## Report of Essex County Assesors

Windsor, Ontario, June 1st, 1949.

To the Warden and Council of the County of Essex, in Council assembled:—

Gentlemen,-Pursuant to Section 89A of the Assessment Act, your County Assessors beg leave to report as follows:-

Twenty-four municipalities have completed their field-work and all properties in these municipalities have been valued. The remaining Township of Sandwich West has about finished its field-work and is now sending in its field-sheets for valuation.

We would like here to draw your attention to the fact that after the initial work is completed a great deal of work is required, each year, in checking Assessment Rolls, acquiring sheets for all new buildings or re-modelled old ones and the placing of values thereon. Often, too, changes must be made in our sheets for buildings that have been removed, torn down or burned and again land values have to be altered in municipalities where new developments have taken place, such as new subdivisions or the extension of water mains, pavements, etc. Our attendance and assistance is also required at many Courts of Revision and we must instruct and assist newly appointed assessors in the proper method of filling out the field sheets. What amounts to a yearly inventory of each municipality must be taken if we are to have an equitable county assessment.

Of the twenty-four municipalities that have completed their field work thirteen have already adopted the County System for local purposes and seven municipalities will be using it this year for 1950 taxation.

In the attached schedule, we present a comparative statement of assessments for the County in which is shown the equalized assessment used in June, 1948, for 1949 taxation purposes and the proposed 1949 equalized assessment to be used as a basis for 1950 taxation. We also show the percentage of County Levy on Real Property borne by each municipality in 1949 and the proposed percentage for 1950.

Although considerable time and care was required in compiling the figures for the twenty-four municipalities that had completed their field work, we were faced with a much more difficult task in the case of Sandwich West, owing to the fact that it had not finished all its field work.

Since it is not feasible to prepare an equalization report from a cross-section of any municipality, we decided that the fairest way to treat Sandwich West was to take the percentage of increase of this year's proposed equalization over last year's equalization, as applied to the other twenty-four municipalities, the said increase being 6.0753% and increase the last equalized assessment of Sandwich West by this percentage.

If the method of handling this particular municipality meets with your approval, we can assure you our report is, in all respects, fair and equitable and may well serve as a basis for this year's equalization, if such be your pleasure.

In conclusion, we wish to express, to the members of this Council as well as all the Assessors and Local Officials throughout the County, our appreciation for their assistance and co-operation during the past year.

Respectfully submitted,

(Signed) WILFRID GRAVEL, County Assessor.

