

THE MAYOR DISSATISFIED WITH CITY'S ASSESSMENT

And Wants the Question to be Fully Considered.

COMMITTEE APPOINTED TO MAKE A REPORT TO CITY COUNCIL

The Mayor Says Vacant Land is Not Taxed High Enough—The City's Assessment Might Be Raised Two Million Dollars.

Before the City Council started its regular business on Monday evening Mayor Sutherland referred to the city assessment which he regarded as anything but satisfactory. He claimed that the assessment was too low, and that if it was raised to what it should be, more civic improvements could be undertaken and the tax rate possibly reduced. Vacant land, the Mayor claimed, was assessed too low, and older buildings were not correspondingly raised with the assessment placed on new buildings. Mayor Sutherland spoke in part as follows:

"You no doubt will remember in my inaugural address that I drew attention to this most important department of civic administration. The part to which I refer is as follows: 'While speaking on the financial situation it leads one to reflect for a moment on our source of revenue the most important of which is the assessment. Are we getting the right way in our assessing of property? Are we leaving too much for one man to do? We expect our City Assessor to do his clerical work as well as his other duties and while engaged in this clerical work are we not forcing him to neglect a more important part of his duties? I would suggest that the Finance Committee look well into the question of a tax commission and see where we can improve matters. A high assessment and a low tax rate is better for all concerned and is a great help in bringing new industries to a city, as one of the first questions asked is, 'What is your tax rate?' I would suggest that the question of dividing the city in zones be considered. In each zone a certain value could be made for assessment purposes. Thereby location of buildings would be determined and we could obtain the value from land values, and tax improvements less. It is improvements we wish to encourage and not land speculations.

One of my reasons for bringing this to your attention is that in looking into the question of garbage removal I wished a fuller collection made of all house refuse, such as ashes etc., and with this object in view I had a tabulation of all the houses in the city made which shows the number with their assessed values, when this was laid before me I

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Six room brick veneer home on the west side of city, for quick sale.
Six room frame house, near Frontenac Park, with improvements, for \$1,500.
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Frame house with good stable, suitable for carter, must be sold by May 1, \$1,200.
Rough one house, six rooms, on very easy terms, \$1,200.

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could not help but feel that something was amiss, as this list included besides all dwellings and stores the larger manufacturers as well, such as the Locomotive Works, Cotton Mill, etc.

Assessment Tabulation.

Assessed up to \$1,000	2,509
\$1,000 to \$1,500	938
\$1,500 to \$2,500	1,010
\$2,500 to \$3,500	465
\$3,500 to \$4,500	182
\$4,500 to \$5,500	89
\$5,500 to \$6,500	66
\$6,500 to \$7,500	37
Over to \$7,500	107

I have never seen a tabulation of the city along these lines before and in the face of the facts it seems to throw a new light on our assessment. If we look at the figures we will find that we have in our city only 945 assessments over \$2,500 and in these are included our larger stores and manufacturing establishments. I might also point out the fact that in some of these assessments adjoining vacant land is included along with the lot on which the house is built. Therefore the assessment of a property in any of the above classifications does not really represent the assessed value of the dwelling and lot upon which it is built but of the adjoining property as well.

In addition to the above table I find we have vacant land in the different wards as follows:

Sydenham Ward about	\$26,200
Ontario Ward about	9,300
St. Lawrence Ward about	4,500
Cataragui Ward about	55,500
Frontenac Ward about	48,000
Rideau Ward about	96,200
Victoria Ward about	181,800
A total of approximately	\$421,600

The property adjoining lots which are built upon and included in Tabulation No. 1, are I am told in the neighborhood of \$250,000 \$250,000 which would make a total assessed value of unimproved lands, approximately \$671,600.

Land Values Too Low.
Increasing the tax on the land and reducing the tax on the buildings stimulate building operations which would have the tendency of lowering rents while taxing buildings equally with the land is only penalizing the man who is helping to improve the town and the idea of eliminating the speculator in vacant land is a desirable one.

In analyzing the total assessment of the city I am told that the total value of the buildings is practically double the value of the total assessment of the land. If this is true then it appears that the land values in Kingston are not paying their full share of the taxes. What we want to encourage is the improvement of property and make for the city beautiful. This can be done by making the land pay its full share. Vacant land held for speculative purposes is like dormant capital. It is unproductive. Holders of vacant land should not be considered. They are simply speculators and it is only fair to the community that they should pay some fair portion of the unearned increment they receive from the improvement of neighboring properties in the shape of taxes. These holders do nothing towards town improvement nor do they expend any monies in wages in building etc.

Our total assessment is in the neighborhood of \$11,500. If it can be shown that properties and vacant lands are not paying their full share and the total assessment raised then it is clear that more civic improvements can be undertaken and the tax rate not disturbed or there can be a reduction in the rate.

To illustrate should there be found to exist conditions whereby the city's assessment can be raised

COUNCIL ON VACATION

THE CITY FATHERS ADJOURN UNTIL OCTOBER 11TH

General Business Transacted Monday Night—Hydrant Needed At Corner Stuart Street and St. Lawrence Avenue.

The City Council is on its summer vacation. On Monday night it adjourned until the 11th of October, and it is only now and in the meantime should special business demand attention.

In attendance at Monday night's meeting were: Mayor Sutherland and Alds. Couper, Clouston, Graham, Hanley, Hughes, Litton, McCann, Newman, Nickle, O'Connor, Peters, Richardson, Stroud, Wright, White and Worm-worth.

A Check-Up Needed.
In drawing your attention to these conditions I do not wish in any way to reflect upon the work of our City Assessor. We are all agreed that we have not a more faithful or conscientious official, but are we asking him to do too much, and in so doing put a load upon him which tends to decrease his efficiency? Do not wish to criticize our present assessment too severely, but I do think in order to have the highest efficiency that there should be a checking up periodically and comparisons made. This might be done by appointing a Commission every five years or any other period which might be decided upon, and I think would be beneficial to all concerned.

The Finance Report.
The Committee on Finance and Accounts recommended as follows: That the following applications for remission of taxes be granted:—Y.M.C.A., Kingston Public Library and Infant's Home.

THE NEW ELECTRIC RATES
Puzzle Some of the Aldermen Who Seek "Light."

WHEN HOT DAYS COME
The Happy Coolness of Montserrat Lime Fruit Juice.

TALKED LOCAL IMPROVEMENT
And Its Application To The Public Utilities.

THE TRAFFIC BY-LAW
Needs Revising In The Interests Of Safety.

PURE BLOOD MAKES HEALTHY PEOPLE
Hood's Sarsaparilla removes scrofula, sores, boils and other eruptions, because it drives out of the blood the humors that cause them.

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Military Tailoring, Military Supplies
On the Grounds Next to Y.M.C.A. Tent.
Repairs, Pressing, Etc
Crawford & Walsh
BARRIEFIELD CAMP.
Store Corner of Princess and Bagot Streets, City.

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