

BUREAU OF MUNICIPAL RESEARCH

Submission to

THE ROYAL COMMISSION  
ON METROPOLITAN TORONTO  
1964



INVESTIGATIONS INTO THE POSSIBILITIES OF REMOVING  
INCENTIVES FOR AND NEED FOR NON-RESIDENTIAL  
FISCAL ZONING

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For a number of reasons, there is a premium on non-residential real property assessment. In the first place, the business tax surcharge on commercial and industrial property increases the tax value of such assessment to municipalities. Second, there is an assumption, to our knowledge untested and unproven, that non-residential properties paying business tax, return more in taxes than must be spent by public authorities to service them. Because of these advantages, municipalities are encouraged and even forced to adopt policies favouring non-residential development. They must compete for this premium assessment if residential tax rates are to be maintained at a parity with those in other municipalities. The result is that land-use zoning often is tailored to purely fiscal requirements.

The sheer necessity to attract non-residential assessment is felt with no less impact in metropolitan Toronto than elsewhere. Fiscal zoning is practised and appears to be inevitable given the present tax base of local government. Indeed, the draft Official Plan of the Metropolitan Toronto Planning Board, published in 1959, clearly acknowledges the need for maintaining a favourable assessment balance in each individual area municipality. One of the guiding principles of the plan was (and is):

".....Within the limits set by these goals (previously listed) the need for individual area municipalities for a favourable assessment balance should be taken into account".\*

The relatively high revenue per capita from commercial and industrial assessment in the municipalities of Leaside, the City of Toronto, and New Toronto indicate that these municipalities already have had a fair measure of success in attracting industry. Other municipalities have

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\* The Official Plan of the Metro Toronto Planning Area -- Metro Toronto Planning Board, 1959, p.54.

fares less satisfactorily. To quote again from the draft Official Plan:

"While the importance of local assessment ratios may be diminished in future through pooling of more of the municipalities' costs, it is not certain that this will come about. Consequently it has had to be assumed in preparing this Official Plan that local assessment ratios will remain a matter of vital concern to each of the thirteen area municipalities, and this assumption has recently been taken into account in the preparation of the land use plan.

Fortunately, because of the size and location of the three outer suburbs where almost all of the growth in Metropolitan Toronto will take place, it has been possible to follow the principles of sound land use planning, and at the same time, provide future land use patterns in each of these three municipalities which should produce assessment ratios of about 40% non-residential assessment".\*

On a number of counts, inter-municipal competition for industry and fiscal zoning are undesirable. In an integrated economic region such as that of which Metro is a part, its effects may be particularly objectionable. The most serious problem arises from the fact that this premium assessment is not evenly distributed among municipalities of Metro causing disparities between them in terms of taxable resources. Perhaps the land-use patterns referred to in the draft Official Plan 'should' produce assessment ratios of 40% non-residential in each municipality in the future but the fact is that growth of this ratio in the three outer suburbs is extremely uneven.

TABLE I

GROWTH OF NON-RESIDENTIAL ASSESSMENT  
THREE OUTER SUBURBS

	Percent Non-residential Assmt.		
	1954	1962	Increase
Etobicoke	29%	42%	13% <del>13%</del>
North York	20%	31%	11%
Scarborough	28%	33%	5%

Source: "Metropolitan Toronto: 10 Years of Progress",  
Metro Toronto Council 1963.

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\* Ibid, pages 260-261.



The dependence of each municipality on non-residential assessment also may result in <sup>2</sup>land being zoned for commercial uses in excess of need in the foreseeable future. The general trend of industry's locational preference for the northern and western parts of the metropolis is shown in Table I. The fiscal zoning policies of some of the eastern municipalities are unlikely to alter this trend.

Municipalities must engage in vigorous competition for non-residential assessment. This not only seems anomalous within an economic region but also must <sup>3</sup>dissipate scarce municipal resources. In addition, competition for industry tends to <sup>4</sup>distort the natural pattern of industrial development to satisfy 'artificial' requirements superimposed by the exigencies of municipal finance. Provision must be made for each municipality in Metro to have at least 40% non-residential assessment resulting in the intrusion of industrial land uses in areas of a residential nature. The land use map of Metro shows 'pockets' of industrial development in each municipality, no matter what its size, when fewer but larger areas probably would produce a better pattern of industrial development. It is said that this distribution permits workers to live near their work-places. Yet studies have shown that in Metro few workers live in the vicinity of their place of work.<sup>\*</sup> One such study in which Metro was divided into 18 zones, revealed that the central area of Metro (one zone) housed 25% of the workforce and employed 65.8% . That was in 1954. No doubt the ratio has been reduced somewhat since but the necessity for travel is obvious enough. Indeed of that work force living in the central area one-quarter commuted out to job in one of the seventeen other zones. In these seventeen other zones less than one-sixth of the workers did work in their own zone. Of those with employment in Leaside and the Golden Mile, over 45% travelled more than five miles to work though tens of thousands of dwellings of all types were far nearer.

One important finding of the survey was that the majority of

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\* See: 'Metropolitan Man: Some Economic and Social Aspects' by Murray V. Jones. 'Plan' Vol. 4 No.I, 1963.

workers do not spend more than half an hour travelling to work. In terms of time the journey to work is very little longer than it was 40 or 80 years ago. Indeed 70% of the C.B.D. workers use mass-transit to commute just as 70% did thirty years ago. However far more people now work in the periphery which requires use of the automobile. Over 60% of all workers now travel by car compared with 35% thirty years ago.

Thus the location of industry relative to the residential areas must be planned in terms of time and ease of travel. Few workers are prepared to change their residence as often as they change employment. Thus there can be no clear concept of residence within a certain vicinity of a plant housing the workers of that plant.

The fact is that due to the premium nature of non-residential development, land-use zoning must be strongly influenced by municipal fiscal requirements. However, as a result of factors affecting industrial location, there are great disparities between the taxable resources of municipalities in Metro and levels of service they may offer their inhabitants. Yet it seems plain enough that the benefits of industrial assessment should be shared equally by all municipalities and their taxpayers at least in Metro if not the entire economic region. This brief examines a number of measures whose aim is to minimize the need and/or incentive for fiscal zoning and at the same time equalize to as great an extent as possible the benefits of industrial assessment throughout Metro.

It should be emphasized, however, that the measures tested, which assume the continuation of a federated structure in Metro, are not intended to be ultimate solutions to the problem of the distribution of taxable resources among the constituent municipalities. Because of various weaknesses in each measure, they are really no solution at all. But when certain features of each are taken together, the makings of a solution -- not to the overall problem of the distribution of resources but to the more restricted one of uneven distribution of industrial assessment -- can be detected. If total amalgamation were effected, equalization would be achieved. But as amalgamation is only



one of the alternatives available, we have sought a method of improving the distribution of fiscal resources assuming the continuation of a federated scheme if such is retained. The means we have examined to reduce the incentives and need for fiscal zoning and at the same time improve the distribution of tax resources throughout Metro is that of pooling business tax revenues, and revenues from the taxation of non-residential real property, and their distribution among members of the federation.

