

## Municipal Finance

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### ! / UNIFORMITY IN ASSESSMENTS.

Two very interesting and instructive studies have recently come into this office both showing the total lack of uniformity in municipal assessment, not only in Canada, but within each province. The first study is by Mr. E. M. Wood, the Deputy Municipal Commissioner of Manitoba who in an excellent synopsis on "Assessment and Taxation of Property in Manitoba Municipalities" says:—

"The equalization of the assessment of the several municipalities in the Province upon which the annual levies of the Municipal Commissioner for the requirements of the judicial districts and other authorized purposes are based, is a subject of commanding importance. An attempt was made in this direction a short time ago by a board appointed for the purpose. On account, however, of the utter lack of uniformity in assessments throughout the Province as to value, and otherwise, and the difficulties encountered in procuring satisfactory data in the premises, the result was far from satisfactory or reassuring, and it is my belief that no great improvement is possible under existing conditions. If the law was that all land, both urban and rural, should be assessed at its value, and buildings at a uniform rate, and if this statutory obligation was faithfully observed by competent assessors, the work of equalization would present no serious difficulties. Without very drastic changes in the assessment law as it now stands, and more perfect methods are devised to replace the present haphazard provisions, the injustice that many ratepayers throughout the Province are laboring under at the present time cannot fail to continue. Every effort should be made to bring about changes relating to this most important subject.

The second study is published by the Toronto Bureau of Municipal Research under Dr. Brittain in bulletin form. The Bureau took 20 Ontario municipalities as a basis to work upon and what it has shown up in the peculiar and different constructions put on one law by as many municipalities is quite interesting. What Mr. Wood and Dr. Brittain are preaching to-day, namely more uniformity and equalization in municipal assessments others have urged before in these columns, but now that two such authorities have taken up the matter seriously it is hoped that something will be done to bring about more equity and unity in our systems of municipal taxation. For what is true of Ontario and Manitoba is equally true of every other Province.

As to the best method to be adopted to bring about more equality of taxation both studies urge centralization of Provincial administration, and in this we heartily agree. Not only this, but we would go further and urge that from time to time such Provincial administrations should meet with the idea of bringing about a uniform system for the whole of Canada; but that will come in time. The main object of all advocacy of uniform municipal assessment should be in bringing about an administration for the whole of each province—or at least, as Dr. Brittain puts it, a Provincial Bureau of Equalization.

Both studies make a point of the efficiency, or otherwise, of the assessors. Bulletin No. 3 of the Toronto Bureau shows that in the 20 municipalities 1,548 appeals were made against local assessments, of which 820 were granted. This does not show a particularly high standard of efficiency on the part of the assessors; though it must be said that the majority of the appeals were against the local income-tax—always a difficult question to solve. The position of assessor is sometimes a difficult and always a delicate one, but so long as good judgment and strict impartiality are used no assessor should fear for his ruling? The difficulty is that outside the large centres the position of assessor is badly paid and usually filled by amateurs, who may know all about their own municipality but little or nothing about comparative values, particularly in relation to neighbouring municipalities. The consequence is the taxpayer is often dissatisfied and the municipality too often loses necessary income.

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