

Do not believe that cutting down the tax-rate will really reduce your taxes unless expenditures are also cut.

Postponing payment either of current expense or capital outlay does not decrease taxation. *It increases taxation.*

The Bureau will be glad to receive suggestions as to how taxation can be cut down either by increasing revenue from other existing sources or by developing new sources.

EFFECTIVE CITIZEN CO-OPERATION

WHAT IS EVERYBODY'S BUSINESS SHOULD
BE EACH BODY'S BUSINESS

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The Tax Rate May be Reduced

by

inflating the assessment

issuing debentures for current expenses

pretending that the general revenue will be larger than indications warrant

pretending that expenditures will be less than can possibly be the case.

These methods are not as popular
as they have been.

The third has been definitely abandoned.

But, in Fact, Taxation Can be Reduced Only

by

increasing revenue from other
sources

or

spending less money
as the result of reduced service
or reduced costs of operation.

Increasing General Revenue

Of recent years many cities have been compelled to study ways and means of increasing returns from municipal utilities and miscellaneous non-tax revenues. Some cities have tapped large unsuspected sources of revenue.

Toronto's Commissioner of Finance is looking carefully into the question. We as citizens can help him by considering the information available to us and giving our moral support.

Already the Commissioner has made two concrete suggestions to the Mayor and Board of Control as follows:

- 1—That legislation be asked for by which the new Registry Office may be made self-supporting.
- 2—That an "investigation be instituted to ascertain if it is not possible to bring the annual revenues of Exhibition Park more in harmony with the annual charges associated therewith."

Facts as to the Registry Office

Investment in Registry Office—Made by the City of Toronto—approximately. **\$732,000.00**

Cost to City for Maintenance for past ten years... **109,592.09**

Net Revenue obtained by city for past ten years.... **83,039.54**

Net Loss to city..... **26,552.55**

The city deficit on account of the Registry Office for 1916 was

\$21,593.00

The estimated city deficit on account of the Registry Office for 1917 is

\$78,000.00

QUERY

Should this amount be paid by the taxpayer or by the persons to whom the Registry Office renders service?

Facts as to the City's Investment at Exhibition Park

a—On the magnificent buildings used for Exhibition purposes, and on the spacious grounds in which these are located, the city owes at present the large sum of

\$1,318,075

b—On this permanent debt the annual debt charges are

\$100,385

c—This sum of \$100,385, plus \$30,842 for Park Maintenance, plus \$12,604 for Exhibition Maintenance, make total annual charges on the city's account of

\$143,831

d—Deducting from this total the \$34,613 received by the city from the National Exhibition Association during 1916, there remains to be paid out of general taxation the sum of

\$109,218

e—During the six weeks or two months when the property is in charge of the National Exhibition Association full use is made of the plant. For the rest of the year the buildings are practically unused, while the grounds are open to the general public. Present use by the military is, of course, temporary.

QUERY

Is not a search for additional sources of revenue from the Exhibition Park investment the logical first step toward making the property self-supporting?