

**Net Debt and  
Tax Rate Statistics  
of  
5 Canadian  
and  
11 United States Cities.**

**NOTE**

No pretence is made that these statistics are exactly comparable. It has been impossible for instance to ascertain whether certain debt statements included or excluded water debts and school debts. One city has within its limits nineteen governing bodies, eleven of which have independent funded debts. Other cities have thoroughly centralized governments. These statistics have been carefully compiled, but are to be taken as "suggestive and not exhaustively accurate."

**EFFECTIVE CITIZEN CO-OPERATION**  
WHAT IS EVERYBODY'S BUSINESS SHOULD  
BE EACH BODY'S BUSINESS

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**Lack of Uniformity  
from  
city to city in the  
classification of accounts  
and  
methods of reporting  
financial facts**

**largely destroys the value of comparison as to cost and amount of civic services performed and therefore retards progress in civic efficiency.**

**Nevertheless the net debt and tax rate statistics on the inside pages supply food for thought.**

(See note on back)

## Net Debt and Tax Rate Statistics of 5 Canadian and 11 United States Cities.

City	Population		Net Debt		Basis of Assess. Per cent Est'd True Value.	General Taxes for all Purposes			General Tax Levy		Per Capita	
	Number	Date	Amount	Date		Per \$1,000 Assessed Valuation	Per \$1,000 Est'b True Valuation	Year	Amount	Net Debt	Taxes	
New York	5,330,000	Apr. 30/14	\$950,762,502	Apr. 30/14	100	a \$17.94	\$17.94	1914	\$150,503,934	\$178.38	\$28.24	
Chicago	2,344,018	July 1/13	65,667,843	Dec. 31/12	25	b 54.30	13.58	1913	52,853,333	28.02	22.55	
Philadelphia	1,631,596	July 1/13	92,736,707	Jan. 1/14	100	15.00	15.00	1913	23,430,770	56.84	14.36	
St. Louis	734,667	July 1/14	20,384,044	Apr. 13/14	60	23.50	14.10	1914-15	14,425,390	27.75	19.63	
Boston	722,465	July 1/13	78,961,370	Jan. 31/14	100	17.20	17.20	1913-14	26,641,326	109.29	36.88	
Montreal	625,000	1913	f 64,600,495	1913	90	15.00	13.50	1913	e 9,100,000	103.36	14.56	
Cleveland	622,700	July 1/13	38,473,038	Dec. 31/13	100	13.60	13.60	1913	10,292,904	61.78	16.53	
Pittsburgh	564,878	July 1/14	36,809,787	Jan. 31/14	95	19.40	18.43	1914	14,140,764	65.11	25.03	
Detroit	520,586	July 1/13	10,481,352	June 30/13	75	19.69	14.77	1914	10,267,999	20.13	19.72	
Buffalo	446,889	July 1/13	26,305,013	June 30/13	75	22.48	16.86	1913-14	7,557,993	58.88	16.91	
Toronto	445,575	1913	d 48,311,980	Dec. 31/13	70	19.25	13.48	1914	9,865,068	108.43	22.14	
Milwaukee	408,683	July 1/13	10,577,500	Dec. 31/13	90	18.08	16.27	1913	8,794,903	25.88	21.52	
Cincinnati	398,452	July 1/13	27,354,102	Dec. 31/13	100	15.62	15.62	1913	8,391,263	68.65	21.06	
Winnipeg	210,000	1913-14	g 37,193,831	Apr. 30/14	90	14.80	13.32	1914	4,861,338	177.11	23.15	
Hamilton	100,000	1913-14	7,790,420	Dec. 31/13	75	20.00	15.00	1914	1,485,580	77.90	14.85	
St. John	60,300	1913-14	3,966,753	Dec. 31/13	100	19.10	19.10	1913	695,063	65.78	11.52	

All information is taken from the best available sources; in most cases, official ones. (See note on back).

NOTES: (a) Actual average rate of the five boroughs. (b) Actual average rate for all divisions. (d) Authorized net debt Dec. 31st, 1913—\$66,671,581 = \$149.63 per capita. (e) Estimated according to rate. (f) This is the official figure, but no information can be obtained as to what it includes or excludes. A non-official estimate gives \$85,000,000, which would mean a per capita of \$136. (g) Winnipeg's Net Debt includes water works—deducting the latter makes Net Debt \$22,801,063. Per Capita \$108.58.

**Population:** All United States Cities—U. S. Census estimates. Canadian Cities—Official estimates.

**Basis of Assessment:** "Percent True Value" for United States Cities as given by U. S. Bureau of the Census. Canadian Cities—result of official and unofficial enquiries.