

The Assessor and His Relationship to Municipal Government.

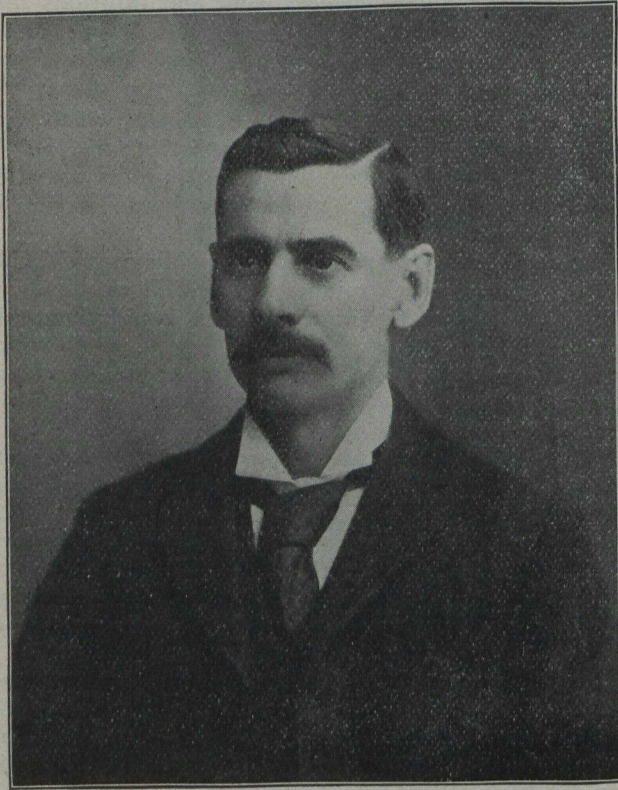
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The practical carrying out of municipal government devolves upon a number of civic departments, each separate and distinct, in itself, but at the same time the one is so dovetailed into the other, as to make a complete whole, and systematized to the greatest possible extent in order that the best results may be obtained. The initiatory of these, I consider to be the Assessment Department, it being first called upon to place a just and equitable valuation upon all classes of assessable property, which carries a certain levy of taxation in order to produce the revenue where the entire expenses of the municipality may be met. It is only within the last fifteen years that the assessment Departments not only in the Province of Ontario, but in Great Britain and the United States have come to

assessors was pointed out to the Ontario Legislature during the session of 1892, and the following enactment was placed upon the statute books "In cities and towns, the Council, instead of appointing assessors under the preceding section, may appoint an assessment commissioner, who, in conjunction with the mayor for the time being, shall, from time to time, appoint such assessors and valuers, as may be necessary, and such commissioner, assessors and valuers, shall constitute a board of assessors, and shall possess all the powers and perform the duties of assessors appointed under the last preceding section: and all notices, in other municipalities required to be given to the clerk of the municipality in matters relative to assessment shall in such city be given to the assessment Commissioner." R. S. O. c. 184 s. 255. 52 V. C.

With the passage of the above mentioned clause, started the formation of a permanent department in the various cities of Ontario, and the assessor retains his position so long as he continues to give good results, and further as he is liable to very severe penalties for any fraudulent assessment, the permanency of his position strengthens his hand in being fair and just to all without fear or favor. Assessors are to a certain extent born, not made: they must have a certain natural aptitude for the business, be fearlessly independent and not amenable to flattery. The importance of the position to the municipality is shown by the fact that if they overlook the assessment of any property, it means so much cold cash lost irretrievably to the municipality. If their various books are absolutely correct and everything entered therein, and a mistake or omission should occur afterwards in transcribing the assessor's work in any of the other departments, it can always be checked and accounted for by an audit, while if the assessor makes a mistake or omission in his work, the municipality has no recourse for correcting the same. He must also see that every rate-payer is properly notified of the amount that the said rate-payer is assessed at, for the succeeding year, and also keep a record of the exact date upon which said service is made. He must have a thorough knowledge of all fluctuations in real estate, and must keep closely in touch with all transfers of property, their sale price as compared with their assessed value, for it is a well-known fact that in all large cities, while in some districts property is going up rapidly, in another section of the city it may be depreciating; and these are two points upon which the assessor has to exercise considerable judgment, a depreciated value upon the one hand, or a speculative value upon the other. A combination of circumstances may be at work in a certain district which has a tendency to boom property beyond its real value, and another set of circumstances in another locality may be working in just the very opposite direction, and property may be forced upon the market at less than its true value. He has further to defend his assessment before the Court of Revision and the County Judge, for there is a class of property holders in all



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be recognized as practically the foundation of the entire municipal system.

In the Province of Ontario prior to the year 1902 the councils of the various municipalities appointed the assessor or assessors to make an assessment which occupied their time for a period of from two to five months yearly, and it quite frequently happened that new men were appointed each year, who in many instances were in complete ignorance of what had been done by their predecessors. The idea seemed to prevail that no special training was necessary: this theory has been exploded and in an up-to-date City department every member is a specialist.

The desirability of having a permanent board of