

## UNIFORMITY IN MUNICIPAL CLASSIFICATION WANTED

By H. J. ROSS, L.L.A.

Uniformity is the feature I would plead for. — What is the assessed values as compared with the true value of properties. Before me is a series of figures covering say, fifteen cities — of this number six only claim to be assessed as true value — in one case Chicago appears as assessed at 25% of its true value and as a result you find the tax rate to be over 54% of assessed value, — Figured out the tax rate is proved to be 13-1-2% of true values. Alongside of this is New York, assessed at true value with a tax rate of 18% — quite a difference it is true, but what advantage has Chicago secured by such a mode of assessment. St. Louis, Mo. is given an assessment value of 60% of its true value and the tax rate thereon 23-1-2% of assessed value, but figured out again it is proved to be about 14% of true value — nearly the same as Chicago. Montreal assessed at 90% of true value appears as rated 15 p.c. for taxation but as a matter of fact 13½% is the rate on true values.

Toronto is assessed at 70% of true value — Buffalo and Detroit at 75 per cent—Pittsburg at 95 per cent. In the case of Toronto 19¼ per cent is given as the tax rate, but figured out again, it is proved to be 13½ per cent on true value—the same as Montreal.

Is it to be wondered that so little can be learned casually one from the other? That only after a study, and a careful study at that of the reports (and even then it is often necessary to write these cities for explanations to make sure of your ground) may one be justified in coming to a conclusion as to comparative conditions. This is deplorable and unnecessary — the administration of a city can easily work toward the undoing of this condition — not in a day or a year perhaps, by encouraging the thousands of capable earnest heads of departments, the men who after all do the work, in putting into affect the changes, gradual if you will, that will accomplish the desired end. Why should Chicago deem 25% of true values a proper assessment, when St. Louis makes it 60 p.c. and Winnipeg 90 p.c., New York 100% and Cleveland 100%! The only conclusion is that there must be fads even in assessing property.

How often is a sewer, a drain — in intersection called something else — a permanent sidewalk referred to as a pavement by one town and the word pavement used by another town to designate its roadways.

The classification approved by the Union of Canadian Municipalities and published on several occasions by the Canadian Municipal Journal was accepted because of its simplicity and adaptability, having been proved and used in many cases to great advantage and this with but slight alteration in the general accounts already in use by any organized municipality. The accomplishment of all this, even to a practical degree would however be very materially advanced by the existence of some central point of reference — for simplicity's sake the existing provincial auditors' department could advise — for this is a matter within provincial authority only, no machinery existing in the Federal organization to handle such work. To the average municipality—those under say 25,000 population — such a department would be invaluable and would undoubtedly be freely made use of when the official felt a doubt as to the best way to treat a special expenditure, or Tax Roll, or in the thousand and one instances where disinterested and uniform advice, outside of local interests, would be welcome.

Well we know the zealous men led by our auditor general, who preside over the auditing departments of our provinces from the Atlantic to the Pacific. In conclusion, let me quote from the Metz fund handbook of Municipal accounting:—"As a means of insuring continuous conformity... it is a good plan to have the accounts audited once or twice a year... by an outside auditor... The experience of thousands of enterprises has so conclusively demonstrated the wisdom of such a procedure that the subject is no 'longer deplorable'."

This applies to all municipal work, be it of large cities or small places.

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