

Comparative Statement of the Systems and Rates of Taxation in leading Cities of the United States, Great Britain and Canada.

	Popu- lation in thous- ands	Debt. in millions	Value of Realty in millions	Value of Person- alty in millions	Rate of Taxation on Realty	Rate of Taxation on Personalty	Business Tax.	Percentage of value as-sessed.	Does City (C) or Proprietors (P) pay for					WATER RATE—WHAT IS IT?	Does Water rate Cover Cost of Administration Interest on debt. and sinking fund?	Is Water rate a lien on Property?	How is payment of Water rate enforced?	When is property sold for arrears of Real Estate?	When does City's lien expire?	Exemptions from Taxation in Millions	Limit of Borrowing Powers	Limit of Taxing Power	
									Main Sewers	Small Sewers	Street Paving	Stone or Cement Sidewalks	Wooden Sidewalks										
New-York.....	3838	383	5015	625	City 2.10	City 2.10	None	Full	P	P	P	P	None	By frontage and stories—Minimum \$4.00 for 16 feet, one story to \$18 for 50 feet, 5 stories.....	Yes	Yes	Property may be sold after 4 years arrears	3 years	Not till payment	1,000	10 p. c. exclusive of Water debt 5 p. c.	2 p. c.	
Chicago.....	1700	37	260	115	" 1.85	" 1.60	Fixed arbi- trarily by Council. Specials	90%	P	P	P	P	P									None	
Philadelphia.....	1368	72	1186		" 1.50	5.20 1.50			C	P	P	P	P		\$5 per dwelling plus specials.....	Yes and profits	Yes		Only in extreme cases	5 years	Usual		7 p. c.
St. Louis.....	625	22	343	86	" 1.21	1.21			C	P	P	P	None			Yes and profits	Yes	Turn off and pay adv.	After judgment	5 years	Usual		5 p. c.
Boston.....	600	58	1006	231	" 1.52	1.52			None	Full	Prop. : up to \$4 p. ft.	C	City ½ & Prop. ½		Sliding scale \$5 up to \$500 value, \$6 up to \$1,000 and then \$1 for each additional \$1,000.....	Yes and surplus	No	Turning off	Yearly	2 years		2½ p. c.	
San Francisco.....	450	0	380	125	" 1.65	1.65	"	60%	P	P	C	P	P	400 feet area, one story, \$2.50 to \$5.00 for five stories and so on—private company (not city).....							Subject to popular vote to 15 p. c. 1 p. c. Council, 1 p. c. People annually		
Cleveland, O.....	450	22	151	52	" 1.50	3.00	"	40%	2.00 Proprie- 2.60 D'stricts		P	P	None	\$3 for 3 rooms and 50c. each additional room plus specials.....	Yes and extensions		Turn off						
Cincinnati.....	375	8	180	43	" 1.50	2.27	"	60%	C	P	C ½ P ½	P	P		Yes	No	Turn off	Yearly					
Buffalo.....	352	18	242	7	" 1.87	1.87	"	Full	P	P	P	P	None	\$1.50 per family and \$2.50 to \$5.00 per 25 feet frontage according to stories.....	Yes and profits	Can collect from prop.		Yearly	Never	42	10 p. c.	None	
Detroit.....	350	4	195	83	" 1.53	1.53	"	"	C	P	P	P	P	\$2.60 per family—specials and meter rates.....	Yes	No	Turn off	Yearly		36	2 p. c. on Real and Personal	14 Mills	
Milwaukee, Wis.....	325	7	143	37	City 1.40	City 1.40	2.25	60%	P	P	P	P	P	Per meter 4½c. per 100 cubic feet or 6c. per 1,050 gallons.....	Yes	Yes	Shutting off and fine	Yearly	6 years	None			
Pittsburg.....	322	25	350	5	" 1.54	1.50			None														
New Orleans.....	300	18	110	40	" 2.20	2.20																	
Toronto.....	250	22	127	11	" 1.90	1.90	?	Full	C ½ P 2/3	P	P	P	P	Per rooms and inmates and specials \$1.50 minimum.....	Yes	Yes						7 p. c. Legislation 12½ on 1,000,000 8 p. c. over exclusive of water	2 p. c.