The incentives for attracting industrial development can be destroyed by the central collection of revenues derived from industrial assessment. However, the need for fiscal zoning (i.e. the need for revenues derived from industrial property that will yield excess revenue over expenditure required) will still exist. The submission explores various possibilities by which the need may be removed through the redistribution of the revenues derived from industrial/commercial assessment. Some equalization of fiscal resources certainly is possible. The various attempts illustrate the differing degrees of parity (or disparity) achieved according to the criteria used to judge the equity of distribution. The merits of the various bases for distribution vary considerably as do the implications of the adoption of any one of them. None of the formulae were adopted purely arbitrarily, for each represents an element of expenditure to be met by a municipality or by any other unit of local government.

One important point that emerges is that although the central collection of this type of tax revenue immediately destroys any incentive for fiscal zoning, it places an emphasis on residential development. Industry becomes a liability and may indeed be a burden which municipalities may not wish to bear. Thus, in returning revenues to municipalities, some account should be taken of expenditures involved in maintaining industry.

Although it is apparent that there are financial benefits to be had from attracting industry, it is not known precisely at what point tax revenue is appreciably in excess of expenditures made on account of industry. Since municipalities do not know the public expense they

incur in serving industry, the amount of revenue that should be made available to them for this purpose is uncertain. Perhaps the best method of distribution is that which is employed by any taxing unit which spends its own money -- distribution according to need. However, this base is questionable as it is tied to spending. Thus, distribution must be according to a formula -- which may or may not recognize factors reflecting need.

It was found that there was no way of compiling a formula without adversely affecting one or more of the present municipalities. This would seem obvious enough since the object is equalization of revenues. To take from the 'haves' and give to the 'have nots' was not as easy as might be expected. 'Haves' and 'have nots' were of varying kinds according to such factors as were built into the formula. If residential assessment were included as a basis of distribution Forest Hill, especially, benefited. With the inclusion of industrial assessment, New Toronto, Toronto, and Leaside would be the greatest beneficiaries. The inclusion of school pupils in a distribution formula benefited Scarborough. Using total taxable assessment of property as a base, North York and Etobicoke benefited especially. Even the grouping of the municipalities into boroughs did not remedy this effect as much as might be expected. Each attempt at redistribution is an attempt to equalize to greater or lesser extent. Since the fiscal needs and resources of municipalities are uneven, one borough or municipality will always suffer financially whereas others benefit. The following attempts at redistribution illustrate the shortcomings of the various formulae that were tested and also the side effects on the general well-being of the whole community as well as of any one particular borough.

The base year used for all calculations was 1962. Thus population, the number of pupils, tax revenue, the mill rates, and Maintenance Assistance Payments all refer to 1962 figures. The assessment figures relate to the assessment made in 1961 as a base for 1962 taxation purposes. The borough systems used are those that



were proposed by Gathercole in his 'Report on the Metropolitan Toronto System of Government' prepared for the Special Committee of the Metropolitan Council on Metropolitan Affairs by the Ontario Department of Economics in November 1961. The boroughs have been assigned names for purposes of reference. These names are names of municipalities at present existing in the area. Any reference to boroughs is made by special prefixing of the designation 'borough' before the name. The bulk of the figures appear in the Appendices for purposes of comparison.

Distribution was attempted from the following bases:

- A.) population
- B.) pupils
- C.) assessment
- D.) pupils, weighted by the factor of pupils to assessment
- E.) payment of Maintenance Assistance Payments plus assessment
- F.) the distribution solely of business tax

Revenues distributed under systems A.) to E.) were derived from the commercial rateable property taxes and business taxes raised on properties liable for taxation for school purposes in 1962. Under system F.) the business tax has been isolated.

A.) Population as a Basis for Redistribution.

The 1962 Annual Conference on Taxation of the National Tax Association dealt with the problem of inter-municipal competition for industry in the United States. Proposing a likely solution to the problem, it was suggested that all tax revenues from large industrial plants, regional shopping centres and other large enterprises should be collected by the state and the revenue returned to local governments on a per capita basis, rather than on the basis of plant location. A similar control of small businesses would operate at county level. It was admitted that this would not solve competition for industry between states but that it would break up local competition and tax wars and prevent fiscal inequalities due to industrial location.

It is doubtful whether southern Ontario has yet reached the stage where competition for industries between, say, Toronto and Hamilton is such that provincial control is necessary. However, on a lesser level, competition within the one community of Metropolitan Toronto is very obvious. 'Community' in this sense embraces the concept of an area that takes in the places of work and the places of residence of the people of that area. If these two places are separated, then the community is not self-sufficient for municipal administrative purposes and it may be at this point that the problems of local finance arise. Distribution on a per capita basis appears simple and, at first sight, very equitable. This basis was the most extensively tested one -- being tried under five different conditions. Namely: --

*Partial Fiscal*  
1.) Under Amalgamation of the Present Thirteen Municipalities.

Appendices I and II show for each municipality within Metropolitan Toronto, the 1962 tax revenues derived from commercial rateable property and business assessment (C.R.P.B.A.) in total and also per capita (Appendix II col. 1). This total is the amount that municipalities would contribute to the commercial rateable property/business tax revenue (C.R.P.B.T.R.) 'pool'. If this 'pool' were redistributed among the municipalities, the per capita share would be \$67.90 -- the



totals that each municipality would receive upon redistribution are also shown (Appendix II col.4). These total figures can be taken either as an indication of a distribution of expenditure on a hypothetical per capita basis under total amalgamation, or simply as an indication of what each municipality would put into such a common 'pool' (Appendix I col.7) and what it would receive back (Appendix II col.4). In every instance, the City of Toronto puts more into the 'pool' than it takes out and Scarborough takes out more than it contributes. This is to be expected and considering the distribution of industry at present, desirable. However the loss of tax revenue for Toronto and the gain for Scarborough makes the desirability of this arrangement debatable. For once Toronto has industry, it also has to provide services for that industry and the money being returned to Toronto to provide, among other things, those services must bear some relation to the services required.

Under this system of redistribution it can be seen that the municipalities with much industrial assessment per capita stand to lose most. The City of Toronto, and Leaside (with \$111 and \$87 tax revenue from industry per capita respectively) show considerable losses. New Toronto, in fact, loses approximately 44% of its C.R.P.B.T.R. under this system. If services were to be maintained at present levels in these municipalities, the burden would fall on residential mill rates. These, although low in Leaside could not everywhere stand the extra burden. In the City of Toronto they are already very high. The beneficiaries under this scheme are those with a low ratio of C.R.P.B.A. to population. Mimico and East York each show gains of 200% or more and Forest Hill Village a gain of 327% (from \$13 to \$48 per capita.) The residential taxation of Forest Hill Village is not in need of this relief. Thus with regard to individual municipalities as they stand, this form of redistribution is not satisfactory.

2.) Under a System of Four Completely Independent Boroughs. - no pooling.

