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John H. Taylor

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then, even when all objections have been duly allowed for, Professor Qadeer still has a point. In any event, his essay is refreshingly undogmatic, and well worth reading and thinking about.

Randall White
Toronto

Artibise, Alan F.J. *A Matter of Political Responsibility: Real Property Assessment in Winnipeg*. Research and Working Paper No. 12. Winnipeg: Institute of Urban Studies, 1984. Pp. 40. \$8.00.

This document should be required reading for every municipal politician in Canada. It is both scholarly, and, as it turned out, is a controversial tract for the times.

In brief, it documents what happens when the foundation of local finance — property assessment — is not properly cared for. In this case, successive local governments in Winnipeg gave assessment a low priority. There was no reassessment from 1962.

The results in Winnipeg were predictable, and not unlike those of every other community where assessment review has been neglected. As Artibise's research paper notes (p. 35) "many citizens are grossly and unfairly overtaxed (or undertaxed)," and development patterns are "adversely affected by an inequitable tax system." In the latter case, in Winnipeg, downtown properties were overtaxed compared with the suburbs: the core was subsidizing the periphery. Ironically, at the same time, the city, province and federal authorities were pumping money into the core in an effort to revive the heart of the city.

But despite the inequities, political action was slow. It was easier to let a complex problem lie, especially when re-evaluation would have affected most adversely the vote-filled suburbs. The more time that passed, however, the more gross the distortions became, and the more intractable the problem.

Of the many responsibilities of local governance, the assessment system is the one that can least afford to be neglected. It is the basis of local finance, for one thing, but it is also a yardstick of local economic activity, apart from any moral or legal questions involving equity. If it is not maintained and maintained equitably and accurately, the feedback it provides on the urban economy becomes distorted, and local economic policy as reflected in both taxing and expenditure is made false.

Attention to assessment should, before all else, be the top priority of every municipal politician. It cannot only provide

quite accurate diagnosis of the health of a place, but can often point to the proper treatment for urban ills.

This is an important document, not only for Winnipeg. It points to a problem that is widespread, for example in Ontario. And it is a delusion to think that provision of a current, accurate and fair assessment can be ignored or put off. To do so effectively precludes a city from developing social or economic policy. It can neither administer nor plan. It simply becomes a creature of its own momentum, and in time will slow down and stop, tangled up in the contradictions of its own financing.

John H. Taylor
Department of History
Carleton University

Bingham, Janet. *Samuel Maclure, Architect*. Ganges, B.C.: Horsdal and Schubert, 1985. Pp. xii, 164. Illustrations, maps, index. \$9.95 (paper).

Some of the most distinctive and expensive houses in Vancouver and Victoria, British Columbia were designed before the First World War by Samuel Maclure and his various partners. Many survive to this day as private homes or as quasi-public community centres. Characteristically they are Tudor Revival houses, with elegant spacious interiors, and set in generous gardens. Those in Victoria tend to be in Rockland, Oak Bay, or Saanich, while those in Vancouver are clustered either in the exclusive Shaughnessy Heights subdivision or are found on choice sites along the edge of the Point Grey peninsula. An examination of these houses and their architect should shed light on regional variants of international architectural currents and also on those who profited from the province's resource economy and then sought a package of pre-industrial images to announce their position.

Unfortunately this book does not come close to being comprehensive on the architect's work nor does it address broader issues. Thin documentation, a sycophantic narrative, and heavy reliance on the recollections of an aged daughter of the subject influence Bingham's thesis that Maclure's work was typified by his civility. He was kind and generous, loved his wife Daisy, and was concerned about the high quality of hand-crafted details. Making money was never a priority, but the creation of a work of art was critical. That his designs survive seems to be the product of such sensitivity, not the fact that they were for a class that had the resources to command such quality.

Bingham's book is best read with a pot of finely-brewed tea and with crustless sandwiches, thus cultivating the sitting-room tone appropriate for anecdotal family history,