Jersey City, N. J.....	206	15	90	12	" 2.75	2.75	None	70%	P	P	P	P	None	Per frontage 15 feet 1 story \$6.25, to 6 stories \$14.15, to 240 feet \$61.15, to \$80.50 and specials.....	Yes	Yes	Turning off	3 years	On payment				
Minneapolis, Minn.....	204	10	100	29	" 1.85	1.85	"	50%	P	P	P	P	P	\$5 to 5 rooms and 30c each additional room.....	Yes and profits	Yes	Shut off 20 days	Yearly	On payment	10	5 p. c. by Council 10 p. c. vote people	3 p. c.	
Kansas City.....	200	5	65	27	" 1.30	1.30	"	40%	P	P	P	P	P	\$1 for 1 room to \$11 for 15 rooms and then 50c. each additional room and specials.....	Yes	No	Deposit required shut off in 10 days	Yearly	5 years	Usual	5 p. c. plus water	None	
Providence, R. I.....	193	14	157	43	" 1.05	1.05		Full	P	P	C	P	None	Miscellaneous—but \$40 maximum for dwellings.....	Yes and profits	Payable in advance	Shut off after 10 days	Yearly	2 years	9	3 p. c. of value	None	
St. Paul.....	180	8	75	20	" 1.65	1.65	None	60%	C	P	P	P	P	Per families and rooms.....	Yes and profits	Yes	Turn off in 10 days	Yearly	3 years	Railroad & Church sites	10 p. c.	None	
Rochester, N. Y.....	162	10	114	6	" 1.70	1.20	"	Full	P	P	P	P	P	On value \$4 up to \$1,500, up to \$7.50 to \$18,000, then 50c. for each additional \$4,000.....	Yes and profits	Yes	If not paid added to Real Estate in next year	Yearly	On payment	12	10 p. c.	None	
Denver, Col.....	150	1½	84	25	" 1.65	1.65	"	60%	P	P	P	P	None	Water Works not owned by the City.....									None
New Haven, Conn.....	108	4	94	13	" 1.00	1.00	1.32½	Full						Water Works not owned by the City.....									
Albany, N. Y.....	100		60	7	" 1.75	1.75	"	"	P	P	P	P	P	Per frontage 20 feet \$6.00 one story to \$28.50 for 6 stories, 20 to 50 feet \$13.50 to \$36.00.....	Yes and profits	Yes	Levy	Yearly	On payment	24	5 p. c.	None	
Richmond, Va.....	95	7	45	35	" 1.40	1.40	None	"	C	C	C	P	None	15c. per 1,000 galls. up to 15,000 per month to 5c. for 450,000 dwelling's \$4.00 first faucet and \$1.50 after.....	Yes	Partly	Turning off	Yearly	On payment	35	10 p. c.	None	
Grand Rapids, Mich.....	90	2	50	25	" 1.50	1.50		65%	C ½ P 2/3	P	C ½ P ½	P	P	12c. to 3,000 galls. over that 6c. families of 5 \$5.00 and each additional person \$1.00 extra.....	Yes			On payment		8	None	2 p. c.	
Hartford, Conn.....	80	4	55	7		2.10																	
Quebec.....	75	7	21		Authorizes 2½% on value, but 17½% on of \$ of rental is used.		12½%	Based on rental	C	C	C	C ¼ & P ¾	C ¼ & P ¾	12½ p. c. on rentals and specials.....	Yes & large profits	Yes	Distraint only		3 years	8	None		
Duluth, Minn.....	74	5	26	6	City 1.80	1.80		Under	P	P	P	P		\$6 for 5 rooms, 50c. each additional room and 5c. to 15c. for meter supply.....	Yes and surplus	Practically	Turning off			3			2½ p. c.
