

SURVEY
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SAINT JOHN'S HOME PAPER
SAINT JOHN, N. B., THURSDAY, DECEMBER 9, 1926

MANY DRASTIC CHANGES PROPOSED IN CIVIC SURVEY REPORT

Recommendations Include Tax Payments In 3 Installments; Change In Administration

Relief of Council Members of Administration Duties and Appointment of Permanent Department Heads Suggested; Other Changes Urged

THE payment of taxes in three equal instalments, a change in civic government whereby the members of the council would no longer have charge of administrative departments but these duties be taken over by permanent non-elective heads; elimination of the referendum, initiative and recall; the operation of the police force from two stations instead of three, and the annexation of urban districts contiguous to the city with a distribution of the institutions between the city and county councils were among the chief recommendations made in the report of the Citizens' Research Institute of Canada on a survey of civic matters here, as presented to the Common Council yesterday by Dr. Horace L. Brittain, director of the Institute.

Taxation; Assessment

The report is, in part, as follows: Part A—A survey of assessment and taxation involving an examination of methods or assessment now in use; also an analysis of the existing legislation with a view to recommending such changes as may be possible.

ASSESSMENT ORGANIZATION

The provisions of Saint John City Assessment Act, calling for the appointment of a Board of Assessors for the purpose of administering the act. This board may consist of one or more persons, one of whom shall be chairman of the board. This latter official is the real administrative officer of the department. There are no members on the Saint John Board of Assessors at the present time.

A district committee is required to visit personally every tenement, store, shop, office, factory or other building in the city. He is required to take and record the names of all persons of the age of 21 years and upwards liable to taxation, together with other information called for under the act. In other words, district committees are the men of the chairman, but are not responsible in any way for the valuations arrived at. This is a commendable practice.

There are five other employees in the department. As this is not only tabulates all valuations, but calculates assessments, sends out bills, hears appeals, prepares the roll for the voters' lists, gives information to citizens, etc., such duties are not only varied but fairly onerous.

ASSESSMENT RECORDS

An examination of the records of the department showed them to be generally well arranged and kept in a neat and up-to-date manner. Mechanical labor saving devices are made use of and the handling of the many details is exceptionally well organized.

METHODS OF VALUATION

(a)—Land: The valuation of land made by the board at the present time in Saint John is based almost entirely on data obtained from sales, mortgages, transfers and past knowledge of local conditions. While an attempt has been made to use a square foot unit basis in arriving at a uniform value in the more central and high value portion of the business district, this system has not been applied to all the land within the city and, in the opinion of the Institute, is entirely unsuited for use in St. John and liable to produce serious inequities if fully followed out.

TEST OF VALUATIONS

In order to test the present system of land valuation with the scientific value system, which it would be possible to introduce if based on properly prepared land value maps, the representative of the Institute made a complete examination of the present valuations of a considerable number of blocks both in business and residential districts of the city. This examination showed:

(1) That if the blocks examined are representative of the whole system of assessment, all the land has been overvalued and no parts have been omitted from the rolls. This fact tends to show that the work of the department has been carefully and painstakingly performed inasmuch as it is a common occurrence to find lots or portions of lots omitted from the rolls where there have been no proper maps to form a true basis of assessment.

(2) That the lot measurements given in the assessor's field books, where these have been obtained from deeds, mortgages, etc., vary slightly from the measurements given on the maps. Usually such variations are not less than one foot, but in high value property particularly accuracy of measurement is essential if uniformity is to be obtained in the use of the front foot unit of value.

(3) That so long as lots are fairly regular in depth, etc., the present

possible of equitable administration and a source of general dissatisfaction.

INCOME ASSESSMENT

The Act provides for a very full and complete assessment of income. The first provides for the taxation of the incomes, with certain exceptions, of persons who are inhabitants or residents of the city. It also provides for the taxation of income earned in Saint John by persons not actually residents. There are certain safeguards surrounding this latter clause to avoid too great a burden on persons who are not in the parish where the person resides. Certain deductions are allowed in arriving at the net income of an individual. Income from real estate located in Saint John is not taxable. Also, for the purpose of the normal tax, personal income received as dividends upon the stock or from the net earnings of any company or person, or from any other source, is not taxable. These are good provisions and provide against double taxation.

The income of individuals are given certain exceptions, graded as follows: (a) \$800 where the total income does not exceed \$1,000.

(b) \$200 where the total income exceeds \$1,000 but does not exceed \$1,200.

(c) \$400 where the total income exceeds \$1,200 but does not exceed \$1,600.

(d) \$600 where the total income exceeds \$1,600 but does not exceed \$2,000.

(e) \$800 where the total income exceeds \$2,000 but does not exceed \$2,400.

(f) \$1,000 where the total income exceeds \$2,400 but does not exceed \$2,800.

(g) \$1,200 where the total income exceeds \$2,800 but does not exceed \$3,200.

(h) \$1,400 where the total income exceeds \$3,200 but does not exceed \$3,600.

(i) \$1,600 where the total income exceeds \$3,600 but does not exceed \$4,000.

(j) \$1,800 where the total income exceeds \$4,000 but does not exceed \$4,400.

(k) \$2,000 where the total income exceeds \$4,400 but does not exceed \$4,800.

(l) \$2,200 where the total income exceeds \$4,800 but does not exceed \$5,200.