Under this system each borough would be drawing upon its own industrial assessment for tax revenues which it would use for its own purposes. According to the grouping of boroughs this may appear satis-

factory under present conditions. However, competition for industrial and commercial assessment is not prevented in this way. The borough of Scarborough would have to continue to offer every possible inducement to attract industry within its taxing jurisdiction. Although the other boroughs may not be lacking in industry in the future, this will not necessarily prevent them from competing for it. The differential that would exist between these four suggested boroughs is shown (Appendix VI). The borough of Scarborough has a per capita revenue from C.R.P.B.A. of \$34.30 while the borough comprising Toronto, Leaside, East York, Forest Hill Village, Swansea and York (borough of Toronto-York) has a per capita revenue of \$89.09. Thus, although competition is removed from the level of municipalities, it is replaced by inter-borough competition.

3.) Under a Four Borough System with Pooling of Commercial Rateable Property and Business Tax Revenue.

Under this system there is no incentive to compete for industry since the industrialized boroughs suffer financially. Despite the linking of residential areas, such as Forest Hill Village, Swansea, East York and York, with Toronto and Leaside, the balance is not achieved (see Appendix VI). The loss of \$19 million in tax revenue out of \$79 million for the borough of Toronto-York makes this scheme unsatisfactory in that it is doubtful whether present services, especially within industrial areas, could be maintained. The future would not improve the position of the Toronto-York borough. Population increase is likely to be slow compared with suburban boroughs while growth of industry and commerce may continue at its present pace.

4.) Under a System of Five Completely Independent Boroughs.

The same comments apply to this system (see Appendix VI) as to the four borough system operating under this scheme. York, predominantly residential, benefits more as a member of the borough of Toronto-York in the former system (in which it enjoys a per capita tax revenue of \$89) than it does under a five borough scheme, (with a per capita tax



revenue of \$32.). It seems that there also exists under the four borough system a slightly more equitable tax base. (i.e. the inclusion of York in the borough of Toronto-York helps to offset the heavily industrialized bias of that borough).

5.) Under a Five Borough System with Pooling of Commercial Rateable Property and Business Tax Revenue. VI

The separation of York from the borough of Toronto-York weakens the position of the new borough of Toronto and consequently the overall differential in terms of tax revenue is widened between the borough of Toronto and the borough of Scarborough. Under the four boroughs scheme, Toronto-York lost \$18,900,980 through fiscal pooling and redistribution of revenues. Under the five boroughs scheme, Toronto sustains a loss of \$23,440,274. The borough of Scarborough's revenue gain was \$7,738,900 (see Appendix VI).

Population as a basis of distribution does not appear satisfactory under any of the conditions examined. Not until every unit that is to receive revenue from the common 'pool' has a similar ratio of population to some index of need will a per capita distribution be equitable. Municipalities spend what they can afford, not what they need and thus expenditure does not reflect need. Per capita distribution favours high density population and while this might discourage sprawl, it would favour the development of high assessment, high density residential property. There is no representation of the commercial property in the claims.

B.) Pupils as a Basis for Redistribution VII

This formula was tested in the interests of helping those municipalities with large school-going populations and relatively little assessment of industrial nature, such as Scarborough, East York, North York and York. The distribution was worked out solely on the basis of boroughs drawing from a central pool into which all C.R.P.B.T.R. had been deposited. Although this basis bears a fair resemblance to that employing population, the outcome is appreciably different. (See App. VII).

The borough of Toronto-York receives \$60 million on a per capita basis, whereas on a per student basis it receives only \$51.7 million. Bearing out this unequal distribution of pupils relative to total population, the borough of Scarborough receives \$15.6 million under a per capita distribution and \$19.8 million under a per student distribution. contributes \$8 m

One result of this arrangement probably would be that industry providing many jobs (with the hope of attracting resident families with school children), would be favoured over other types. This would virtually be a reversal of the present situation in which there is an advantage in attracting highly assessed industry with relatively low employment components thereby reducing the need for educational facilities.

C.) Assessment as a Basis for Redistribution. VIII

It was felt that municipal expenditures for the upkeep and servicing of industrial areas should be reflected in a redistribution formula. Judging by assessment, these expenditures could be quite high. In the borough of Toronto-York, over 50% (\$1,280,000,000 of \$2,488,000,000) of the total property assessment is comprised of commercial rateable property assessment, and assessment of property exempt from taxation. In the borough of Scarborough, commercial rateable property, and exempt property assessment accounted for only 26% of \$113 million of \$432 million. Exemptions do bring in some return in the form of payments-in-lieu of taxes although these hardly compensate for the expenses incurred.

Distribution under the borough systems was tried using both total taxable assessment (i.e. the residential, commercial, and business assessment used as a base for distributing the Metro Levy) and also total property assessment (i.e. including assessment of exempt properties but excluding business assessment). Under these systems, (see Appendix VIII) boroughs contributing large amounts to the communal 'pool' receive high returns although those with highly assessed residential properties only are in an even better position. The two bases yielded only slightly



different results. By excluding business tax assessment, discrimination over the type of industry is removed. The noticeable gain for the borough of North York through distribution on the basis of property assessment, as opposed to total taxable property assessment, is due to the unequal distribution of industries carrying a high business tax assessment. (lacking in the borough of North York). The borough of Scarborough's gain in the adoption of the property assessment basis, although less in total than that of the borough of North York, is, in terms of percentages, greater. The only virtue of the employment of assessment as a basis for distribution is that it proved to be the way in which the boroughs of Toronto-York and Toronto suffered least loss.

D.) Pupils as Weighted by the Factor of Pupils to Assessment as a Basis for Redistribution. - Appendix IX.

This basis for redistribution was attempted solely for the purposes of trying out a formula that was thought to reflect need (pupils) and an ability to pay (assessment). Thus if the pupil total increases so does the weighting factor increase. On the other hand, if assessment increases, the weighting factor decreases. Industrial assessment thus becomes a positive handicap. No area will be interested in industry because it requires a minimum level of expenditure since its presence decreases transfer revenues from the common 'pool'. Residential assessment, although disadvantageous from this viewpoint, does yield taxes to the local taxing authority. The disparity between boroughs, however, is greater than with redistribution upon any other basis attempted. The borough of Toronto suffers an overall loss of \$45 million whereas the borough of Scarborough gains \$23 million (see Appendix IX). Under the four boroughs system the borough of Scarborough gains slightly more (\$24 million) and the borough of Toronto-York loses slightly less (\$42 million).

E.) Redistribution in the Form of Maintenance Assistance Payments and a Percentage of those Tax Revenues Raised with Separate School Mill Rates (according to the Percentage of Separate School Children) and Share of Remaining Revenue on Basis of Assessment.

This is another attempt to combine the pupil formula with the assessment formula. The pupil formula has been modified and only part of the total tax revenue (<sup>\$110,450,000</sup> C.R.P.B.A.) to be redistributed is dispersed according to the present Maintenance Assistance Payment formula. In 1962, approximately 80.6% of the Maintenance Assistance Payments were met from the Metropolitan Educational Levy (\$51,241,000) with the remaining 19.4% coming from provincial grants. Thus, an amount equivalent to only 80.6% of the 1962 Maintenance Assistance Payments was redistributed from the common 'pool'. It is assumed that provincial grants will continue to be a source of revenue for educational financing in the future. The distribution of the remainder <sup>+ \$59,209,000</sup> was on the basis of assessment and the sharing of the Separate school taxes. The sharing of the Separate school taxes was necessary since Separate schools do not receive Maintenance Assistance Payments. The distribution of the remainder on the basis of assessment ensures that some recognition is given to expenditures needed to service industrial and commercial properties. Redistribution on this basis does not discourage municipalities from harbouring industry since the formula takes assessment into account. The two types of assessment base were used; both total taxable assessment and also total property assessment (excluding business assessment). As before with the distribution based on assessment, the second scheme was more beneficial to the boroughs of North York and Scarborough (see Appendix X.).

