

## Ontario Reassesses Property

The Canadian provincial government of Ontario has undertaken a reassessment program called Market Value Assessment which will re-evaluate all properties according to their full market value, expecting to complete the project by 1974-75.

Property assessment was taken over by the provincial government in 1970, and present rolls are said to contain many inconsistencies and inequities. The reassessment program will stress uniformity of all property assessment in the province. Consequently, assessment of many individual properties is expected to change — in some cases substantially.

Preliminary results of the program indicate a marked shift of the tax burden among various land uses. One of the results is likely to be a heavier percentage of municipal taxes borne by residential properties than they are now carrying.

This presents a problem that is amplified by comparison with Site-Value Assessment (land value taxation). Under the latter plan, the tax burden would shift in the opposite direction. That is, it would reduce the tax burden on home owners and increase it on other land uses.

In the view of the School of Economic Science (the Ontario School) property tax revision will become "a hot debatable issue in the coming months."

The Toronto Star reports "Frightening numbers of appeals are expected next year when the freeze comes off tax assessments." Property owners will receive notice next year of the figures on which their 1975 tax bite will be based.

Assessments have been frozen throughout Ontario since 1971. The new assessments will be the result of the re-evaluation program that puts them at market value. According to James B. Lawson, assessment review court chairman, when people see their assessments skyrocket, a flood of appeals can be expected.

## Spring Term Successful

The 1973 Spring term was one of the more successful terms for the School as compared with the recent past, judging by attendance records and by comments from those who participated.

Of course, anyone who wants to play the "numbers game" can levy criticism. There were not hordes of people milling through the building on East 69th Street, nor were there fervent protestations of faith. Total enrollment was a modest 200, but the significant factor was that well over 50% of these may be said to have "completed" the courses. That is they attended an adequate number of sessions presumably to have benefitted from the instruction.

Among those attending the "Reform for Our Time" classes — the updated interpretation of Henry George's approach to the land question and land value taxation — two of every three enrollees completed the ten-week course. One of these classes in particular was taught by an architect and urban planner who was able to attract and hold the interest of a significant number of his colleagues as well as other professional people. In the more scholarly analysis of "Progress and Poverty" (12 sessions conducted under that title), about half the students completed.

More important than the numbers was the enthusiasm expressed by students for the subject matter and the instruction. Particularly interesting were the comments of students.

"The real meaning of Henry George," one student of "Progress and Poverty" remarked, "is in his role of a special philosopher. His 'economics' was only an adjunct of his social philosophy. George's idea was almost as old as the tax collector, but this was a means to an end and not an end in itself." Then he added pensively, "I realize it is a difficult task for the School to emphasize this aspect of the man, but it must be done if George's work is to survive, that is the true Henry George and not the caricature that has been offered to the public."