

# 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. 22*

*October 24th, 1918*

## The Provincial Assessment Act

STORY No. 3.

---

Equitable assessment under the best of conditions is a difficult business. For its successful accomplishment highly specialized training and experience are necessary as well as hard work and great devotion to duty.

No community has any right to expect great skill and hard work from its employees unless it pays for great skill and hard work. Every Assessment Commissioner has a right to expect from the municipality a sufficient number of employees of the right calibre. If the municipality be too small to require more than one assessor, he should receive a sufficient salary to enable him to give the necessary time to the work.

The next page indicates what sort of salaries are paid to assessment officials and employees and how taxpayers accept their assessments in 20 Ontario municipalities.

# SOME ASSESSMENT FACTS FOR 20 ONTARIO MUNICIPALITIES.

Classification of Municipalities according to Population	Municipality	No. OF APPEALS							No. OF OFFICIALS AND EMPLOYEES, WITH SALARIES			
		Land	Buildings	Land and Buildings	Income	Business	TOTAL	NUMBER GRANTED	Permanent or for Period of Assessment	Rates of Salary Paid	Temporary	Rates of Salary Paid
Over 100,000.....	1.	91	32	.....	333	27	483	370	16	\$720 to \$2000	.....	.....
" " .....	2.	113	103	.....	3	15	234	111	11	\$800 to \$2500	7 (From Apt. 1 to Sept. 20)	\$60 per mo
50,000 to 60,000.....	3.	.....	.....	.....	.....	.....	.....	.....	3	\$1200 to \$1500	3	\$85 per mo.
20,000 to 30,000 .....	4.	13	29	.....	17	2	61	22	2	Comm'r \$1600 Deputy \$1000	.....	.....
" " " .....	5.	.....	.....	13	5	.....	18	6	2	Assessor \$1800 Ass't \$360	.....	.....
" " " .....	6.	.....	.....	.....	.....	.....	23	3	3	\$1100 to \$1500	.....	.....
" " " .....	7.	20	72	.....	103	2	197	96	2	Comm'r \$1800 Deputy \$1200	.....	.....
15,000 to 20,000 .....	8.	13	6	.....	32	7	58	31	1	\$1600	1	\$100 per mo.
" " " .....	9.	4	16	.....	3	1	24	8	1	\$1500	.....	.....
10,000 to 15,000 .....	10.	1	.....	.....	.....	.....	1	1	1	\$1550	.....	.....
" " " .....	11.	.....	.....	68	.....	1	69	13	1	\$600	2	\$500 each
9,000 to 10,000.....	12.	40	40	.....	1	.....	81	31	1	\$700 (Less pay of help for period of assessment)	.....	.....
8,000 to 9,000.....	13.	27	16	.....	107	6	156	100	1	\$600	.....	.....
7,000 to 8,000.....	14.	.....	.....	.....	.....	.....	1	0	1	\$600 (Other duties bring salary up to \$1200)	.....	.....
" " " .....	15.	58	51	.....	14	.....	123	21	1	\$1620 (Covers 3 depts: Assessor, Tax Collector and Building Inspector)*	.....	.....
6,000 to 7,000.....	16.	.....	.....	.....	.....	.....	.....	.....	1	\$400	.....	.....
5,000 to 6,000.....	17.	1	1	.....	5	.....	7	5	1	\$350	.....	.....
" " " .....	18.	1	1	.....	.....	.....	2	2	1	\$450	.....	.....
" " " .....	19.	.....	3	.....	2	.....	5	5	1	\$600 (Other Duties—Plumbing and Sanitary Inspection \$700 and Building Inspection \$200—bring salary up to \$1500)	.....	.....
3,000 to 4,000.....	20.	5	.....	.....	.....	.....	5	5	1	\$200	.....	.....
		387	370	81	625	61	1548	830	52		13	

\*Being increased to \$1800 on October 15th, 1918.

## POINTS TO BE NOTED

In seven of these municipalities there were more appeals against land assessments than building assessments; and, in four, more appeals against building assessments than land assessments.

One city had 123 times as many appeals as another of similar size.

One city has over 100 times as many appeals against income assessments as had another of almost the same population, while the latter had over three times as many appeals against building assessments as the former. In the former city 370 appeals out of 483 were granted; while, in the other, 111 out of 234 were granted.

One city is responsible for more than half the total appeals against income assessments.

In three municipalities at least two-thirds of all the appeals were against income assessments.

The greatest total number of appeals was against income assessments, and the least against business assessments.



## Q u e r i e s

---

Are differences between municipalities in comparative number of appeals against income assessment due to greater activity along this line in some cities than in others?

Is the large total number of appeals against income due to inequitable assessment or to natural difficulties of assessment?

Is the small number of appeals against business assessment due to general satisfaction with the business tax or to the difficulties in the way of making a successful appeal?

Are differences in comparative number of appeals granted due to differences in ability of Court of Appeal officers, to differences in "sweet reasonableness" between different localities, or to differences in interpretation of the law?

Could not a Provincial Assessment Equalization Bureau (or section of the Provincial Bureau of Municipal Affairs) do much to bring about equitable assessment within municipalities and between municipalities through an annual provincial conference of assessors of, say, a week's duration, and by the issuance of a manual giving information as to interpretation of the law, methods of enforcement and means of arriving at equitable assessments under the four different classes?

Would not such a provincial organization be of great value in advising the government from time to time as to desirable changes in the law?