This formula attempts to retain some incentive for attracting industry. If no such incentive exists there seems to be a factor of almost positive discouragement. Under this scheme an attempt has been made to gauge the degree of profitability involved in harbouring industry. No pretence is made that this has been accurately judged. As was pointed out before, locating the point at which the presence of industry becomes profitable for a municipality is very nearly impossible.



Indeed, it may well be that this formula leans far too heavily on assessment. Since it provides that all educational costs would be met out of provincial grants, and industrial and commercial taxes, the Metropolitan Educational Levy on the residential assessment will provide revenue that can be used for other purposes either by Metro or by the municipalities -- according to the body having access to it. So may vary the net benefit/losses of the industrialized municipalities.

F.) Distribution Solely of the Business Tax.

Redistribution of the business tax (see Appendix XI) brings neither much financial suffering nor much equalization and it seems that such a measure does little to reduce the need for fiscal zoning. The proceeds of the business tax, \$32,000,000, were used to reduce the Metro levy with each municipality paying the same percentage of the remainder as it had of the old levy. The total new contribution of any municipality is the sum of the business tax contributed and the share of the revised Metro levy. With the borough of Scarborough gaining a mere \$927,000 and the borough of Toronto-York bearing nearly all the loss (\$3,629,720), the effect is not very helpful.

This last approach is somewhat akin to the system used in Metropolitan Winnipeg for reducing the Metro Levy by a central collection of a variable percentage of taxes raised from business and commercial assessments. The percentage is decided upon from year to year by a special committee which, by virtue of its task, has considerable influence over the budgets of the local municipalities. If the percentage were fixed, there would not be the same friction as at present exists over this matter in Winnipeg. Perhaps Metro Toronto could decide upon a fixed percentage or sum of money from industrial and commercial taxation sources that could be used in the same way to reduce the Metro Levy.

The Bureau concludes that while several of these schemes appear advantageous in certain respects, none of them would completely satisfy the dual objectives of <sup>①</sup>removing the need for fiscal zoning and <sup>②</sup>evenly distributing the benefits of non-residential assessment throughout Metro. However, some of the alternatives suggested may be attractive enough if various cushioning devices were employed such as a graduated staging of the formula over a period of years, or the use of transitional subsidies from the Province as were paid in 1953 when Metro was originally established. Despite the difficulties involved in the redistribution of revenues from industrial and commercial enterprises, the need to eliminate the incentives and remove the necessity for the fiscal zoning of industry is a pressing one. The influence of the various elements that might be embodied in some complex formula have been shown. The only danger is that a formula combining all of these factors may become unwieldy and incomprehensible to most taxpayers.



#### NOTES ON APPENDICES

The per capita tax revenue referred to under the amalgamation scheme (\$67.90) was rounded off by \$0.05 . This figure applied to all municipalities and boroughs. The slightly reduced totals, resulting from the use of this figure, although not completely accurate, are not altered relatively one to another.

In the interests of clarity cents were removed from large sums . This resulted in incomplete tallying of totals in some instances. Very few dollars were involved and the resulting figures prove easy to follow.

The various boroughs have been given names for ease of reference. The Boroughs are comprised of the following municipalities:

<u>Borough</u>	<u>Municipalities</u>
Toronto-York	Toronto, Leaside, Forest Hill Village, East York, Swansea and York.
Etobicoke	Etobicoke, Long Branch, Mimico and New Toronto
North York	North York and Weston
Scarborough	Scarborough
Toronto	Toronto, Leaside, Forest Hill Village, East York, Swansea
York	York

In Appendices V to XI the four boroughs of the 4-Boroughs Scheme appear on the first four lines of the tables and the five boroughs of the 5-Boroughs Scheme are shown on the last five lines.

Municipality	Assessment of Property Liable for Taxation for School Purposes		Commercial Mill Rates		Tax		Total Tax Revenue	
	Public School Supporters	Separate School Supporters	Public School Supporters	Separate School Supporters	Public School Supporters	Separate School Supporters		
<u>Scarborough</u>								
C.R.P. <sup>A</sup>	\$ 75,644,113	\$ 3,634,292			\$ 5,312,478	\$ 257,525	\$ 5,570,003	
B. <sup>AA</sup>	31,871,915	1,307,860			2,238,370	92,675	2,331,045	
C.R.P. & B.	107,516,028	4,942,152	70.23	70.86	7,550,848	350,200	7,901,049	
<u>Leaside</u>								
C.R.P.	22,331,521	894,150			1,058,025	46,094	1,104,119	COMMERCIAL RATEABLE
B.	10,860,356	327,635			514,564	16,889	531,454	
C.R.P. & B.	33,191,877	1,221,785	47.38	51.55	1,572,589	62,983	1,635,573	PROPERTY
<u>North York</u>								
C.R.P.	115,584,639	3,551,477			7,158,156	217,385	7,375,542	AND BUSINESS
B.	50,768,265	1,561,146			3,144,078	95,557	3,239,636	
C.R.P. & B.	166,352,904	5,112,623	61.93	61.21	10,302,235	312,943	10,615,178	METRO AND
<u>Toronto</u>								
C.R.P.	732,290,423	16,673,487			49,978,821	1,137,965	51,116,786	AREA MUNICIPALITIES
B.	294,906,829	5,894,060			20,127,391	402,269	20,529,660	
C.R.P. & B.	1,027,197,252	22,567,547	68.25	68.25	70,106,212	1,540,235	71,646,447	ASSESSMENT & TAXATION
<u>York</u>								
C.R.P.	43,456,466	1,952,502			2,708,209	121,074	2,829,283	(1962 figures)
B.	18,816,333	788,553			1,172,631	48,898	1,221,529	
C.R.P. & B.	62,272,799	2,741,055	62.32	62.01	3,880,840	169,972	4,050,813	
<u>New Toronto</u>								
C.R.P.	18,924,101	138,608			1,006,270	7,864	1,014,134	
B.	10,413,117	36,066			553,707	2,046	555,753	
C.R.P. & B.	29,337,218	174,674	53.17	56.73	1,559,977	9,910	1,569,887	
<u>Forest Hill Village</u>								
C.R.P.	4,795,400	72,441			275,351	4,279	279,630	
B.	1,391,419	18,536			79,895	1,094	80,990	
C.R.P. & B.	6,186,819	90,977	57.41	59.06	355,247	5,374	360,621	