Lawrence, Mass.....	70	2	34	9	" 1.60	1.60	1.64	Full	All paid out	do	do	do		6c. to 15c. per 100 cubic feet.....	No	No	Shutting off and fine		2 years	1			
Springfield, Mass.....	70	2	62	17	City 1.23	1.23	1.46	"	do	do	do	do		\$4 for 1 or 2 rooms, \$6 for 5 or 6 and \$1 for each additional room.....	Yes	No	Shutting off and advance payment	Yearly	2 years	3	2½ p. c.	1½ p. c.	
Ottawa.....	62	4	29	3	" 1.40	1.40		Under	C	P	City ½ P ½	City 2 feet P bal.	City ½ P ½	On value \$3.50 to \$300, \$5.00 to \$500, \$6.00 to \$800 and so on.....	Yes	Yes	Shut off after 10 days	3 years	Till sale	16	None	2½ p. c.	
Troy.....	60	2	50	7	" 1.50	1.50	None																
Hamilton.....	55	4	24	4	" 2.00	2.00	"	Under	C	P	C	C 60% P 40%	None	On value \$4.40 to \$500 to \$14.40 for \$3,000, then 60c. for each additional \$250.....	Yes and surplus	Yes	Turning off (never used)		On payment	4	10 p. c.		
Portland, Maine.....	55	1	35	15	" 1.90	1.90	"	Full	C ½ P 2/3	P	C	Part C Part P	C	Not owned by the City.....									
Halifax, N. S.....	45	3	18	5	" 1.69	1.69	"	"	P 1.25 foot	P	C	C ½ P ½	None	12c. to 14c. per 100 cubic feet and specials.....	Yes	Yes	Shutting and distress	Yearly	On payment		5 p. c.		
London, Ont.....	40	3	16	2	" 2.30	2.30	"	80%	C	P	C Intersection P bal.	C ½ P ½	"	\$5 for 3 rooms and then 75c. each additional room, meter rates 5c. to 15c.....	Yes and surplus	Yes	Turning off & eventually charged to property	Yearly	3 years	4	12½ p. c. plus Water debt	None	
Superior City.....	40	1	12	2	City 1.40	1.40	"	Under	C	P	P	P	P	Not owned by the City.....									
Salem, Mass.....	36	1	20	10	" 1.75	1.75		Full	C	P	C	C, Curb. P. Sidew.	None	\$3 per family of 4 and 50c. for each additional person, 5c. to 15c. for meters.....									
Oswego, N. Y.....	22	1	9	1	" 2.56	2.56	None	"	C ½ P 2/3	P	P	P	P										
Concord, N. H.....	20	1	9	3	" 2.10	2.10		"	C	C	C	C											
Manchester, England.....	558	105	500	0	7/8% p. £ on 5/6ths of rental.....									Proprietors 1d. on the £ and Tenants 8d. (on rentals).....	Yes	No	Turning off	Yearly	10 years	(80435)	10 p. c.		
Dublin, Ireland.....	290	12	5	0	10/8% p. £ on rental for all purposes.....									Included in the 10/8%.....	Yes	No	Turning off	Don't sell	On payment	Usual	Subject to	Legislation	
Edinburgh, Scotland.....	322	17	15	0	10% on £ rental on proprietors 1/9% on occupants.....									Not City property (Proprietors are liable for everything under £10 rentals).....	Yes	No	By suits		On payment	£42,000			
Glasgow, ".....	780	70	500	0	plus 1% Poor rates and School Taxes 5 ¾ d. on £ rental (about ¼ Tenants & ¼ Owner).....									5d. in the £ of rental.....	Yes		Turning off		On payment				
Aberdeen, ".....	164	7	5	0	3/7 p. £ on rental (about ¼ Tenants & ¼ Owner).....									1½d. in the £ on Proprietors, 7d. on Tenants and specials.....	Yes	Yes	Turning off	Rarely	On payment	Usual			
Montreal.....	280	27	200	0	1%	0	7½% on rent	Full	C	P	C	½ & ½	C	7½ p. c. on rentals and specials. Meter rates \$1.15 per 1,000 cubic feet.....	Yes	No	By turning off	Every 3 years	In 3 years	40	15 p. c.		

CITY TREASURER'S OFFICE,
City Hall, Montreal, 31st October 1904.

W. ROBB,
CITY TREASURER.