



FUNCTIONAL FURNITURE designed for the use of crippled children is being made in increasing quantity by Bruce Doherty, an employee of the Ontario Society for Crippled Children. This is the important type of work that is being carried on by the funds collected from Easter Seals. If you haven't mailed your contribution to the local Rotary club, organizers of the local campaign, do it now. Don't miss this opportunity to help the less fortunate.

THE HISTORY OF ASSESSMENT AND MUNICIPAL TAXATION IN ONTARIO

By GEORGE JAMES
Fourth of Eight Articles

Section 33 of the Assessment Act defines the rules of valuation to be used by all assessors whether it be in our largest cities or our smallest villages or townships.

This section provides that land (which includes any buildings erected on such land) is to be assessed at its actual value. That is not 50% or 75% of value as is sometimes assumed but 100% of value. This section also states that when assessing land without buildings erected thereon, consideration is to be given to the following factors—location, present use, normal rental value, normal sale value, and any other circumstance affecting the value.

Then when assessing land with buildings erected thereon, consideration is to be given to the present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. The amount to be placed for assessment purposes on the buildings is to be the amount by which they increase the value of the land.

Assessment Example

An example of this reasoning might be of two brothers who erected identically similar houses in the city of Brantford in 1947. One brother purchased a \$1000.00 lot in a good residential section while the other purchased a \$100.00 lot in a poor section. The replacement cost of either of the houses at 1940 values was \$6000.00.

In the good residential area the assessor was justified in placing the total replacement cost of the house \$6000.00 for assessment purposes as the house by reason of its location, rental value and sales value increased the value of the land by that amount. However, while the house on the poor lot cost just as much to erect, its poor location, lower rental and sales values, lessened its actual appreciation of the land so the assessor was quite justified in placing only \$3500.00 on the building for assessment purposes.

The same situation would develop where two similar value houses were erected, one in a city and one in a village. A good brick house would cost as much to erect in the Town of Bala as in the City of Toronto but due to its location, lower rental and sales value, the property would not be as valuable.

To overcome this, assessors use various methods to bring the assessment value more in line with its actual value. Some of these methods are by allowing depreciation or location obsolescence, or by using rental capitalization, etc. While objections may be found to any of these methods, still if the system is applied fairly over the whole municipality there will be some degree of equity, not only between properties of the same type or class, but also between different types of property.

The fact that a building is old does not necessarily mean a loss in the value. Residences kept in a fair state of repair and in areas which have not gone down are worth, in most cases, many times their original cost of erection. More large old homes lose value because of their oversize and their present use as single residences when their better use would be apartments than on account of their age alone.

Use Normal Value Year

Present day replacement costs and sales values are possibly very poor guides to-day in establishing assessment values. For this reason the majority of assessors take the year 1940 as the normal value year. This ensures that even if real estate values decline in the future that property is not assessed at over 100% of value.

In some municipalities, sales values have appreciated as much as 200% over 1940 values while building costs generally have risen about 200%. It will be readily seen from these figures that a person assessed on 1940 values has not much complaint unless he is inequitably assessed with his neighbors or other property in the assessing area.