## Abbreviations:

<sup>A</sup> C.R.P. - Commercial Rateable Property<sup>AA</sup> B. - Business



Municipality	Assessment of Property Liable for Taxation for School Purposes		Commercial Mill Rates		Tax		Total Tax Revenue
	Public School Supporters	Separate School Supporters	Public School Supporters	Separate School Supporters	Public School Supporters	Separate School Supporters	
<u>Etobicoke</u>							
C.R.P. *	\$111,503,131	\$ 3,708,779			\$ 6,337,837	\$ 216,518	\$ 6,554,356
B. **	50,526,195	1,584,272			2,871,908	92,917	2,964,826
C.R.P. & B.	162,029,326	5,293,051	56.84	58.65	9,209,746	309,436	9,519,183
<u>Mimico</u>							
C.R.P.	4,718,408	393,119			261,541	21,790	283,331
B.	2,047,452	298,264			113,490	16,532	130,023
C.R.P. & B.	6,765,860	691,383	55.42	55.42	375,031	38,323	413,354
<u>Weston</u>							
C.R.P.	7,346,393	122,226			432,306	7,629	439,935
B.	2,892,180	44,318			170,193	2,766	172,959
C.R.P. & B.	10,238,573	166,544	58.84	62.42	602,499	10,395	612,895
<u>East York</u>							
C.R.P.	16,407,475	574,645			1,018,247	34,886	1,053,134
B.	6,774,124	160,298			420,402	9,731	430,133
C.R.P. & B.	23,181,599	734,943	62.06	60.71	1,438,650	44,618	1,483,268
<u>Long Branch</u>							
C.R.P.	4,343,671	105,056			249,717	6,368	256,086
B.	1,870,605	30,417			107,541	1,843	109,384
C.R.P. & B.	6,214,276	135,473	57.49	60.62	357,258	8,212	365,471
<u>Swansea</u>							
C.R.P.	3,670,871	36,958			200,135	2,154	202,290
B.	1,341,965	16,053			73,163	935	74,099
C.R.P. & B.	5,012,836	53,011	54.52	58.29	273,299	3,090	276,389
<u>Metro</u>							
C.R.P.	1,161,016,612	31,857,740			75,991,099	2,087,537	78,078,637
B.	484,480,755	12,067,478			31,587,338	784,159	32,371,498
C.R.P. & B.	1,645,497,367	43,925,218			107,578,438	2,871,697	110,450,135

## Abbreviations:

\* C.R.P. - Commercial Rateable Property

\*\* B. - Business

APPENDIX II

COMMERCIAL RATEABLE PROPERTY  
AND BUSINESS  
METRO AND AREA MUNICIPALITIES

PER CAPITA TAX REVENUES

- a.) under Metro  
b.) under fiscal Amalgamation

TOTAL TAX REVENUES  
AFTER REDISTRIBUTION

ON PER CAPITA BASIS  
UNDER FISCAL AMALGAMATION

(1962 figures)

APPENDIX II

Municipality and population	Tax Revenue Per Capita		Change in Tax Rev. Per Cap. from Metro to fiscal Amalgamation	Redistribn. of Metro. Total on per capita basis under fiscal Amalgamation	Change in Tax Rev. from Metro to fiscal Amalgamation.
	Metro. Govt.	Fiscal Amalgamation			
<u>Scarborough (230,338)</u>					
C.R.P.	\$24.18	\$48.00	\$+23.82	\$11,056,224	\$+ 5,486,220
B.	10.12	19.90	+ 9.78	4,583,726	+ 2,252,680
C.R.P. & B.	34.30	67.90	+33.60	15,639,950	+ 7,738,900
<u>Leaside (18,853)</u>					
C.R.P.	58.56	48.00	-10.56	904,944	- 199,175
B.	28.19	19.90	- 8.29	375,174	- 156,279
C.R.P. & B.	86.75	67.90	-18.85	1,280,118	- 355,455
<u>North York (286,446)</u>					
C.R.P.	25.75	48.00	+22.25	13,749,408	+ 6,373,865
B.	11.30	19.90	+ 8.60	5,700,275	+ 2,460,641
C.R.P. & B.	37.05	67.90	+30.85	19,449,683	+ 8,834,507
<u>Toronto (644,358)</u>					
C.R.P.	79.33	48.00	-31.33	30,929,184	-20,187,602
B.	31.86	19.90	-11.96	12,822,724	- 7,706,936
C.R.P. & B.	111.19	67.90	-43.29	43,751,908	-27,894,539
<u>York (126,511)</u>					
C.R.P.	22.36	48.00	+25.64	6,072,523	+ 3,243,244
B.	9.65	19.90	+10.25	2,517,563	+ 1,296,038
C.R.P. & B.	32.01	67.90	+35.89	8,590,096	+ 4,539,283
<u>New Toronto (12,924)</u>					
C.R.P.	78.47	48.00	-30.47	620,352	- 393,782
B.	43.00	19.90	-23.10	257,187	- 298,565
C.R.P. & B.	121.47	67.90	-53.57	877,539	- 692,348
<u>Forest Hill Village (21,513)</u>					
C.R.P.	13.00	48.00	+35.00	1,032,624	+ 752,993
B.	3.76	19.90	+16.14	428,103	+ 347,118
C.R.P. & B.	16.76	67.90	+51.14	1,460,732	+ 1,100,111

Abbreviations: C.R.P. - Commercial Rateable Property. B. - Business.



APPENDIX II - cont'd.

Municipality and population	Tax Revenue Per Capita		Change in Tax Rev. Per Cap. from Metro to fiscal Amalgamation	Redistribution of Metro Total on per cap. basis under fiscal Amalgamation	Change in Tax Rev. from Metro to fiscal Amalgamation
	Metro. Govt.	Fiscal Amalgamation			
<u>Etobicoke</u> (165,001)					
C.R.P.	\$39.72	\$48.00	\$+ 8.28	\$ 7,920,048	\$+ 1,365,691
B.	17.97	19.90	+ 1.93	3,283,519	+ 318,693
C.R.P. & B.	57.69	67.90	+10.21	11,203,567	+ 1,684,384
<u>Minico</u> (17,989)					
C.R.P.	15.75	48.00	+32.25	863,472	+ 580,140
B.	7.23	19.90	+12.67	357,981	+ 227,958
C.R.P. & B.	22.98	67.90	+44.92	1,221,453	+ 808,098
<u>Weston</u> (9,832)					
C.R.P.	44.75	48.00	+ 3.25	471,936	+ 32,000
B.	17.59	19.90	+ 2.31	195,656	+ 22,697
C.R.P. & B.	62.34	67.90	+ 5.56	667,592	+ 54,698
<u>East York</u> (71,300)					
C.R.P.	14.77	48.00	+33.23	3,422,400	+ 2,369,265
B.	6.03	19.90	+13.87	1,418,870	+ 988,736
C.R.P. & B.	20.80	67.90	+47.10	4,841,270	+ 3,358,001
<u>Long Branch</u> (11,091)					
C.R.P.	23.08	48.00	+24.92	532,368	+ 276,281
B.	9.86	19.90	+10.04	220,710	+ 111,325
C.R.P. & B.	32.94	67.90	+34.96	753,078	+ 387,607
<u>Swansea</u> (9,249)					
C.R.P.	21.87	48.00	+26.13	443,952	+ 241,661
B.	8.01	19.90	+11.89	184,055	+ 109,955
C.R.P. & B.	29.88	67.90	+38.02	628,007	+ 351,617
<u>Metro</u> (1,625,405)					
C.R.P.	48.00	48.00	no	78,078,637	no
B.	19.90	19.90	change	32,371,498	change
C.R.P. & B.	67.90	67.90		110,450,135	

Abbreviations: C.R.P. - Commercial Rateable Property. B. - Business.

