

**FIRST ANNUAL MESSAGE OF JOHN  
WEAVER, MAYOR OF THE CITY OF  
PHILADELPHIA WITH THE ANNUAL  
REPORT OF THE DIRECTOR OF THE  
DEPARTMENT OF SUPPLIES FOR THE  
YEAR ENDING DECEMBER 31, 1903**

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First Annual Message of John Weaver, mayor of the city of Philadelphia with the annual report of the Director of the Department of Supplies for the Year ending December 31, 1903 by Various

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# VARIOUS

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✓  
FIRST ANNUAL MESSAGE

OF

JOHN WEAVER

MAYOR OF THE CITY OF PHILADELPHIA

WITH THE

ANNUAL REPORT

OF THE

DIRECTOR

11,422

OF THE

DEPARTMENT OF SUPPLIES

FOR THE

YEAR ENDING DECEMBER 31, 1903

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ISSUED BY THE CITY OF PHILADELPHIA  
1904

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PHILADELPHIA  
DUNLAP PRINTING CO., 1332-1338 CHERRY STREET  
1904

OFFICE OF THE MAYOR  
PHILADELPHIA

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JOHN WEAVER

*Secretary*

ROBERT GRIER

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*Chief Clerk*

GEORGE W. SEEDS

*Contract and License Clerk*

JOSEPH F. JONES

*Stenographer*

MARGARET FORDERER

*Clerk*

GEORGE A. WELSH

*Ass't Stenographer and Typewriter*

WILLIAM B. MILLS

*Messenger*

WALKER B. WEBB

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*Secretary Civil Service Board*

ROLLA DANCE

*Stenographer*

JOSEPH MARCUS

*Clerk*

WILLIAM WEAVER



# FIRST ANNUAL MESSAGE

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OFFICE OF THE MAYOR, CITY HALL

*Philadelphia, April 4, 1904.*

To the Presidents and Members of the Select and  
Common Councils of the City of Philadelphia.

GENTLEMEN:—In accordance with the provisions of the Act of Assembly of June 1, 1885, known as "The Bullitt Bill," I transmit to your Honorable Bodies my first annual message, with a statement of the finances and general condition of the affairs of the City.

## FINANCES.

The finances of the City as shown by the report of the City Controller are in very good condition. There was in the City Treasury on January 1, 1903, \$17,149,066.71, and the receipts for the year from all sources amounted to \$28,366,389.72, making a total of \$45,515,456.43. The total disbursements for the year amounted to \$36,039,614.73, and the balance, amounting to a little over nine millions, is represented by appropriations that do not merge and outstanding warrants. The appropriations that do not merge are appropriated for contracts that are in process of execution.



The estimated receipts for 1904 are \$28,033,544.13, to which will be added the \$16,000,000.00 increase of the funded indebtedness of the City provided for by your Honorable Bodies by your Ordinance of December 17, 1903, and since ratified by the people—this \$16,000,000.00 being for certain specified objects, but making a total amount for appropriations this year of \$44,033,544.13. The funded debt of the City was reduced during 1903 by the sum of \$3,071,300.00, so that the net funded debt on January 1, 1904, was..... \$51,341,670 22 when the additional amount authorized of 16,000,000 00 shall have been borrowed,  
 The total indebtedness will be..... \$67,341,670 22

This will be reduced during the present year by the payment of maturing obligations amounting to \$1,497,400.00 through the Sinking Fund Commissioners.

A change has taken place during the year in the basis of assessing real estate for the purposes of taxation. In my address to Councils on April 6, 1903, I said, *inter alia*,

“There has been for years much criticism in this City relative to the method of assessing real estate. I might report an instance that was brought at the time to my attention where a house that was bought for \$8,000 was assessed at \$4,000, and within a square of that house another house which was bought for \$7,000 was assessed at \$5,600. Such examples could be multiplied, not only in the case of small properties, but also in the case of large ones. The proper method and the only way to carry out the intent of the law would be to assess all property at its full market value.”

“This would remove the great multitude of inaccuracies that exist under the present method, and would insure that no owner of property would be required

to pay more than his just proportion of the burden of taxation. If the amount of taxes that this method would produce would amount to more than sufficient for the running expenses of the City government the tax rate could be reduced so as to bring down the gross amount of taxes to about the amount that is being paid. The system which I mention has been in use in the New England cities, and, I am informed, has lately been introduced in the city of New York. In the cities of England they have a different system. There the rate of taxation is based upon the annual rental value of the property. This latter method would be as fair as the system I have suggested, but at present it would be very much more difficult to change to the English system than it would to the system of assessing property at its full value."

It has been the custom to assess the real estate in the City of Philadelphia at values presumed to be eighty per cent. of its actual value. The Act of Assembly of May 15, 1841, P. L. 393, Sec. 4, provided that "it shall be the duty of the several assessors and assistant assessors to assess, rate and value all objects of taxation, whether for State, County, City, District, Ward, township or Borough purposes, according to the actual value thereof, and at such rates and prices for which the same would separately bona fide sell, \* \* \*" and I am very glad to say that the Board of Revision took up the plan suggested, and had the assessors re-assess the real estate of the entire City and make the new assessment in accordance with the law. The justice of the complaints of the inequality of assessment heretofore existing is shown by the bare statement that in some wards of the City the average increase in assessments was nearly fifty per cent., and in other wards only six per cent. This, however, will not prove to be the

permanent benefit it should be unless we can have a full publication of the lists very early in each year, so that each property owner may be advised of the assessment not only of his own property, but of every other property in the City of Philadelphia. I cannot put too much stress upon the importance of this publication and the efficacy of its publication will to a very great extent be lost if the publication is not made before a majority of the property owners have paid their taxes for the year. It seems to me the publication should be made early in the year without waiting for the action of the Board of Revision upon each assessment. The result of the new assessment was to raise the total value of assessed real estate from \$911,968,674 to \$1,162,074,923. This made it necessary to reduce the tax rate from \$1.85 per hundred, which had obtained for a number of years, and your Honorable Bodies passed an Ordinance on September 26, 1903, fixing the tax rate for 1904 at \$1.50 per hundred. This rate will yield a little over \$500,000.00 more revenue for 1904 than we received in 1903 at the old rate under the method of assessment then in vogue. It seems to me that the affairs of the City should be so economically administered as to keep the tax rate down to this figure. I do not mean the economy that would cut down and pinch appropriations for essential purposes and which would perhaps force upon the City inferior materials and incompetent workmen (the City is entitled to the best and she should have the best), I mean the economy that will give the best at the lowest price for which the best can be obtained that will not make or tolerate unnecessary positions in the City Departments or the payment of money to any person unless it is for some proper municipal purpose and the City gets a fair return for her money so paid, and the economy that will throw wide open the doors of competition in every department in which it is necessary for the mu-