

# The Municipal Miscellany.

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## Calendar for November, '91.

9. Last day for collectors to demand taxes on lands omitted from the roll, under section 154 of the Assessment Act.
15. Day for closing Court of Revision in cities, towns and incorporated villages where assessment roll taken between 1st July and 30th Sept. Sec. 52 Assessment Act.
- On and after this date councils of any municipality may enter lands and erect snow fences.
- Last day on which hounds may run at large in localities where deer are found.
- Last day for receiving applications at Education Department for admission to First-class Professional Examinations at Training Institutes.
20. Last day on which deer may be killed.
30. Last day for municipality to pass by-laws withdrawing from Union Health District.
- Examinations of Training Institutes begin.
- Boards of trustees to appoint auditors on or before 1st Dec. The auditors appointed shall immediately after 1st Dec. appoint a time before the annual school meeting for examining accounts of school section.

## QUESTION DRAWER.

I do not agree with Mr. Lytle's interpretation of section 95 of the new School Act, as given in the last issue of THE MISCELLANY. It is true that notice of the determination of the assessors is now to be given to the secretary-treasurer of the union school section concerned; but their award must still be filed with the clerk as heretofore, otherwise how is the clerk to know the proportion of the trustees' requisition to be levied and collected in the respective school sections forming the union, the Act being entirely silent respecting the matter. Sub-section 5 of the above section shows conclusively that the award of the assessors—or, in case of their disagreement, of the assessors and arbitrator to be appointed in such case—must be filed with the clerk. The sub-section referred to reads as follows: "The assessors, or the assessors and arbitrator appointed as herein required, may, at the request of the inspector or five ratepayers, within one month after the filing thereof with the clerk, reconsider their award and alter or amend the same so far as to correct any omission or error in the terms in which such award is expressed." Hoping to see your views on the subject in the next issue of THE MISCELLANY.

A. B., Singhampton.

By an amendment of the old Public School Act it will be observed that sub-section 1 of section 91 is almost identically the same in its wording as sub-sections 1 and 2 of section 95 of the new Act, except as to the last clause of sub-section 1 where it is now provided that the secretary-treasurer of the union school section is to be notified of the determination come to by the assessors as to the relative proportions of the school taxes to be paid by the respective municipalities. If that clause were omitted, would sub-section 2 require a notice to be given the clerk in the event covered by sub-section 1? It seems doubtful. And yet that was the interpretation always given to sub-section 1 of the old Act, although worded almost the same as the present sub-sections 1 and 2, except the clause interjected

referring to the secretary-treasurer, and which would not alter the meaning so far as it relates to the notices to be given the clerk. Apart from these sub-sections 1 and 2, we have to take into consideration sub-section 5 of the new Act, in which it is clear, as A. B. says, that the evident intention of the law is that notices must in all cases be given the clerks of the municipalities whether the award is agreed on by the assessors alone or by the assessors and an arbitrator. This therefore, in our opinion, settles the matter in so far as notices to the clerks are concerned. The next thing to be considered is as to whether or not notice must also be given to the secretary-treasurer of the union school board in the event of the assessors disagreeing and an arbitrator appointed. The Act only speaks of a notice to that official when the assessors have agreed between themselves as to the relative proportions to be paid by each separate portion of the union section. If it is necessary that the secretary-treasurer be furnished the information in that case, it must be equally necessary that he obtain the same information in case of an arbitration, and the only conclusion that can reasonably be come to is that the framer of the new Act intended that the information should be furnished to both the municipal clerk and the secretary-treasurer in every case.

A. B. appears to think that the clerks could not strike the school rate in the union school sections unless they were furnished by assessors with the result of their award as to the relative proportions of school moneys to be paid by each municipality. We do not see the matter in that light. Indeed we think that it would answer all purposes if given to the secretary-treasurer of the union school board for the information of the trustees. It must be remembered that the assessors have completed their assessments before they arrange about the equalization. This equalization does not require them to alter the rolls already completed, and as a matter of fact the amounts as given on the rolls are not altered by the assessors. They equalize much on the same principle as the county council equalizes the assessment of the whole county by an examination of the several rolls and making up a statement after adding a certain percentage to those considered too low. It is well-known that assessors value properties differently, some of them contenting themselves with half actual values, others two-thirds, while others again more scrupulous assess at actual values. So long as a municipality is assessed uniformly it makes little difference to the ratepayers in their taxation for local purposes, for if the assessment is low it requires a higher rate to make the moneys required. But for county rates and for union school rates it makes a difference, and the assessments must be made uniform with other municipalities paying a portion of these rates, otherwise the low-assessed municipality would escape paying their just share. As already indicated, the assessors in equalizing the union school assessment prepare a statement