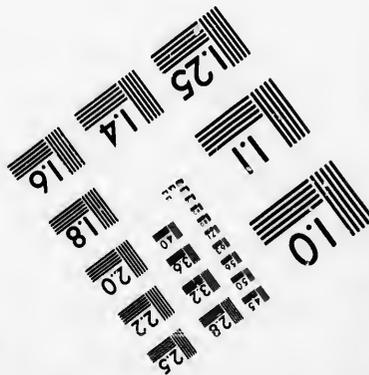
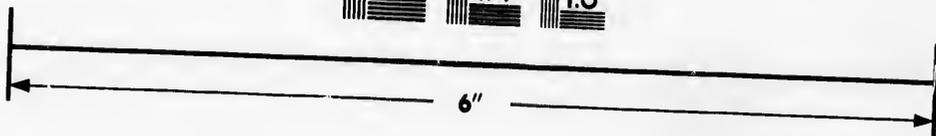
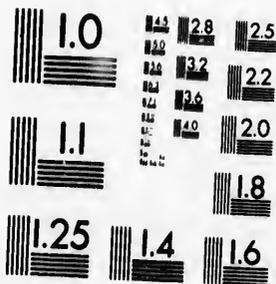


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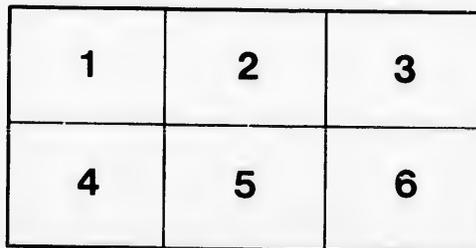
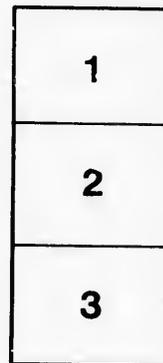
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# EXEMPTIONS.



SPECIAL COMMITTEE OF THE COUNCIL  
OF THE CORPORATION OF TORONTO.

JOHN HALLAM, *Chairman.*

1876.



## LETTER

ADDRESSED TO

THE HON. OLIVER MOWAT, Q.C.,

*Attorney-General and Premier, &c. &c. &c.*

PROVINCE OF ONTARIO.

## EXEMPTIONS.

TO THE HON. OLIVER MOWAT, Q. C., &c. &c.

*Attorney-General of Ontario.*

CITY HALL, TORONTO,

December 15th, 1876.

SIR,

In compliance with your request, the Committee on Exemptions from Taxation appointed by the Municipal Council of the City of Toronto, beg respectfully to place before you the following facts, and ask your attention to the conclusions which they draw therefrom.

The Committee deem it unnecessary to say anything in opposition to the general principle of exemptions, as they believe there are few, if any, who will affirm it in the abstract. It is generally acknowledged that those who are benefited by any public outlay should contribute towards it; and that paupers, lunatics and children should alone be exempted. But while these admissions are readily made, there are nevertheless various pleas alleged why certain classes of citizens, and certain kinds of property, should not be assessed, so as to bear a just share of the public burden; and thus it has come to pass, that within the limits of the City of Toronto, real estate amounting in value to the enormous and almost incredible sum of eight million six hundred thousand dollars (\$8,600,000) remains unassessed, and therefore does not contribute a single cent to the City treasury; so that the whole municipal expenditure is defrayed by six-sevenths of the citizens—one-seventh of the property holders being unjustly exempted.

This state of things is not peculiar to Toronto; for the returns made by the different municipalities throughout Ontario to this Committee show that a similar ratio of exemption prevails; and the Committee are credibly informed that exemptions from taxation to even a greater extent exist in the neighbouring Province of Quebec.

The property so exempted consists of buildings and land belonging to the Federal and Provincial Governments, Churches of various denominations, property of Ecclesiastical Corporations, Literary and Scientific Institutes, Denominational Schools, the University Colleges and High Schools, and what is still more extraordinary, in it is included the lawns, gardens, paddocks, &c., belonging to private individuals, on whose behalf no shadow of a pretence why they should be exempted can be set forth.