APPENDIX III

Municipality & population.	Tax Revenue Per Capita		Total Tax Revenue	
	Under Scheme of 4 Independent Boroughs	Change from Metro. (App.I) to 4 Indep. Boroughs Scheme	Hypothetical Mun. share from redistribution under 4 Indep. Boroughs Scheme	Change from Metro. (App.I) to 4 Indep. Boroughs Scheme
<u>Scarborough</u> (230,338)				
C.R.P.	\$24.18	no	\$ 5,570,003	no
B.	10.12	change	2,331,045	change
C.R.P. & B.	34.30		7,901,049	
<u>Leaside</u> (18,853)				
C.R.P.	63.45	+ 4.89	1,196,222	+ 92,103
B.	25.64	- 2.55	483,390	- 48,063
C.R.P. & B.	89.09	+ 2.34	1,679,613	+ 44,039
<u>North York</u> (286,446)				
C.R.P.	26.37	+ 0.62	7,553,581	+ 178,038
B.	11.52	+ 0.22	3,299,857	+ 60,221
C.R.P. & B.	37.89	+ 0.84	10,853,438	+ 238,259
<u>Toronto</u> (644,358)				
C.R.P.	63.45	-15.88	40,884,515	-10,232,271
B.	25.64	- 6.22	16,521,339	- 4,008,321
C.R.P. & B.	89.09	-22.10	57,405,854	-14,240,593
<u>York</u> (126,511)				
C.R.P.	63.45	+41.09	8,027,122	+ 5,197,839
B.	25.64	+15.99	3,243,742	+ 2,022,212
C.R.P. & B.	89.09	+57.08	11,270,864	+ 7,220,051
<u>New Toronto</u> (12,924)				
C.R.P.	39.17	-39.30	506,233	- 507,901
B.	18.16	-24.84	234,699	- 321,053
C.R.P. & B.	57.33	-64.14	740,932	- 828,954
<u>Forest Hill Village</u> (21,513)				
C.R.P.	63.45	+50.45	1,364,999	+ 1,085,368
B.	25.64	+21.88	551,593	+ 470,603
C.R.P. & B.	89.09	+72.33	1,916,593	+ 1,555,972

COMMERCIAL RATEABLE PROPERTY

AND BUSINESS

METRO AND AREA MUNICIPALITIES

PER CAPITA TAX REVENUES

UNDER INDEPENDENT

4 - BOROUGHS SCHEME

TOTAL TAX REVENUES AFTER REDISTRIBUTION

ON PER CAPITA BASIS

UNDER INDEPENDENT 4-BOROUGHS SCHEME

Abbreviations: C.R.P. - Commercial Rateable Property. B. - Business.



Municipality & population	Tax Revenue Per Capita		Total Tax Revenue	
	Under Scheme of 4 Independent Boroughs	Change from Metro (App.I) to 4 Indep. Boroughs Scheme	Hypothetical Mun. share from redistribution under 4 Indep. Boroughs Scheme	Change from Metro. (App.I) to 4 Indep. Boroughs Scheme
<u>Etobicoke</u> (165,001)				
C.R.P.	\$39.17	- 0.55	\$ 6,463,089	- 91,267
B.	18.16	+ 0.19	2,996,418	+ 31,591
C.R.P. & B.	57.33	- 0.36	9,459,507	- 59,675
<u>Mimico</u> (17,989)				
C.R.P.	39.17	+23.42	704,629	+ 421,297
B.	18.16	+10.93	326,680	+ 196,657
C.R.P. & B.	57.33	+34.35	1,031,309	+ 617,954
<u>Weston</u> (9,832)				
C.R.P.	26.37	-18.38	259,269	- 180,665
B.	11.52	- 6.07	113,264	- 59,694
C.R.P. & B.	37.89	-24.45	372,534	- 240,360
<u>East York</u> (71,300)				
C.R.P.	63.45	+48.68	4,523,985	+ 3,470,850
B.	25.64	+19.61	1,828,132	+ 1,397,998
C.R.P. & B.	89.09	+68.29	6,352,117	+ 4,868,848
<u>Long Branch</u> (11,091)				
C.R.P.	39.17	+16.09	434,434	+ 178,348
B.	18.16	+ 8.30	201,412	+ 92,027
C.R.P. & B.	57.33	+24.39	635,847	+ 270,375
<u>Swansea</u> (9,249)				
C.R.P.	63.45	+41.58	586,849	+ 384,558
B.	25.64	+17.63	237,144	+ 163,044
C.R.P. & B.	89.09	+59.21	823,993	+ 547,603
<u>Metro.</u> (1,625,405)				
C.R.P.	48.00	no	110,450,135	no
B.	19.90	change	32,371,498	change
C.R.P. & B.	67.90		78,078,637	

Abbreviations: C.R.P. - Commercial Rateable Property. B. - Business.

APPENDIX IV

Municipality & population	Tax Revenue per Capita		Total Tax Revenue	
	Under Scheme of 5 Independent Boroughs	Change from Metro. (App.I) to 5 Indep. Boroughs Scheme	Hypothetical Mun. share from redistribution under 5 Indep. Boroughs Scheme	Change from Metro. (App.I) to 5 Indep. Boroughs Scheme
<u>Scarborough (230,338)</u>				
C.R.P.	\$24.18	no	\$ 5,570,003	no
B.	10.12	change	2,331,045	change
C.R.P. & B.	34.30		7,901,049	
<u>Leaside (18,853)</u>				
C.R.P.	70.24	+\$ 11.68	1,324,234	+ 220,114
B.	28.28	+ 0.09	533,162	+ 1,708
C.R.P. & B.	98.52	+ 11.77	1,857,397	+ 221,823
<u>North York (286,446)</u>				
C.R.P.	26.37	+ 0.62	7,553,581	+ 178,038
B.	11.52	+ 0.22	3,299,857	+ 60,221
C.R.P. & B.	37.89	+ 0.84	10,853,438	+ 238,259
<u>Toronto (644,358)</u>				
C.R.P.	70.24	- 9.09	45,259,605	- 5,857,180
B.	28.28	- 3.58	18,222,444	- 2,307,216
C.R.P. & B.	98.52	-12.67	63,482,050	- 8,164,397
<u>York (126,511)</u>				
C.R.P.	22.36	no	2,829,283	no
B.	9.65	change	1,221,529	change
C.R.P. & B.	32.01		4,050,813	
<u>New Toronto (12,924)</u>				
C.R.P.	39.17	-39.30	506,233	- 507,901
B.	18.16	-24.84	234,699	- 321,053
C.R.P. & B.	57.33	-64.14	740,932	- 828,954
<u>Forest Hill Village (21,513)</u>				
C.R.P.	70.24	+57.24	1,511,073	+ 1,231,442
B.	28.28	+24.52	608,387	+ 527,397
C.R.P. & B.	98.52	+81.76	2,119,460	+ 1,758,839