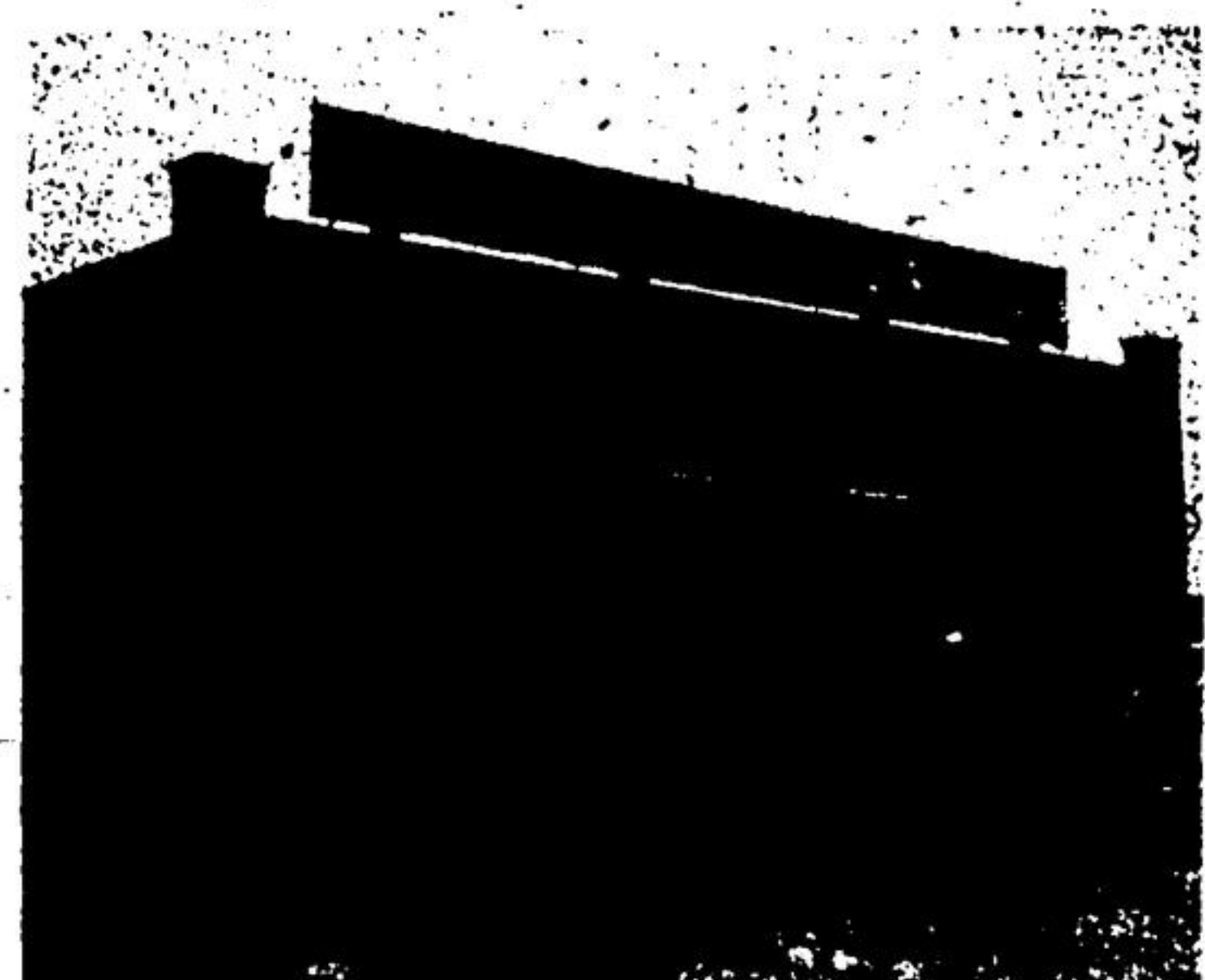
The provisions of Section 33 of the Act detailed at the beginning of this article govern the method of making the assessment for all types and classes of property in all parts of Ontario with the exception of railway, telephone and telegraph properties, etc., and buildings used in connection with the production or storage of minerals. Mining buildings used for this purpose are not assessable as a share of the profits of the mine is paid to the municipalities in lieu thereof.

(Next week's article will detail more about your local assessment and its application).

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seasonal nature of farm income. Get the best out of your farm by using a B of M Farm Loan to provide needed supplies.

Commons Discuss Grade Hog Weight

In Hansard, of March 31, the official verbatim report of House of Commons debate, W. R. Aykeworth (Frontenac - Addington) said, "I would like to ask a question of the Minister of Agriculture, which arises from his latest action in increasing by 10 pounds the weight of grade hogs. Does he realize that by doing so he is taking away the premium from the best weight hog that has been produced, namely, from 140 to 150 pounds and will the premium be restored in the new future?"

Right Hon. J. G. Gardiner (Minister of Agriculture): "As was stated in the house at the time, and as was stated to the country by radio, for two or three weeks we hoped farmers would hold the hogs on the farm rather than send them to packing houses where we were not able to find storage space for them. I would like to repeat that the farmers did follow the suggestion in spite of the fact that they did not have much encouragement from some sources. During the first week they retained about one-third of the number they had been delivering. The second week they retained almost one-third. The third week they got back perhaps about half way to the original deliveries. The present position is that we have adjusted the arrangements with packing plants, and others, as a matter of fact I think we just succeeded in doing so about an hour ago and we hope to be able to announce to-night that in about three weeks we shall be back on the old basis of grading. In the meantime we hope the heavier hogs will be delivered and payment made accordingly."

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