There is another class of exemptions to which the Committee would draw your attention, namely, those on which exemption is claimed under the provisions of the "Consolidated Statutes of Upper Canada," Chaps. 10 and 12, being the salaries of public officials, such as the Judges and officials of Osgoode

Hall, the County Court Judges, the officers of the Custom House and Post Office, and the personal property of all Incorporated and Joint Stock Companies, the income of which latter is only liable to present assessment, and that against the individual shareholders, the difficulty of procuring lists of whom renders it almost a nullity. The Committee contend that there is no equitable grounds whatever upon which these exemptions rest; and that consequently it is a serious wrong to those who are obliged to make up the deficiency created thereby.

There is also a class of what is termed "partial" exemptions, to which exactly the same reasoning applies, and which lie open to the same objection. These are the salaries and residences of Clergymen of various denominations, and all incomes amounting to four hundred dollars.

To better illustrate the extent and description of the exemptions in the City of Toronto, the Committee add herewith the value of each particular exemption named.

For example:—

The Dominion Government owns real estate within the City limits to the value of \$1,136,038. It is admitted that it holds this for purposes necessary to the well-being of the whole country; but as it is not for the special and sole benefit of the City of Toronto, neither should it be specially exempted from contributing its just share of the local taxation. This argument equally applies to the property belonging to the Provincial Government within the City, the value of which is \$2,314,089.

The County of York owns real estate in the City to the value of \$84,200, upon which no taxes are levied, although the citizens are taxed for its maintenance.

The property belonging to the Universities, Colleges and High Schools in Toronto is valued at \$1,661,698, and comprises not only the buildings but one hundred and eighty-three acres of land, worth six hundred and two thousand two hundred and sixty dollars (\$602,260), in the best part of the City, and is daily increasing in value. Why this should be sequestered from public taxation it is difficult to imagine. It cannot be reasonably argued that the benefits of these institutions are confined to the citizens of Toronto; and if not so confined, how can it be reasonably maintained that the citizens should be exclusively taxed for their support? for to exempt them from taxation is simply to transfer the burden they should justly bear to the already sufficiently burdened municipality.

The next consideration is that of the exemption of Church property. The estimated value of this in 1874 was \$1,553,505; it is now valued at \$2,026,648, and there is every reason to believe that this estimate is far below the actual worth. The land alone (which is in the choicest portions of the City, and

covers thirty-five acres and a half) is worth at least \$505,833. It is argued that this vast amount of property should not be taxed, because of the social and religious benefits derived from it—an argument that would only avail if the whole people were of one faith and consented to the existence and maintenance of a State Church, but which clearly can have no weight in this country, where no such unity and no such Church can possibly exist.

It must be borne in mind that "not to tax is to tax," however paradoxical it may appear; and so, by exempting this church property from paying its fair share to the public purse, it obliges every citizen, whether he be Turk, Jew or infidel, as well as the man who is a member of any particular denomination, to contribute to the support of religious institutions with which he has no sympathy.

If persons willing to gratify their own desires, or in the fulfilment of what they may conceive to be a religious duty, build churches or purchase lands, that can be no valid reason why such property should be declared free from taxation. If it be urged that these churches and their surroundings add to the beauty of the City, and therefore should be exempt, the futility of such an argument is plainly manifested by the fact, that if it were valid, every beautiful mansion or warehouse in the City should be exempted, which is clearly an absurdity.

