

like but really dangerous. The assessment is at present made a year in advance, commencing on the 1st of July and fully completed on the 31st of December. The assessment for the year being always before the new Council, it has enabled those in authority to estimate for the current year, basing calculations upon the revenue thereof; so that every Council permitting expenditures exceeding its revenue, is fully aware of the fact. Formerly, there was some excuse for expenditure exceeding revenue, but at present there is none, unless exceptional circumstances necessitate it. The advantages of the new system over the old would seem to be: 1st. A permanent official during the whole year, with an office where all information relative to assessment can be obtained, and where every grievance, real or imaginary, in connection with assessment, may be heard and errors if existing be rectified. 2nd. A more independent assessment, as the Commissioner and Assessors are, to a great extent, independent of outside influence. 3rd. A more equalized assessment—and this after all is of the greatest importance, each person being compelled to pay his proper quota of the taxes of the city. The Assessment Commissioner being appointed permanently, naturally makes himself conversant with the values of properties in all parts of the city, as well as gathers information required for assessment; he keeps a record of sales of property taking place from time to time, and is governed accordingly. The office is resorted to by all anxious for information as to the values of property, &c.—every citizen has a full opportunity of making comparisons with other assessments in the city. During the year, whilst the Assessment Commissioner has many opportunities for getting information that could not be obtained under the old system; or, if obtained could not be utilized; he is thereby in a position to make a more equalized assessment. All the information in the possession of the Assessment Commissioner is used when he, with his assessors, makes the land valuation of the city. As many are not aware how the assessment is made, you will permit me to explain, so far as possible. After the appointment of the Assessors, there is formed what is called a Board of Assessors, composed of the Assessment Commissioner and the Assessors. This Board makes out, first, the land valuation of each ward in the city, of every lot according to its frontage, depth, position, &c., so that when the Assessors go to work on the 1st July, they take with them the land valuation as made by the above Board for the whole city; this valuation is made in the office, and under the personal guidance and supervision of the Assessment Commissioner. Thus the improvements are only to be estimated by the Assessors outside, and added to the valuation already made. In order to get an equalized improvement valuation, various methods are adopted, and practical Assessors have no trouble in arriving at a proper basis. You will see by the above, that land and buildings are valued separately, so that a more equalized total value is obtainable. The summer season is the better time for making property valuation. 5th. Our assessment with the above advantages, costs less than under the old system, although many persons think otherwise. The cost of the