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TIMMINS L.O.L. No. 2552

Meets every first and fourth Monday evenings of each month, Oddfellows Hall, Third Avenue. Visiting brethren always welcome.

L. W. Duscharm, Otto Kabel, W.M. R.S.

RATEPAYERS DISCUSS TOWN ASSESSMENT

(Continued from page 1)
to the exemption suggested by the law. Other ideas brought out included the thought that Timmins was being injured by the belief that this was a town where the law was even stretched to get taxes, such an idea would not have the effect of encouraging people to come here. One man suggested that it looked as if Timmins was making a special effort through this income tax idea of the assessor's to drive men back to their families. "That's where they ought to be," commented one present, and "sure thing" was the fervent response of several of those concerned. "No," countered another citizen, "the idea is to force them to bring their families here." This idea, however, only brought up the lack of the higher educational facilities here, and this in turn developed the statement that on account of the impossibility of securing sufficient teachers here, young children now had to be sent home from school. In touching on the Income Assessment complaints, Councillor Newton said he was glad to see such interest taken for when the people were interested and alert remedies could always be found. The Council wanted the help of the people and would assure all of a fair deal. "When experts differ so much on the law," he said, "it is hard to expect common jiggers like us to know what to do offhand but you can depend on it that we will study the matter out, get the best advice, and then when the Court of Revision sits every case will be fully and fairly dealt with." He explained that for the present the matter was wholly in the hands of the assessor who for the moment was an "autoer" as it were, but eventually all injustices that might occur would be righted. Mayor McInnis said that personally he considered it unfair to tax a "married man" on the same basis as a "single man." If the law allowed two interpretations to this section of the Act he would personally be in favor of the one allowing the intended reduction. He also suggested that it might be well to have evening sessions of the Court of Revision, as well as afternoon meetings, for the convenience of people working on different shifts.

The next question was the Property Assessment. Secretary Booker asked

the system used by the Assessor in assessing property. No one could tell just what plan the Assessor used. The President thought the Assessor just made a rough guess about property values. "Very rough in some cases," was one comment. "Well, I asked him what system he used," said Mr. Booker, "and he told me at that time that he just took the previous year's assessment and jumped it 25 per cent." Mr. Booker favored consideration of a stated figure per cubic foot for all buildings. This he thought would work out in the fairest way. He understood this plan was used in Tisdale with general satisfaction. A number of complaints against assessments considered too high were made at the meeting. "Appeal to the Court of Revision," was the advice in each case. "No use appealing to the Council," says Mr. Campbell, "for Macpherson has them mesmerized." Mr. Campbell told about going to see the assessor, and the latter threatening to have him fined \$100.00 for asking questions. Councillor Newton objected to the reflection on the Council as to their being mesmerized. The Council only stood by the assessor because he seemed to be a good man for the job and did his work well. If any cases of discourtesy were brought to their attention they would certainly deal with the assessor and he was given fully to understand this at the beginning of the year. There had been many complaints last year, but though given two full weeks to give their case to the Council, none of the kickers had come forward. Macpherson, on the other hand, had shown the good work he had done, and so he had been re-engaged with a warning. Mayor McInnis pointed out that property had certainly gone up recently and so there would be many properties assessed higher. There would always be objections to the assessment as most human people objected to paying taxes. Apparently there had been some mistakes of judgment made, but these could be righted by the Court of Revision. One man told of a property assessed for \$200.00 more than he would gladly take for it. Another told of two lots assessed for 250 per cent of the price paid for them. He would gladly sell the two for the assessment value of one. Both Councillors Newton and De Feu and the Mayor told of complaints made to them that on investigation had been found not to be right. In most cases they had been able to convince the complaining parties that they were not unfairly dealt with. This led to the suggestion that if the Mayor and Councillors had time and patience to explain matters thus, the assessor, as a paid town official, should also be able and willing to explain matters. "We want a man as assessor that we can speak to," said Mr. Houle, who told of the "short" treatment given him and others. "A lot of us won't go near the office any more," he said and in this he was supported by several present. Dr. McInnis, Councillor Newton and Councillor De Feu however, pointed out that this was not the right attitude. Any one with a complaint should go to the Council with it, so that justice might be done to all concerned. The Mayor also pointed out that sometimes the persons going to the assessor were themselves to blame for discourtesy, as they started the trouble by their language and manner, and the assessor, being Scotch, fired up in response. "Well, I entered into his presence a quiet and innocent as a little lamb," said Friend Wm. McHugh, "and I came out no wiser than I went in." Councillor DeFeu said it was impossible for an assessor to please all. The assessor had given a good explanation of his work for the town when called upon, and no one had appeared against him. If there were complaints they should be made to the Council.

"If there is any discourtesy," said Councillor Newton, "it is still open for anyone to make a charge to the Council, and I will promise that it will be thoroughly dealt with, but we can't go on rumor and street talk that won't come out in the open." Councillor DeFeu said that many had spoken to him to the effect that the Canadian Mining & Finance Co. and associated companies had been favored by the Assessor, but the Mayor showed that this was not the case. Indeed the companies concerned had been rather highly assessed this year, the assessment of the rink being one sample. Councillor DeFeu said that so far as he was concerned if the law allowed two interpretations, he would always favor the fair and just view, in preference to the harsher one, even if the latter might be considered legal.

In discussing the several phases of the assessment question, the general advice was that the remedy lay in an appeal to the Court of Revision. It was pointed out by Councillor Newton that the raising of assessments did not mean the raising of taxes. The higher assessment simply meant a lower tax rate generally. "It's the

(Continued on page 7)

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