Of this property the Church of England owns to the value of \$777,924; the Roman Catholic Church, \$492,147. The Roman Catholic Corporations hold in addition \$232,099, in which is included seven and a half ( $7\frac{1}{2}$ ) acres of land valued at \$55,323, and buildings (not churches) worth \$176,776. The Presbyterian Body owns property of the value of \$392,705; the Wesleyan Methodists have \$299,728; the Primitive Methodists, \$80,551; the Congregationalists, \$67,771; Bible Christians, \$21,018; Baptists, \$172,321; Disciples, \$16,016; Reformed Episcopalians, \$6,993; various, \$70,051. Scientific and Literary Institutions and the Horticultural Gardens are valued at \$115,314. Burying-grounds, comprising 96 acres of land, with buildings, valued at \$117,936. Charitable Institutions valued at \$219,983, comprising  $5\frac{1}{2}$  acres of land.

This vast amount of property is wholly exempt; but there is real estate, consisting of lawns, paddocks and gardens, and the residences of clergymen, which is partially exempt, the value of which, as returned by the assessors in 1874, was \$1,158,549, and was only taxed as if valued at \$516,401; and the Committee have every reason to believe that this valuation is merely nominal, and would urge that every foot of land similarly situated be taxed alike.

The next class of exemptions to which the Committee would claim your attention is that of salaries.

The fifteen Judges, whose aggregate incomes amount to \$95,000, and twenty-six other legal functionaries of Osgoode Hall, whose united incomes amount

to \$31,310, pay no taxes on these large sums. To state this, the Committee think, is sufficient to show its injustice; for it must be presumed that these persons receive the amount of salary which their services are fairly worth, and that not to tax their incomes, while that of the poorest clerk in the City is taxed, is a glaring wrong.

With regard to the salaries of clergymen that are only partially taxed, the Committee have had considerable difficulty in obtaining accurate returns, inasmuch, as the City Council has hitherto failed to rigidly enforce the law. Of the incomes of the clergymen of the Roman Catholic Church no return whatever has been made, so that even the partial taxation to which the City is at present entitled has not been collected.

Thirty-one clergymen of other denominations have given in returns to the amount of \$55,323, and are exempted on \$30,800.

The Committee fail to see why the income of a clergyman should be exempt any more than that of a physician, inasmuch as if it be right to tax the latter, it surely cannot be wrong to make the former pay his quota to the common outlay.

The Committee have no returns of the income of the officials of the Custom House and Post Office. It is known that they amount to a very large sum, but that sum, large as it unquestionably is, contributes not one cent to the taxation of the City. What the ground of exemption is the Committee know not. If it be that these officials are not sufficiently remunerated, then let them be so, that they may take their legitimate place amongst their fellow-citizens, and like them contribute to the discharge of the public obligations.

The next are the exemptions on all incomes to the extent of \$400, and exceed in the aggregate \$2,000,000. There is no good reason why these should not pay taxes.

You will observe from what has been stated as briefly as possible, that these exemptions are very large in amount, and, the Committee submit, are absolutely indefensible in principle.

In conclusion, the Committee would urgently press upon your consideration the fact that the evil of exemption is one that is increasing annually. Eight years ago the property within the corporate limits was valued at \$26,207,698, of which \$1,982,812 were exempt from taxation. But now, in 1876, the assessed value of the City property is over \$56,000,000, of which is exempted \$8,600,000; consequently, on a rate of one and a half cents in the dollar, there is an annual loss of one hundred and twenty-nine thousand dollars (\$129,000) to the tax payers; or in other words, we are obliged to pay the above rate, whereas, if these exemptions were abolished, 12 $\frac{3}{4}$  mills would only be required.

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The Committee have but to add that, as you are aware, the City Council and the citizens of Toronto are not alone in the expression of their desire to put an end to this species of injustice, but that the other municipalities of this province are, with them, equally determined to use every legitimate means to destroy it; and they would assure you that the sense of wrong is so deep and wide spread, that the agitation now commenced will continue and augment till right is fully done in this matter.

Having placed before you for your own information and that of your colleagues in the Government of Ontario, the nature and extent of the exemptions complained of, the Committee rely upon the wisdom of your Government to find and apply an effective and speedy remedy.

Signed on behalf of the Committee on Exemptions.

JOHN HALLAM,  
*Chairman.*

