

## Questions Citizens are Asking.

1. Are all incomes assessed which should be?
2. Are incomes other than salaries assessed as completely as incomes from salary?
3. Does the present lapse of time between assessment and tax levy result in great losses from income and business taxes?
4. Is the business tax an equitable one?
5. Does it tend to stimulate industry and commerce?
6. Is unimproved property assessed as heavily, in proportion, as improved property?
7. Are large properties assessed as high, in proportion, as small properties?
8. Could more effective methods be employed in securing equalization of assessment?
9. Would greater publicity of assessments help in the detection of inequalities?
10. Would district conferences with ratepayers help to secure better assessment values?
11. In expropriating property should the city be compelled to pay prices more than 20% in excess of the assessed valuation which has been in force without protest from the taxpayer?
12. If the city is compelled to pay such prices, should it not have the right to collect taxes on the property on an increased assessment, going back several years, or failing this, to take, say, 50% of the difference between assessed valuation and sale price?
13. When properties exempted from taxation are sold, should not a certain percentage of the sale price go to the municipality?

If you have any suggestions to offer or information to give which would help in the solution of the assessment-taxation problem will you please communicate with the Bureau?

Below are Sample Headlines from the Press, Showing How Widespread is the Interest in Assessment Reform:

**TAX THE VACANT LAND**  
SAY RIVERDALE TAXPAYERS  
—(Telegram)

**LEGISLATURE WON'T GRANT HUGE  
TAX ON CORPORATIONS.**  
—(Star)

**"SOAKING" THE TENANT**  
—(News).

**NORTH END COMPLAINS ASSESSMENT  
TOO HIGH**  
—(Star)

**ASSESSMENT IS FAIR**  
COMMISSIONER'S VIEW OF NORTH TORONTO  
COMPLAINTS  
—(Telegram)

**MONEY MAKERS IN COUNCIL**  
ALDERMEN WOULD INCREASE THE CITY  
REVENUES IN VARIOUS WAYS  
—(Globe)

**TAXATION BURDEN UNFAIRLY DIVIDED**  
ATTENTION IS DIRECTED TO GLARING  
DEFECTS IN THE ASSESSMENT ACT  
—(Mail & Empire)

**STRONG ARGUMENT FOR TAX REFORM**  
MILLIONS OF DOLLARS IN UNIMPROVED  
PROPERTY HELD FOR SPECULATION  
—(World)

## EFFECTIVE CITIZEN CO-OPERATION

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

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### High Taxation is Hard Enough to Bear

but it may be necessary, just, and even desirable, under certain conditions.

### Inequitable Taxation is Not Only Hard to Bear,

it is indefensible in so far as it can be prevented, and no community should submit to it without an earnest effort to effect a change.

Inequitable taxation, even if low, is worse than high though just taxation, because it tends to give artificial advantage to some individuals, groups and localities, over other individuals, groups and localities.

## THE GENERAL UNREST

There is evidently no intentional injustice on the part of the assessing and taxing authorities. But any reader of the daily press must be impressed with the fact that there is widespread dissatisfaction both with the present laws and with the methods of enforcing them. Inasmuch as the amount and method of taxation may determine whether productive labor, skilled and unskilled, can live in a community in decent comfort and independence, whether factories can get employees on terms compatible with continuation in business in competition with factories in other cities, in fine, whether industry and business shall be possible or not, it is important that quick, intelligent and effective action shall be taken either to make necessary changes or to prove that no changes are necessary.

A Legislative Committee and a Municipal Committee are not sufficient. Citizen organizations of all kinds must invest time and, if necessary, money on a thorough consideration of taxation and assessment.

## THE PROVINCE

The Provincial Public Roads and Highways Commission pointed out, in 1914, some inequalities of assessment between different municipalities which may be summarized as follows:

COUNTY	Per cent. of Assessed Value on Sale Price.	
	Lowest percentage in county.	Highest percentage in county.
Elgin .....	29.2%	95.2%
Frontenac .....	23.0%	69.0%
Halton .....	45.0%	92.0%
Middlesex .....	27.2%	96.0%
Waterloo .....	30.2%	96.0%
Wentworth .....	6.2%	94.2%

Do similar inequalities exist within municipalities?  
In Toronto?

Would a Provincial Commission for the Equalization of Assessments, as between and within municipalities, be of service?

This is an important civic question, especially since the introduction of the Provincial one-mill war tax.

## THE

An analysis of 66 sales of Toronto property in 1915 indicated, as far as information was obtainable, that in the case of 32 sale of unimproved land, the total assessments were 39.2% of the total of the sale prices; and in the case of 34 sales of improved property, the total assessments were 67.9% of the total of the sale prices.

In July of the same year, 26 unimproved properties were assessed at 51.8% of the total of the sale prices; and 69 improved properties at 63.26% of the total of the sale prices.

Probably other sales at other periods would have shown results quite the opposite of these. There is no doubt also that, according to highest authorities, sale price is an uncertain guide in particular instances. But grave fluctuations and differences extending over wide areas and considerable spaces of time would certainly indicate inequalities of assessment.