

### Amendments to Municipal Assessment Act, 1892.

(Continued from last issue.)

Sub-section 38 of section 489 is amended, and councils in cities and towns may, by by-law, provide that the chief constable or inspector may release any person charged with being drunk, without being disorderly, when it is the first or second arrest for such offence.

Section 46 A is added to section 489, and provides for the regulating of firing of guns, other firearms and fireworks, to prevent charivaries and other like disturbances.

Section 495, sub-section 3 A is amended by inserting after the words "dry goods" in the fourth line, the words "watches, plated ware, silver ware." This provides the word hawkers shall include all persons who, being agents for persons not resident within county, sell or offer for sale tea, dry-goods, watches, plated ware, silver ware, or jewelry, or cause or expose samples of any of such goods to be afterwards delivered within the county to any person not being a wholesale or retail dealer in such goods.

Sub-section 5 of section 495 is amended by prefixing the words "for establishing high schools, and appointing high school trustees subject to the High Schools' Act and"

Section 6 of section 495 is amended so that the council of any union of counties may pass by-laws for the purpose of apportioning the amount to be levied, so that each county forming such union shall be liable only for the maintenance of the high schools situated in such county.

Section 42 of the Municipal Amendment Act 1891 is repealed. Also sub-sections 3 and 9 of section 496.

Section 521 is amended by the addition of sub-section 21, which provides that township councils may pass by-laws for giving and paying bounties not exceeding \$5 per head for the destruction of foxes or other wild animals which kill or destroy poultry.

Section 351 is amended by the addition of sub-section 7. (7) Where two or more municipalities are jointly liable for the keeping in repair of a public road, street, bridge, or highway, there shall be contribution between them as to damages sustained by any person by reason of their default in keeping the same in repair, and if an action shall be brought by any such person the same shall be brought against all of such municipalities, and any of the defendants in any such action may require that the proportions in which such damages and the costs of the action shall be borne between them shall be determined therein, and in settling such proportion, either in the action or otherwise, regard shall be had to the extent to which each municipality was responsible, either primarily, or otherwise, for the act or omission for which the damages shall become payable or to be recovered, and the damages and costs shall be apportioned between them accordingly.

Sub-section 6 of section 30 of the Municipal Amendment Act of 1890 is

amended by striking out the word "such" in the seventh line.

Section 30 of the Municipal Amendment Act 1890, is amended by the addition of sub-section 9, which states that the section shall apply to bridges of the prescribed length constructed, which have been or shall be constructed after the 7th day of April 1890, and the maintenance of the said bridges to include re-construction in whole or in part after the said date.

The drainage and local improvements clauses of the act are also amended, and two sections relating to the powers of trustees of police villages added.

#### Collectors' Rolls.

The preparation of collectors' rolls will, during the next two months, engage the attention of municipal clerks. Section 119 of the Assessment Act refers to these duties. It is very necessary that the work of the clerk in this respect should be accurate, as the financial business of the municipality depends on the payment of correct amounts by the parties liable under by-laws that may have been passed in accordance with the Municipal, Drainage and other Acts. The first duty of the clerk should be to enter as much of the Assessment Roll as is required in the collector's roll, and ascertain the total assessment of the municipality. This will be required by the council in striking the rate. In townships, clerks will find it to their advantage in checking these additions to ascertain the valuation of each school section, and the total valuation of all the sections should agree with the total of the Assessment Roll.

Carefully kept records of Debenture By-Laws and the payments required thereunder will materially assist in arriving at the proper special rates to be entered in the roll, and the amount of any special rate imposed under Debenture By-Laws should be the amount required for debentures and coupons payable during the year 1893, the amount fixed by the by-law to be raised each year.

Under section 101 of the Assessment Act provision is made for the return of statute labor lists before the 15th of August, and the clerk is required to enter the commutation for statute labor against the name of every resident, owner, tenant or occupant entered upon the assessment roll, who has made default in performing statute labor, or in payment of the commutation of the same.

Section 109 of the Public Schools Act of 1891, which has been amended by the Act of 1892, so that it does not refer to union school sections which include part of a township and a village or town, provides that the municipal council of every township shall levy and collect by assessment on the taxable property of the public school supporters of the whole township the sum of \$100.00, at least, for every public school therein, in which a public school has been kept open for a whole year. When a public school has been

kept open for six months or over, a proportionate amount of the said sum of \$100.00 shall be levied and collected on the taxable property of the whole township, and an additional sum of \$50.00 shall be levied and collected in a similar manner for every assistant teacher engaged for the whole year, and a proportionate amount for such assistant teacher if engaged for six months or over.

In the case of union schools they shall levy and collect a proportion of said sum as fixed by the equalization provided for under section 95 of the said Act.

Owing to the difference in the rates imposed, clerks should be very careful in checking over the valuations of the different school sections in their municipality to see that the assessor has made no errors, and that the property rightly belonging to the section is assessed therein. Trustees generally like to know the valuation of their sections, and in order to obtain a requisition from them in proper time it is advisable to send each secretary-treasurer a circular or letter giving the valuation of his school section as it appears on the assessment roll for the year, and enclose a blank form of requisition to be filled in, signed by the trustees and to be returned to the clerk on or before the first day of August. This would insure uniformity of requisitions. The circular should also direct the trustees to enter in requisition the full amount required by them, and the council in levying the school section rates can deduct the amount to be raised by the general public school rate imposed under section 109 before referred to.

If clerks have any difficulty in ascertaining in what schools are more than one teacher, or the length of time for which schools are kept open in any of the sections, this information could be obtained at the time the requisition is sent in. We would suggest, to procure uniformity and correctness in this matter, that the clerk in each municipality write to the inspector of public schools and obtain from him a certificate as to the number of teachers employed at and the time for which each school is kept open in the township.

In the case of union school sections, the clerks of the municipalities interested, before entering the trustees' rates upon the roll, should ascertain that the amounts to be entered by each clerk is correct and in accordance with equalization of assessors.

This is rendered more necessary owing to liability of trustees acquainted with the provisions of the Act to deduct the amount raised by general rate of the township from the total amount required in each section, in filling in requisition. If this matter is explained to the secretary-treasurer of the sections in the circular mentioned we think there would be no difficulty. This is the first year of this general public school rate in many municipalities and too much pains cannot be taken to give the trustees every information to secure uniformity and prevent confusion in levying.