

THE PER CAPITA TAX  
IN TORONTO—1915-1921  
HAS INCREASED AS FOLLOWS:

YEAR	PER CAPITA (Exclusive of Local Improvements Ratepayers' Share)	PER CAPITA (Inclusive of Local Improvements Ratepayers' Share)
1915	\$27.89	\$31.08
1916	28.23	32.15
1917	31.04	35.43
1918	36.97	40.87
1919	35.00	38.40
1920	37.63	40.86
1921	43.28	46.74

How much higher can taxes go before the natural advantages of Toronto as an industrial and residential city are neutralized? What will happen if these advantages are neutralized?

EFFECTIVE CITIZEN CO-OPERATION

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

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CITY BUDGET STORY No. 3

**\$22,723,686**

or

**\$43.28 Per Capita\***

is the amount Toronto citizens are expected to pay in taxes for city services in 1921.

If the Ratepayers' share of Local Improvement Taxes is added the amount is increased to

**\$24,539,092**

or

**\$46.74\* Per Capita**

\*Based on estimated population of 525,000.

"Taxing is an easy business"—Burke

Paying taxes is not so easy.



TAXPAYER—"Here's my money, but I expect one hundred cents in service for each dollar I spend."

THE CITY—"Well, here's a slip showing how each dollar of taxes is to be spent. The city will do its best to give service, but needs your co-operation."

This shows

**HOW THE CITY GOVERNMENT PLANNED TO SPEND EACH DOLLAR OF TAXES—1918-1921 (Based on the Budget Estimates).**

MAIN FUNCTION	1918	1919	1920	1921
General Government .....	7.2 cents	8. cents	6.9 cents	9. cents
Protection of Persons and Property .....	13.5 "	16.5 "	18.5 "	19.4 "
Health and Sanitation .....	10.3 "	13. "	16.3 "	14.6 "
Highways .....	12.2 "	14.5 "	13.3 "	11. "
Education .....	22.8 "	27.4 "	30.4 "	30.8 "
Recreation .....	3.2 "	3.8 "	5.2 "	5.4 "
Charities and Correction .....	5.5 "	5.7 "	5.8 "	7. "
Public Service Enterprises (Deficits on operation) .....	Surplus	.1*	1.5 "	.9 "
War Purposes, Special Grants, etc.....	25.3 "	11. "	2.1 "	1.9 "
	\$1.00	\$1.00	\$1.00	\$1.00

\*The actual operation of the Public Utilities resulted in a surplus during this year instead of a deficit as was estimated