COMMERCIAL RATEABLE PROPERTY

AND BUSINESS

METRO AND AREA MUNICIPALITIES

PER CAPITA TAX REVENUES

UNDER INDEPENDENT

5 - BOROUGHS SCHEME

TOTAL TAX REVENUES AFTER REDISTRIBUTION

ON PER CAPITA BASIS

UNDER INDEPENDENT 5-BOROUGHS SCHEME

Abbreviations: C.R.P. - Commercial Rateable Property. B.- Business



Municipality & population	Tax Revenue Per Capita		Total Tax Revenue	
	Under Scheme of 5 Independent Boroughs	Change from Metro. (App.I) to 5 Indep. Boroughs Scheme	Hypothetical Mun. share from redistribution under 5 Indep. Boroughs Scheme	Change from Metro. (App.I) to 5 Indep. Boroughs Scheme
<u>Etobicoke</u> (165,001)				
C.R.P.	\$39.17	- 0.55	\$ 6,463,089	- 91,267
B.	18.16	+ 0.19	2,996,418	+ 31,591
C.R.P. & B.	57.33	- 0.36	9,459,507	- 59,675
<u>Mimico</u> (17,989)				
C.R.P.	39.17	+23.42	704,629	+ 421,297
B.	18.16	+10.93	326,680	+ 196,657
C.R.P. & B.	57.33	+34.35	1,031,309	+ 617,954
<u>Weston</u> (9,832)				
C.R.P.	26.37	-18.38	259,269	- 180,665
B.	11.52	- 6.07	113,264	- 59,694
C.R.P. & B.	37.89	-24.45	372,534	- 240,360
<u>East York</u> (71,300)				
C.R.P.	70.24	+55.47	5,008,112	+ 3,954,977
B.	28.28	+22.25	2,016,364	+ 1,586,230
C.R.P. & B.	98.52	+77.72	7,024,476	+ 5,541,207
<u>Long Branch</u> (11,091)				
C.R.P.	39.17	+16.09	434,434	+ 178,348
B.	18.16	+ 8.30	201,412	+ 92,027
C.R.P. & B.	57.33	+24.39	635,847	+ 270,375
<u>Swansea</u> (9,249)				
C.R.P.	70.24	+48.37	649,649	+ 447,359
B.	28.28	+20.27	261,561	+ 187,462
C.R.P. & B.	98.52	+68.64	911,211	+ 634,821
<u>Metro</u> (1,625,405)				
C.R.P.	48.00	no	110,450,135	no
B.	19.90	change	32,371,498	change
C.R.P. & B.	67.90		78,078,637	

Abbreviations: C.R.P. - Commercial Rateable Property. B. - Business.

Borough	Assessment of Property Liable for Taxation for School Purposes		Tax		Total Tax Revenue
	Public School Supporters	Separate School Supporters	Public School Supporters	Separate School Supporters	
<u>Toronto - York</u>					
C.R.P.	\$ 822,952,156	\$ 20,204,183	\$ 55,238,791	\$ 1,346,454	\$ 56,585,245
B.	334,091,026	7,205,135	22,388,048	479,819	22,867,868
C.R.P. & B.	1,157,043,182	27,409,318	77,626,840	1,826,274	79,453,114
<u>Etobicoke</u>					
C.R.P.	139,489,311	4,345,562	7,855,367	252,542	8,107,909
B.	64,857,369	1,949,019	3,646,647	113,340	3,759,987
C.R.P. & B.	204,346,680	6,394,581	11,502,014	365,882	11,867,897
<u>North York</u>					
C.R.P.	122,931,032	3,673,703	7,590,463	225,015	7,815,478
B.	53,660,445	1,605,464	3,314,271	98,324	3,412,596
C.R.P. & B.	176,591,477	5,279,167	10,904,735	323,334	11,228,074
<u>Scarborough</u>					
C.R.P.	75,644,113	3,634,292	5,312,478	257,525	5,570,003
B.	31,871,915	1,307,860	2,238,370	92,675	2,331,045
C.R.P. & B.	107,516,028	4,942,152	7,550,848	350,200	7,901,049
<u>Toronto</u>					
C.R.P.	729,495,690	18,251,681	52,530,582	1,225,379	53,755,962
B.	315,274,693	6,416,582	21,215,416	430,921	21,646,338
C.R.P. & B.	1,094,770,383	24,668,263	73,745,999	1,656,301	75,402,300
<u>York</u>					
C.R.P.	43,456,466	1,952,502	2,708,209	121,074	2,829,283
B.	18,816,333	788,553	1,172,631	48,898	1,221,529
C.R.P. & B.	62,272,799	2,741,055	3,880,840	169,972	4,050,813

# APPENDIX V

COMMERCIAL RATEABLE PROPERTY

AND BUSINESS

FOUR INDEPENDENT BOROUGHS SCHEME

----

FIVE INDEPENDENT BOROUGHS SCHEME

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ASSESSMENT AND TAXATION

(1962 figures)

Abbreviations: C.R.P. - Commercial Rateable Property. B.- Business



Borough and populations	Tax Revenue Per Capita			Total Tax Revenue	
	Under Independent Boroughs Scheme	Under 'Fiscal Pooling' by Boroughs	Change from Indep. Boroughs to 'Fiscal Pooling' by Boroughs	Under 'Fiscal Pooling' by Boroughs	Change from Indep. Boroughs* to 'Fiscal Pooling' by Boroughs
<u>Toronto-York</u> (891,784)					
C.R.P.	\$63.45	\$48.00	\$-15.45	\$ 42,805,632	\$-13,779,613
B.	25.64	19.90	- 5.74	17,746,501	- 5,121,366
C.R.P. & B.	89.09	67.90	-21.19	60,552,133	-18,900,980
<u>Etobicoke</u> (207,005)					
C.R.P.	39.17	48.00	+ 8.83	9,936,240	+ 1,828,330
B.	18.16	19.90	+ 1.74	4,119,399	+ 359,411
C.R.P. & B.	57.33	67.90	+10.57	14,055,639	+ 2,187,742
<u>North York</u> (296,278)					
C.R.P.	26.37	48.00	+21.63	14,221,344	+ 6,405,865
B.	11.52	19.90	+ 8.38	5,895,932	+ 2,483,336
C.R.P. & B.	37.89	67.90	+30.01	20,117,276	+ 8,889,201
<u>Scarborough</u> (230,338)					
C.R.P.	24.18	48.00	+23.82	11,056,224	+ 5,486,220
B.	10.12	19.90	+ 9.78	4,583,726	+ 2,252,680
C.R.P. & B.	34.30	67.90	+33.60	15,639,950	+ 7,738,900
<u>Toronto</u> (765,273)					
C.R.P.	70.24	48.00	-22.24	36,733,104	-17,022,868
B.	28.28	19.90	- 8.38	15,228,932	- 6,417,405
C.R.P. & B.	98.52	67.90	-30.62	51,962,036	-23,440,274
<u>York</u> (126,511)					
C.R.P.	22.36	48.00	+25.64	6,072,528	+ 3,243,244
B.	9.65	19.90	+10.25	2,517,568	+ 1,296,038
C.R.P. & B.	32.01	67.90	+35.89	8,590,096	+ 4,539,283

# APPENDIX VI

COMMERCIAL RATEABLE PROPERTY  
AND BUSINESS

PER CAPITA & TOTAL TAX REVENUES

a.) Under independent Borough  
Schemes

b.) Under 'Fiscal Pooling' by  
Boroughs

(1962 figures)

## Abbreviations:

C.R.P. - Commercial Rateable Property

B. - Business

\*See Appendix I.

