

REMINISCENCES

OF A SERVICE OF TWENTY-THREE YEARS IN CONNECTION WITH CIVIC AFFAIRS OF

SAMUEL B. HARMAN, *Retired City Treasurer.*

ALDERMAN FOR ST. ANDREW'S WARD.

Mr. Harman entered the City Council as Alderman for St. Andrew's Ward in 1866, and served on several Committees including that of Finance.

CHAIRMAN OF FINANCE.

In 1867 and 1868 he was Chairman of the Finance (since termed the Executive) Committee, and also of the Court of Revision, and in the latter capacity presided at the meetings of the Court, two days for each ward, with forenoon, afternoon and evening sessions, sometimes lasting until past midnight, for hearing the appeals in relation to the assessment then first made according to the revised statute in that behalf, on the actual instead of the annual or rental value of property, a change which, as a new departure, required time and care to bring into successful operation.

MAYOR OF TORONTO.

In 1869, a year rendered famous by the visit of H. R. H. Prince Arthur and His Excellency Sir John Young, Governor-General, afterwards Lord Lisgar, and 1870, he was Mayor of Toronto, and during those years was occupied, apart from the regular duties of office, and principally at night at his law office of the firm of Cameron & Harman, with Mr. Frank Joseph as Secretary of the Revising Committee, in the work of conducting the revision and consolidation of the City By-Laws up to that time contained chiefly in manuscript volumes on file in the City Clerk's office. This was the first consolidation, and embraced a period of 35 years, commencing with the incorporation of the city in 1834. The work was one of considerable labour, especially in the matter of the consolidation of numerous by-laws relating to a special object, in some cases as many as fifty by-laws having to be thus thrown into one. Another and not the least troublesome branch being that of by-laws relating to the Debenture Debt, and the decision to be arrived at as to what by-laws, as relating to unredeemed Debentures, were to be considered to be in force, while all other general by-laws had to be classified as either being in force, effete, or repealed. The whole was accompanied by an explanatory preface, an exhaustive index, tables showing the succession of Mayors, members of the Council, and of all city officials, and of the years of service of the same, with diagrams of properties principally relating to civic leaseholds. This work, which has made subsequent revisions comparatively easy, Mr. Harman has always regarded as one in which he might feel a justifiable pride as a work of practical utility having relation to his years of mayoralty. And he was the recipient of many commendatory letters from Sir Adam Wilson, the late Chief Justice Harrison, and other leading members of the Judiciary and the Bar, as to the value of the compilation and its successful accomplishment.

ASSESSMENT COMMISSIONER.

In 1872 ex-Ald. Turner brought in his proposition for the institution of a Department of Assessment, as explained in the following extract from a report of a Select Committee.

"In investigating the present mode of making the Assessment the Committee are convinced, that owing to the want of a definite understanding among the assessors themselves as to the principle on which the valuation of real estate should be made, and the hurried manner in which the work is of necessity performed, the assessment is neither equitably nor efficiently made, and they intend to recommend the Council to apply for such a change in the law as will enable the Council to appoint a permanent Board of Assessors, to be presided over by a Chairman thoroughly competent to supervise this important work." (See App. 1872, p. 299.)

And in the fall of the same year Mr. Harman was appointed Chairman of the Board of Assessors instituted in accordance with the above, under the following Report—

"The Council having adopted the recommendations of the Committee, with reference to the immediate valuation of the Real Estate of the City, with a view to a more equitable and permanent system of assessment, the duty now devolves upon the Committee of submitting to the Council, the name of a gentleman to fill the position of Chairman of the Board of Valuers, and who would ultimately become the head of the Assessment Department of the Corporation."

"The Committee in making their former recommendations to the Council, were quite aware that the success and efficiency of their proposal would depend in a great measure upon the proper organization of the Department, and the subsequent supervision of its affairs, and would therefore require peculiar qualifications in the gentleman appointed in order to ensure its successful administration."

"After mature consideration, the Committee are of opinion that owing to Alderman Harman's long and intimate acquaintance with our Municipal Institutions, and more particularly those of the City of Toronto, and all that pertains to matters of assessment, combined with his professional knowledge,* he would most efficiently discharge the duties of Chairman of the Board, and the Committee therefore recommend the Council to tender Mr. Harman the position at a salary of \$3,000 per annum,† and in the event of his acceptance, he be authorized to proceed with the organization of the Department without further delay."

"The Committee would further recommend that eight valuers be appointed to proceed with the valuation of the real estate, and at such a rate of remuneration as may be decided upon by the Committee.—The appointment of valuers to be left to his Worship the Mayor, (the late Joseph Sheard, Esq.,) and the Chairman of the Board."—(See App. 1872, p. 328.)

* As partner of the late H. A. John Hillyard Cameron in the legal firm of "Cameron & Harman."

† This salary was not maintained after the organization of the Department was completed