

**Assessors' Duties.****SCHOOL SECTIONS.**

In townships assessors are required to enter in the proper column the number of the school section to which the property belongs, and where the land or property of any individual or company is situated within the limits of two or more sections, the parties so situated shall be assessed and returned upon the assessor's roll separately, according to the divisions of the school sections within the limits of which said land or property is situated.

Where there are separate schools in or contiguous to a municipality, the assessor is required to accept the statement of or made on behalf of any ratepayer that he is a separate school supporter, and shall, in addition thereto, be guided by a list of names of those who have given the notice which is necessary in order to entitle separate school supporters to exemption from the public school tax.

When a ratepayer who, in the next preceding year, was assessed as a public school supporter, is being assessed as a separate school supporter, or vice versa, it is the duty of the assessor to give such ratepayer a written notice that such change is being made, in addition to all other notices required by the Assessment Act.

The Separate School Act provides that only those whose property is within three miles in a direct line from the school house are to be considered separate school supporters.

**MANHOOD FRANCHISE.**

The assessor is required to make reasonable enquiries in order to ascertain what persons are entitled to be placed on the assessment roll as qualified to be voters under the Manhood Franchise Act, and so place such persons on the roll, and also any person who delivers or causes to be delivered to the assessor an affidavit signed by such person to the effect that he is of the full age of 21, and not disqualified to vote at the Legislative Assembly of Ontario, a subject of Her Majesty by birth or naturalization, and has resided within the province for nine months next preceding the time fixed by statute or by by-law authorized by statute for beginning to make the assessment roll in which he is entitled to be entered as a person qualified to vote, and provided that such person was in good faith at the time fixed as aforesaid for beginning to make said roll a resident of and domiciled in the municipality. Occasional or temporary absence in the prosecution of an occupation as a mariner or fisherman, or while attending some institution of learning in Canada shall not disentitle the person to be entered on the assessment roll as a qualified voter. Opposite the name of every person qualified to be a voter, the assessor shall, in the proper column, write in capitals the letters "M. F.," meaning manhood franchise, and number all such name and

shall in addition, when there is no property qualification, enter in the roll the residence of such person, giving the number of the house or lot and street or concession where all such persons reside.

**BIRTHS AND DEATHS.**

In townships, towns and incorporated villages it is the duty of the assessor to enquire of each resident called on, whether there has been a birth or death in the family within the previous twelve months, and if so, whether the same has been registered or not, and shall make the entries in reference thereto in the proper column of the assessment roll.

**DOGS.**

The owner or possessor or keeper of any dog shall, when required by the assessor, deliver to him in writing the number of dogs owned or kept, whether one or more, and if from neglect or refusal to do so, or if from false statement made in reference thereto, such owner or possessor shall incur a penalty of \$5 to be recovered with costs before any justice of the peace in the municipality. The assessor shall, in the proper column opposite the name of every person assessed, and also opposite the name of every resident inhabitant not otherwise assessed, being the owner or keeper of any dog or dogs, enter the number, whether one or more, owned or kept.

**GIVING INFORMATION TO ASSESSORS.**

It is the duty of every person assessable for real or personal property to give all necessary information to the assessors, and if required, he shall deliver to the assessor a statement in writing, containing all particulars respecting the real or personal property assessable against such person. No such statement shall bind the assessor or excuse him from making due enquiry to ascertain its correctness. In case any person fails to deliver to the assessor the written statement mentioned when required to do so, or knowingly states anything false in the written statement required, he shall be liable to a fine of \$20. When a corporation whose dividends are liable to taxation as against the shareholders to whom the assessor has applied, shall send him a statement setting forth the names of the shareholders who are resident in such municipality, and who ought to be assessed for the income in such municipality, and the amount of dividends and bonuses declared during the twelve months next preceding. Said statement shall be certified to under the hand of the principal officer of the corporation in the province. Every company or corporation which refuses or does not give the assessor the necessary information on request is liable to a fine of \$100.

**POPULATION.**

It is very necessary that the assessor should exercise the greatest care to ensure a correct return of population, as comparison of the Government census with the assessment population shows that as-

sessors are not particular enough in this respect.

**NON-RESIDENT LANDS.**

Assessors should be very particular in entering the correct description of non-resident lots. Where it is not known to be sub-divided it should be described by its boundaries or other intelligible description. If it is known to be sub-divided into lots, and if they can obtain correct information of the sub-divisions, they should put down in the roll all the non-resident lots by their numbers, beginning at the lowest number and proceeding in regular order to the highest, and opposite the number of each lot they shall set down the quantity of land therein, with the value of such quantity. In addition to assessing the lots separately, the assessor should, in the case of lots that are assessed as non-resident from year to year, see that the description agrees with that of their predecessor in office, and that it is correct.

The list of lands liable to be sold for arrears of taxes during the year, as furnished by the county treasurer to the clerk, must not be overlooked. Assessors should be particular and see that these lots are properly described, and where occupied, notify the parties that the land is liable to be sold. Every roll should be completed and returned to the clerk, with the proper affidavits attached, on or before the 30th of April.

In a recent congress of the mayors of American cities, the mayor of Brooklyn, in a paper referring to the condition of municipal government in his city, said: "The proper course for a municipality to take is to make it as easy as possible for the general public to express its opinion, and, when it does so, to do it with the utmost effectiveness. The Brooklyn charter is very helpful in this direction, as it calls for its important city election but once in two years, and then stakes practically the whole administration of its city affairs upon the choice of one official, the mayor. When the people are thoroughly aroused they are able, with one effort, to get possession of the whole administration of their city government, as was illustrated at our last election in Brooklyn. The greatest gain made is the spirit of independence of party lines on municipal issues.

"What we need for better city government, and we have made a beginning in Brooklyn, is to develop the qualities of intelligence and self-sacrifice. On these the safety of the public rests; and it is well that it does, for it is through these that the world moves upward."

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The Agricultural Department will shortly issue a bulletin containing the proceedings of the meeting of the Good Roads Association, with papers read and presented. These will be distributed throughout the province.