APPENDIX VII

COMMERCIAL RATEABLE PROPERTY  
AND BUSINESS TAX REVENUES  
REDISTRIBUTED ON BASIS OF PUPILS  
4 AND 5 BOROUGHS SCHEMES  
(1962 figures)

Borough	Pupils per Borough	% of Total	Tax Revenue after redistribution	Net gain or loss after redistribution (Borough contribution from borough share)
Toronto-York	162,598	46.84	\$51,734,826	\$-27,718,288
Etobicoke	50,351	14.5	16,015,264	+ 4,147,367
North York	71,693	20.65	22,807,945	+11,579,871
Scarborough	62,480	18.0	19,881,018	+11,979,969
Toronto	139,788	40.27	44,478,255	-30,924,045
York	22,810	6.57	7,256,571	+ 3,205,758



# APPENDIX VIII

COMMERCIAL RATEABLE PROPERTY  
& BUSINESS TAX REVENUES  
DISTRIBUTED ON BASES OF:  
a.) TOTAL PROPERTY ASSESSMENT  
b.) ASSESSMENT USED AS BASE  
FOR METRO LEVY ~~(MAY BE USED)~~  
4 AND 5 BOROUGHS SCHEMES

Borough	Total Property Assessment*	% of Property Assmt.	Tax Rev. after Distribn. on basis of Property Assmt.	Net gain/loss after distribn. on basis of Property Assmt.	% of total Taxable Assmt.**	Tax Rev. after distribn. on basis of Assmt. used for Metro Levy	Net gain/loss after distribn. on basis of assmt. used for Metro levy
<u>Toronto-York</u>	\$2,488,442,696	59.26	\$ 65,452,729	\$-14,000,385	59.98	\$ 66,247,996	\$-13,205,118
<u>Etobicoke</u>	556,838,411	13.3	14,689,863	+ 2,821,966	13.59	15,010,173	+ 3,142,276
<u>North York</u>	718,911,581	17.13	18,920,102	+ 7,692,028	16.44	18,158,000	+ 6,929,926
<u>Scarborough</u>	432,600,942	10.31	11,387,405	+ 3,486,356	9.99	11,033,966	+ 3,132,917
<u>Toronto</u>	2,263,470,662	53.9	59,532,604	-15,869,696	54.76	60,482,496	-14,919,804
<u>York</u>	224,972,034	5.36	5,920,125	+ 1,869,312	5.22	5,765,500	+ 1,714,687

\* Including exempt assessment; but excluding business assessment.

\*\* Assessment used as base for Metro levy 1962



Borough	Pupils per \$1 million Property Assessment *	Weight X Pupils	Weight X pupils as % of total		Tax Revenues after Redistribution		Net gain/loss after Redistribution	
			4	5	4 Boroughs	5 Boroughs	4 Boroughs	5 Boroughs
			Boroughs Scheme	Boroughs Scheme	Scheme	Scheme	Scheme	Scheme
<u>Toronto-York</u>	65	10,568,870	33.8		\$37,332,133		\$-42,120,981	
<u>Etobicoke</u>	90	4,531,590	14.4	14.37	15,904,814	15,871,679	+ 4,036,917	+ 4,003,782
<u>North York</u>	100	7,169,300	22.9	22.7	25,293,072	25,072,172	+14,064,998	+13,844,098
<u>Scarborough</u>	144	8,997,120	28.9	28.5	31,920,078	31,478,278	+24,019,029	+23,577,229
<u>Toronto</u>	61	8,527,068		27.1		29,931,977		-45,470,323
<u>York</u>	101	2,303,810		7.3		8,062,857		+ 4,012,044

# APPENDIX IX

COMMERCIAL RATEABLE PROPERTY  
AND BUSINESS TAXATION REVENUES  
REDISTRIBUTED ON BASIS OF  
PUPILS WEIGHTED BY PUPILS TO ASSESSMENT  
4 AND 5 BOROUGHS SCHEMES  
(1962 figures)

\*

Excluding Business assessment; but including exempt assessment.



Borough	Tax Revenues after redistribn. on basis of Maintenance Assistance Payments % of Separate School Children and			
	(a) total property Assessment <sup>*</sup>	(b) Assmt. used for Metro Levy base	Net gain/loss after Redistribution	
			on base (a)	on base (b)
<u>Toronto-York</u>	\$59,058,535	\$59,464,209	-20,394,579	-19,998,905
<u>Etobicoke</u>	15,255,633	15,419,014	+ 3,387,736	+ 3,551,117
<u>North York</u>	20,897,996	20,509,260	+ 9,669,922	+ 9,231,186
<u>Scarborough</u>	15,237,956	15,057,652	+ 7,336,907	+ 7,156,603
<u>Toronto</u>	52,396,303	52,880,851	-23,005,997	-22,521,449
<u>York</u>	6,662,232	6,583,358	+ 2,611,419	+ 2,532,555

<sup>\*</sup> Excluding Business assessment; but including exempt assessment.

## APPENDIX X

### COMMERCIAL RATEABLE PROPERTY

#### AND BUSINESS TAX REVENUES

REDISTRIBUTED ON THE BASIS OF PAYMENT OF MAINTENANCE ASSISTANCE  
PAYMENTS AND A PERCENTAGE OF THOSE TAX REVENUES RAISED FROM SE-  
PARATE SCHOOL MILL RATES (\$2,871,697) ACCORDING TO PERCENTAGE  
OF SEPARATE SCHOOL CHILDREN AND SHARE OF REMAINING REVENUE ON  
BASIS OF ASSESSMENT - (a) TOTAL PROPERTY ASSESSMENT  
(b) ASSESSMENT ON WHICH METRO LEVY IS  
BASED

(1962 figures)

APPENDIX XI

BUSINESS TAX EMPLOYED TO REDUCE METRO LEVY  
NEW METRO LEVY APPORTIONED ON BASIS OF  
ASSESSMENT

New contribution is Business tax plus new  
share of Metro Levy.

Borough	New contribution to Metro levy i.e. pay- ment of Business Tax plus same % of a re- duced levy	Differential between original Metro levy and New Contribution
<u>Toronto-York</u>	\$65,975,368	\$ +3,629,720
<u>Etobicoke</u>	13,725,842	- 682,323
<u>North York</u>	15,482,183	-2,042,131
<u>Scarborough</u>	9,707,871	- 927,756
<u>Toronto</u>	61,018,635	+4,108,765
<u>York</u>	4,956,733	- 479,045