

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.

ISSUED BY THE
BUREAU OF MUNICIPAL RESEARCH
813-820 Traders Bank Building, Toronto
Telephone: Main 3620.

White Paper No. 21

October 9th, 1918

The Provincial Assessment Act

STORY No. 2.

THE PROVINCE IS UNDER A UNIFORM ASSESSMENT LAW

Story No. 1. indicated that the law is neither uniformly administered nor interpreted. This bulletin contributes confirmatory evidence.

Variations in the ratio that net assessments on land, buildings, income and business bear to the total net assessment are, of course, natural as municipalities differ in size, residential character, industry and commerce. The variations tabulated within, however, apparently do not always run parallel with such differences but would seem to indicate, in some cases, radical local differences in interpretation and enforcement.

Variations in Per Capita Net Assessment and in Distribution of Total Assessment between Land, Buildings, Income and Business

MUNICIPALITIES WITH POPULATION LESS THAN 15,000

Municipality	Per Capita Net Assessment	Percentages that Net Assessments on Land, Buildings, Income and Business are of the Total Net Assessment.			
		LAND	BUILDINGS	INCOME	BUSINESS
1.	\$ 497.80	34.7%	57.5%	4.9%	2.9%
2.	773.38	38.3%	55.3%	0.1%	6.3%
3.	546.98	36.7%	51.5%	2.0%	9.8%
4.	585.37	29.2%	62.8%	1.0%	7.0%
5.	465.70	34.6%	52.2%	6.4%	6.8%
6.	991.54	48.4%	46.7%	0.5%	4.4%
7.	651.94	50.6%	35.8%	5.4%	8.2%
8.	1130.54	20.9%	61.2%	6.1%	11.8%
9.	456.33	23.9%	60.2%	5.1%	10.8%
10.	519.30	31.8%	56.5%	3.5%	8.2%
11.	404.17	89.8%		1.4%	8.8%

MUNICIPALITIES WITH POPULATION MORE THAN 15,000

1.	\$ 586.08	27.8%	58.6%	3.6%	10.0%
2.	644.41	37.8%	48.6%	2.6%	11.0%
3.	771.98	35.5%	49.5%	5.3%	9.7%
4.	655.10	38.0%	53.7%	2.2%	6.1%
5.	672.84	29.4%	55.3%	3.6%	11.7%
6.	1076.24	48.4%	39.0%	4.2%	8.4%
7.	899.99	44.2%	48.2%	1.6%	6.0%
8.	767.00	41.8%	44.8%	4.7%	8.7%
9.	727.83	39.6%	47.7%	4.1%	8.6%

POINTS TO BE NOTED

It might be thought that the per capita assessment would naturally be highest in large municipalities. As a matter of fact the largest per capita assessment of any municipality on the list is in a town of 6,000 people.

It might be thought that the largest municipalities would raise a larger portion of their net per capita assessment on buildings than would small cities. It is true that, out of ten smaller cities, two have a smaller proportion of the net assessment on buildings than on land, while, out of nine larger ones, only one has a smaller proportion on buildings than on land. But, on the other hand, the municipality which has the highest proportion of its net assessment on buildings is one of 5,000 population and the city with the next to the lowest proportion of the net assessment on buildings is one of over 100,000 population.

Among the smaller cities the proportion that net per capita land assessment forms of the total net per capita assessment varies from 20.9% to 50.6%; and among the larger cities from 27.8% to 48.4%.

Among the smaller cities the percentage of the net per capita assessment placed on income varies from one-tenth of one per cent. to 6.4%; while among the larger cities it varies from 1.6% to 5.3%.

In business assessment, the percentage for the smaller cities varies from 2.9% to 11.8%; and for the larger cities from 6% to 11.7%.

Is it possible that such variations are entirely consistent with a uniform administration of the law?

Q u e r i e s

1. What effect on the incidence of the Provincial War Tax has the low assessment of incomes in one community as compared with that of another?
2. What effect does the lack of equalization of business assessment as between communities have on the incidence of the Provincial War Tax and the competition between communities?
3. If the Province retains direct taxation and increases its amount, how long will the municipalities which come nearest to enforcing the present assessment law be able to stand the extra inequitable burden?
4. Should we not have uniform assessment in actual practice as well as in theory?
5. Granted uniform assessment, what objection could there be to home rule in taxation for local purposes?