

ment. Every city and every town constitute in themselves separate revisal and separate assessment districts. Every rural municipality is divided into a number of assessment districts, and these are grouped in bunches and form a lesser number of revisal districts. Each assessment section has its own assessors, each revisal district its own revisors. The assessors are required "to ascertain by diligent inquiry and examination the names of all persons liable to be rated in their own districts, their ratable property and income, and the extent, amount and nature of the same." They are also required to subscribe to an oath to the effect that they have set down the *true actual cash value* of all such property and income; but there is a saving clause added which makes it dependent on their information and judgment.

Now if the judgment of all assessors was equally good or equally bad (it would make no difference which) and their intentions were all equally honest, and by some happy combination of circumstances they could hit on a common level of values, the whole question would be settled. But assessors are just as human as municipal councillors, to say nothing of town solicitors, and recognizing this, our wise law makers have introduced some correctors. They have required in the rural municipalities the appointment of a Board of Revision and Appeal whose duty it is to equalize the assessment between the several districts within the municipality and also to correct individual errors of the assessors in the separate sections. In the towns a different board does the same work in so far as it is required, for it is only a matter of adjusting individual errors.

Opportunity is afforded too for appeals from these bodies; and after His Honor of the County Court and His Worship the Mayor and his honorable associates in the Council have passed their final and infallible judgment, the rolls are tied up with cotton strings and become a matter of history.

Now if a property valuation can once run the gauntlet of all these courts, it is fairly safe from future serious harm. For future assessors unroll the musty tomes of their predecessors, and with proper respect for them and their endeavors, the book is largely rewritten without amendment. If a timbered property assessed at a few hundred dollars changes owners for a consideration of a few thousand, it is thought best not to disturb the property relations, more especially as many of our lumber kings consider themselves as benefactors. It is thought better to wait for another year or so. In the meantime the benefactor cuts the timber, pockets the profits and sells the land to a new settler. It is then classed perhaps as cleared land at a higher valuation. I have no concrete case in mind, but only give this as an illustration of the way our assessment regulations sometimes work out.

On the other hand, if assessors actually try to carry out the requirements of the Statute (more especially in the towns) they are obliged to penalize thrift and industry. If a property owner is a man of taste and takes a pride in improving the appearance of his home he knows that he runs the risk of wringing his own nose.

Then, too, the adjustment of the joint service expenditure between town and municipalities, which is made dependent on the assessed values of their respective properties, is a source of continual wrangling between these bodies. There is no machinery for levelling these values. Usually on account of investment in utilities of one kind and another or on account of loans required for general public improvements, the towns have an object in trying to keep their valuation up to a high level, and the percentage of difference between actual

and assessed values is often much less in the towns than in the rural districts. Provision is made of course for adjusting the measure of respective expenditure when the arbitration committee fail to agree, but that is only for the time. The same conditions are run up against the next year and the same old work of crowding goes on.

I offer no remedy. I have hurriedly written these few words to introduce the subject. I know that as I turn the question over to President Hood and Warden MacMahon, whose names are associated with mine on the programme, and to the rest of you, I am placing it in excellent hands.

Warden McMahon, Kings, moved a vote of thanks and stated that in his opinion the plan of assessment was right, but the method by which it was worked was wrong. People coming into the Province to live, looked up the assessment rolls to ascertain the value of property, and were naturally surprised to find that while a farmer was assessed for say \$2,000, he wanted \$8,000 or \$10,000 for the farm. Assessment rolls each year should show the change of valuation in the district.

Municipal Clerk Dimock, West Hants, seconded the motion. He favored the idea of a general assessor with local aids. The present plan simply meant that assessors were afraid to increase the valuations as it would not be general over the County, and they did not wish their district to be higher than others.

Warden Bishop stated that Halifax County Districts had fallen off nearly \$7,000. He also favored a general assessor.

Mayor Richardson, Sydney, said the system was bad; it is simply a question as to who can get the lowest valuation. Put assessors on the stand, and they would be forced to admit that they did not carry out the law. He cited a case in Cape Breton County where in twenty districts there was not a change in the total of \$5,000. The only principle seemed to be to assess for \$150 so as to get a vote.

Stipendiary McDougall, Halifax, said the assessors could not do their duty because if they did, they would not be able to live in the locality.

City Solicitor Findlay McDonald, Sydney, explained that a commission had been appointed in Cape Breton to find a standard of assessment as regards joint expenditures. His experience was that the Act was good, but badly worked.

The motion was then declared carried.

A letter was read by the Secretary from Town Clerk W. D. Lawrence, Inverness, suggesting the collection of poll tax through employers. On motion it was referred to the incoming Executive for consideration and report.

Town Solicitor Roberts, Bridgewater, and Mayor Richardson, Sydney, moved the following resolution:—

"That this Convention is of the opinion that incorporated Towns and county municipalities should be given full control over the taxation and licensing of all kinds of hawkers and peddlers within the respective limits, and that there should be no special or exceptional legislation in this respect." Carried.

Mr. Roberts, Bridgewater, brought up the matter of the power of towns to pass by-laws to impose a license on peddlers (other than producers) of fish, meat, farm produce, etc., Halifax, Sydney, Amherst, Springhill, Parrsboro and rural municipalities have that power now. All towns should have the same power. Mr. Roberts asked that the request of the Town of Bridgewater that the same power should be given to them and all other Towns, be sent to the Resolutions Committee.