(m) \$2,400 where the total income exceeds \$5,200 but does not exceed \$5,600.

(n) \$2,600 where the total income exceeds \$5,600 but does not exceed \$6,000.

(o) \$2,800 where the total income exceeds \$6,000 but does not exceed \$6,400.

(p) \$3,000 where the total income exceeds \$6,400 but does not exceed \$6,800.

(q) \$3,200 where the total income exceeds \$6,800 but does not exceed \$7,200.

(r) \$3,400 where the total income exceeds \$7,200 but does not exceed \$7,600.

(s) \$3,600 where the total income exceeds \$7,600 but does not exceed \$8,000.

(t) \$3,800 where the total income exceeds \$8,000 but does not exceed \$8,400.

(u) \$4,000 where the total income exceeds \$8,400 but does not exceed \$8,800.

(v) \$4,200 where the total income exceeds \$8,800 but does not exceed \$9,200.

(w) \$4,400 where the total income exceeds \$9,200 but does not exceed \$9,600.

(x) \$4,600 where the total income exceeds \$9,600 but does not exceed \$10,000.

(y) \$4,800 where the total income exceeds \$10,000 but does not exceed \$10,400.

(z) \$5,000 where the total income exceeds \$10,400 but does not exceed \$10,800.

(aa) \$5,200 where the total income exceeds \$10,800 but does not exceed \$11,200.

(ab) \$5,400 where the total income exceeds \$11,200 but does not exceed \$11,600.

(ac) \$5,600 where the total income exceeds \$11,600 but does not exceed \$12,000.

(ad) \$5,800 where the total income exceeds \$12,000 but does not exceed \$12,400.

(ae) \$6,000 where the total income exceeds \$12,400 but does not exceed \$12,800.

(af) \$6,200 where the total income exceeds \$12,800 but does not exceed \$13,200.

(ag) \$6,400 where the total income exceeds \$13,200 but does not exceed \$13,600.

(ah) \$6,600 where the total income exceeds \$13,600 but does not exceed \$14,000.

(ai) \$6,800 where the total income exceeds \$14,000 but does not exceed \$14,400.

(aj) \$7,000 where the total income exceeds \$14,400 but does not exceed \$14,800.

(ak) \$7,200 where the total income exceeds \$14,800 but does not exceed \$15,200.

(al) \$7,400 where the total income exceeds \$15,200 but does not exceed \$15,600.

(am) \$7,600 where the total income exceeds \$15,600 but does not exceed \$16,000.

(an) \$7,800 where the total income exceeds \$16,000 but does not exceed \$16,400.

(ao) \$8,000 where the total income exceeds \$16,400 but does not exceed \$16,800.

(ap) \$8,200 where the total income exceeds \$16,800 but does not exceed \$17,200.

(aq) \$8,400 where the total income exceeds \$17,200 but does not exceed \$17,600.

(ar) \$8,600 where the total income exceeds \$17,600 but does not exceed \$18,000.

(as) \$8,800 where the total income exceeds \$18,000 but does not exceed \$18,400.

(at) \$9,000 where the total income exceeds \$18,400 but does not exceed \$18,800.

(au) \$9,200 where the total income exceeds \$18,800 but does not exceed \$19,200.

(av) \$9,400 where the total income exceeds \$19,200 but does not exceed \$19,600.

(aw) \$9,600 where the total income exceeds \$19,600 but does not exceed \$20,000.

(ax) \$9,800 where the total income exceeds \$20,000 but does not exceed \$20,400.

(ay) \$10,000 where the total income exceeds \$20,400 but does not exceed \$20,800.

heading cover such as the following:

(1) Property of the Crown.

(2) Property and income of the city and county, with certain exceptions.

(3) Public parks.

(4) Real property, personal property and income of religious organizations used for such purposes only.

(5) Real estate of charitable or educational organizations, etc., used for such purposes only.

(6) Real estate up to the amount of \$500 of a female who is compelled to leave her home by the death of her husband and who does not exceed \$500 in amount of such real estate does not exceed \$5,000 and where the total income of such female does not exceed \$500. This is a provision not generally included in other provinces.

(7) The real estate of any person residing in the City of Saint John whom the assessors may determine to be unable, on account of age, infirmity or poverty to contribute to the support of the government.

(8) This, and particularly the method of granting this exemption, is under the jurisdiction of the Board of Assessors. It is the proper method of handling such cases.

(9) Tax exemptions noted these exemptions follow customary Canadian lines.

TIME LIMITS OF WORK

The present method of procedure suggested under the Act tends to make the present work very great. The first six months of the year, after which there is a considerable falling off in the number of appeals, is a legitimate time for the work.

where the total amount of work is small, the part time official employed. It is usual, however, in the Canadian city of Saint John to employ a full time official.

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tax bills. These are great labor and time savers.

DEBENTURE DEBT

Closely allied with the subject of Taxation is the subject of Debenture Debt.

It will be seen that the total debt for services supported by taxation has increased 88 per cent in the period 1912-25 and the debt for school and highway purposes has been responsible for practically all of the increase in amount. The debt for schools increased by 95 per cent in the period 1912-25 and the debt for school and highway purposes has been responsible for practically all of the increase in amount. The debt for schools increased by 95 per cent in the period 1912-25 and the debt for school and highway purposes has been responsible for practically all of the increase in amount.

Revenue other than taxation is the subject of Debenture Debt.

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