tinkering in Light of Major Problems," *Journal of Canadian Studies*, 2007, XXXXI (1): 75–99.

[35] "Don't shy away from greater powers," *Times and Transcript*, B15, December 9, 2023.

[36] This term is associated with Grover Norquist, founder of the organization Americans for Tax Reform, but it is also common currency in these discussions in conservative American circles. For example, see Steven F. Hayward, "Modernizing Conservatism," American Enterprise Institute, November 14, 2011.

[37] *Times and Transcript*, B15, May 13, 2023.