

# Citizen Control of the Citizen's Business

TORONTO'S CITIZENS CAN CONTROL TORONTO'S AFFAIRS ONLY THROUGH FREQUENT, PROMPT, ACCURATE AND PERTINENT INFORMATION WITH REGARD TO TORONTO'S BUSINESS.

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## One Object Lesson in Efficiency

In 1914, tax rolls of six years, from 1909 to 1914, were open.

On April 1st, 1915, tax rolls of only two years—1913 and 1914—remained unclosed.

This has never occurred before in twelve years and means a saving of tens of thousands of dollars in interest to the taxpayers.

**What one year of modernized practice in accounting, recording, reporting and follow-up has done in one division of one department.**

YEAR	YEARS FOR WHICH TAX ROLLS WERE OPEN											
1905	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
1906	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
1907	.....	.....	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913
1908	.....	.....	.....	1905	1906	1907	1908	1909	1910	1911	1912	1913
1909	.....	.....	.....	.....	1906	1907	1908	1909	1910	1911	1912	1913
1910	.....	.....	.....	.....	.....	1907	1908	1909	1910	1911	1912	1913
1911	.....	.....	.....	.....	.....	1907	1908	1909	1910	1911	1912	1913
1912	.....	.....	.....	.....	.....	.....	1908	1909	1910	1911	1912	1913
1913	.....	.....	.....	.....	.....	.....	1908	1909	1910	1911	1912	1913
1914	.....	.....	.....	.....	.....	.....	1909	1909	1910	1911	1912	1913
Apr. 1st, 1915	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1914

If the law allowed the city to charge taxpayers in arrears its full cost of the accommodation, the city would lose nothing and tax collections would be more prompt.

If the report of the City Treasurer, City Auditor and Commissioner of Works, on reformed city accounting, presented at the first of the year, were acted upon immediately, immediate action could be taken to secure similar results in other divisions of other departments.



*This remarkable feat of closing up in one year and three months, all outstanding tax rolls for four years was made possible by—*

1. The installation of service records which locate accurately and at once the persons responsible for mistakes, failures and unnecessary delays;
2. The installation of a system of records which automatically show the results of collection and amount of outstanding tax bills at the end of each day;

The inauguration of a thorough and painstaking follow-up.

### **What Prompt Collection of Taxes Means to the City.**

In 1913, supposing that some of the 1908 back taxes were not paid until the end of 1913, citizens were borrowing from the city at the following rates per annum:  $5/6\%$ ,  $1\%$ ,  $1\frac{1}{4}\%$ ,  $1\frac{2}{3}\%$ ,  $2\frac{1}{2}\%$ ,  $5\%$ . At present no citizen is borrowing from the city at less than  $2\frac{1}{2}\%$ . The city is borrowing money to lend to the citizens at the annual rate of  $5\frac{1}{2}\%$ .

In 1913, an actual \$1,000 of back taxes due since 1908 was paid to the city with a penalty of \$50. The city had paid out \$250 as interest, and therefore netted \$800 out of the \$1,000 due. The worst the city can do under conditions is to net \$940 out of \$1,000 due. Even if all outstanding taxes were paid by 1st, 1915—which is, of course, impossible—the net loss to the city would be over \$40,000 after deducting the flat 5% penalty exacted by the present law, and the city would be paying at least \$25,551 per year or \$70 per day, and perhaps twice that amount, for the privilege of doing a private banking business at a loss.