#### **COUNTY ASSESSORS'**

# Comparative Statement of Assessments for the

## COUNTY OF ESSEX

June 1949

Local		County Assessor's Taxable Assessment of Real Property Total			Proposed Equalized	Percentage of County Levy on		County assessors' Business
Municipality Assessment		1948			Assessment	Real Pro		Assessment
1948	Land	Buildings	Total	1949	1950	1949	1950	1948
Amherstburg\$ 2,384,099	\$ 690,995	\$ 1,867,320	\$ 2,558,315	\$ 2,391,445	\$ 2,558,315	3.6142	3.6450	\$ 486,850
Essex 1,656,668	368,900	1,312,380	1,681,280	1,628,470	1,681,28	2.4611	2.3955	191,255
Harrow	159,710	808,390	968,100	841,590	968,100	1.2719	1.3793	123,680
Kingsville 2,129,510	573,905	1,586,750	2,160,655	2,097,275	2,160,655	3.1696	3.0785	264,100
La Salle 530,050	292,050	476,000	768,050	708,355	768,050	1.0691	1.0943	17,000
Leamington 5,234,350	1,073,115	4,161,235	5,234,350	4,817,455	5,234,350	7.2808	7.4578	778,440
Ojibway 569,503	191,525	386,565	578,090	572,958	578,090	.8658	.8236	158,475
Riverside 4,970,942	1,601,515	3,399,685	5,001,200	4,498,540	5,001,200	6.7988	7.1256	83,335
Tecumseh	532,430	1,148,480	1,680,910	1,620,135	1,680,910	2.4485	2.3949	114,180
Belle River 935,404	269,620	565,784	835,404	790,704	835,404	1.1950	1.1903	55,830
St. Clair Beach 550,900	313,680	238,570	552,250	509,402	552,250	.7700	.7868	26,120
Anderdon 2,987,311	1,419,586	1,567,725	2,987,311	2,914,220	2,987,311	4.4043	4.2563	636,278
Colchester North 1,956,985	1,429,970	527,015	1,956,985	1,951,975	1,956,985	2.9500	2.7883	5,250
Colchester South 2,894,138	2,342,185	1,410,425	3,752,610	3,722,120	3,752,610	5.6253	5.3467	8,615
Gosfield North 2,173,930	1,516,755	927,860	2,444,615	2,413,645	2,444,615	3.6478	3.4830	12,535
Gosfield South 3,302,785	2,426,975	-1,737,290	4,164,265	4,068,195	4,164,265	6.1484	5.9331	15,115
Maidstone 4,085,810	2,902,390	1,392,910	4,295,300	4,147,791	4,295,300	6.2687	6.1198	18,095
Malden 2,508,400	1,674,700	1,090,035	2,764,735	2,733,315	2,764,735	4.1309	3.9391	51,195
Mersea 4,432,701	3,879,640	2,792,100	6,671,740	6,325,890	6,671,740	<b>▶</b> 9.5605	9.5058	130,575
Rochester 2,607,150	1,830,450	776,700	2,607,150	2,561,200	2,607,150	3.8708	3.7146	15,150
Sandwich East 5,958,335	1,721,680	4,236,655	5,958,335	4,685,460	5,958,335	7.0813	8.4893	140,440
Sandwich South 1,892,460	1,355,732	952,063	2,307,795	2,262,090	2,307,795	3.4187	3.2881	22,835
Sandwich West 3,934,180	2,689,855	1,821,205	4,511,060	4,252,690	4,511,060	6.4272	6.4273	63,050
Tilbury North	1,456,980	_ 619,360	2,076,340	1,990,830	2,076,340	3.0088	2.9583	26.445
Tilbury West 1,669,499	1,183,399	486,100	1,669,499	1,660,755	1,669,499	2.5099	2.3787	21,970
Total\$63,109,428	\$33,897,742	\$36,288,602	\$70,186,344	\$66,166,505	\$70,186,304	100%	100%	\$ 3,466,813

C. A. Keeley

County Clerk

of the County of Essex

Windsor





Mr. John McAuliffe

Clerk of Sandwich South

1950 Eque Maidstone, Ont.

#### BY-LAW No. 1065

A BY-LAW to repeal By-law 1045, and confirm an Equalization of Assessment of the different towns, villages and townships of the County of Essex for the year 1950.

WHEREAS, the Council of the Corporation of the County of Essex have made a valuation of the different towns, villages and townships of the County of Essex for the year 1950.

BE IT THEREFORE enacted by the Municipal Corporation as follows:

#### SCHEDULE

Amherstburg \$	2,558,315
Essex	1,681,280
Harrow	968,100
Kingsville	2,160,655
La Salle	768,050
Leamington	5,234,350
Ojibway	578,090
Riverside	5,001,200
Tecumseh	1,680,910
Belle River	835,404
St. Clair Beach	552,250
Anderdon	2,987,311
Colchester North	1,956,985
Colchester South	3,752,610
Gosfield North	2,444,615
Gosfield South	4,164,265
Maidstone	4,295,300
Malden	2,764,735
Mersea	6,671,740
Rochester	2,607,150
Sandwich East	5,958,335
Sandwich South	2,307,795
Sandwich West	4,511,060
Tilbury North	2,076,340
Tilbury West	1,669,499
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\$70,186,344

- 1. That the values set forth in the above schedule and which form a part of this by-law shall be value of the different townships, towns and villages, in the County of Essex for the year 1950.
- 2. That in the case an appeal from this Equalization, the County Council is willing to have the appeal heard by the County Judge and he be authorized to take into consideration the whole question of the equalization of all municipalities of the county.

By-law 1045 passed on the 25th day of June, 1948, is hereby repealed.

Passed in open council this 17th day of June, 1949.

(Signed) C. A. KEELEY, (Signed) W. W. McMURREN, Warden.