

Collection of Taxes.

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shall be liable only for the taxes of the assignor or of the company which is being wound up, and for the taxes upon the premises in which the said goods were at the time of the assignment or winding up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon. 58 V. c. 47, s. 7.

This proviso excepts and exempts goods in the possession of a warehouseman and those of an assignee for creditors or a liquidator and collectors must be governed by its provisions.

(2) The goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress unless they are the property of the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor. R. S. O. Cap. 143, s. 27 (1).

For a list of the goods exempted from execution see Cap 77, R. S. O., 1897. It will be observed that the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor is not entitled to any exemption.

(3) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. R. S. O., 1887, Cap. 143, s. 27, (2).

Collectors should be as diligent as possible in the collection of taxes and should, if possible, make them out of the chattels if the person who ought to pay them neglects to do so because it is a frequent objection to the sale of lands for taxes, that they might and ought to have been made out of the goods and therefor that it is unlawful to sell the lands to satisfy them. Municipal councils ought also, as far as possible, to avoid making extensions of time for the collection of taxes or special arrangements in regard to the collection of any person's taxes. They should insist upon the taxes being collected and the roll returned within the time fixed by statute and in any case, the taxes should be gathered in, in sufficient time to enable the clerk and the county treasurer to perform their duties in regard to those taxes which cannot be collected.

The Dominion Voters' List.

HOW THE GOVERNMENT'S DECISION IS RECEIVED.

Shortly after the last issue of the WORLD was mailed, clerks, whose voters' list had been accepted by the Clerk of the Crown in Chancery received a circular from that official which reads as follows :

"I beg leave to inform you that by a recent decision from the Department of Justice, the Clerks of the Peace in the Province of Ontario, are to be recognized as the officers intended to be meant by the word "Custodians" in Section 10 of the Franchise Act of 1898. I therefore

return you the accompanying voters' list, thanking you for sending the same."

A township clerk * writes, * stating that the following should have been added to the circular :

Verily, verily I say unto you that unto him that hath shall be given, and from him that hath not shall be taken away, even that which he hath."

* * *
CLERKS SHOULD ORGANIZE.

Mr. J. C. Morrison, clerk of McKillop claims that the judge and clerks are as much custodians of voters' lists as the Clerk of the Peace, and that county meetings of clerks should be held to bring our rights before the M. P.'s and M. P. P.'s, of the province. In the plebiscite vote the fees to the Clerk of the Peace in South Huron for voters' lists and certificates amounted to \$111, which the ten clerks of the municipality should have received for furnishing the same, and the same amount or more at the election last March. We have ten votes, where the Clerk of the Peace has none. We are the only real custodians; the laws put a heavy penalty on us if we make any errors for neglecting duty, and yet we receive no protection in any way. Every county should be organized.

Mr. D. Cairns, Clerk of Draper, says :

"It is plainly to be seen that the government of the day are determined to put every little fee in the hands of officials who have invariably enough salary for work done. My contention is that the clerks of the municipalities are the proper custodians of the voters' list. They also have all the work to do, and, in the most of cases, very poorly paid, and more especially the clerks in Muskoka. There is not much in it for the municipal clerks, but I think it is wrong to bunch the whole to the clerks of the peace so that they may have the fees from the work of municipal clerks."

Mr. P. Hart, of Osciola, writes :

"From my view of the matter, it appears rather a singular decision how the clerks of the peace can be appointed the custodians of the voters' list, when the law only allows them to get two copies from the township clerk, and after the clerk has delivered all the law requires he still has charge of the balance of the list, say one hundred copies, more or less."

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LETTER FROM A MEMBER OF THE DOMINION CABINET.

Mr. F. J. Craig, Clerk of Strathroy, encloses the following letter received from a member of the Dominion Cabinet :

OTTAWA, OCT. 12TH, 1898.

F. J. CRAIG, Town Clerk, Strathroy :

"Your letter of the 6th October reached me and was immediately forwarded for explanation. I am informed by the Secretary of State, who has given his attention to the subject that, having regard to the fact that the clerks of the municipalities in Ontario compiled and printed the original lists and had always on hand extra copies ; he instructed the clerks of the Crown in Chancery to obtain from these officials, the voters' list for use in the Federal elections. That view of the law was, however disputed by the clerks of the peace, who claimed that under the Ontario Statutes they were the legal custodians of the lists, and the returning officers, in taking the Plebiscite, were then instructed to obtain lists from either the clerks of the peace or the clerks of the municipalities, and as the latter officials had the lists in print, preference was, no doubt, given to them.

As the point in dispute became a matter of controversy, and in order to remove any doubt as to which official should be regarded as the

custodian of the lists under section 10 of the Dominion Franchise Act, the question was referred to the Department of Justice for decision, when it was held that as Sec. 77 of the Ontario Election Act provided that the proper lists to be used for the purpose of an election to the Legislative assembly "should be the lists certified by the judge and transmitted to the clerk of the peace" that official should be considered as the custodian of the list for Federal purposes.

While I should have been pleased had the decision been the other way, you will readily understand that I cannot call in question the decision arrived at by the Department of Justice."

Mr. Craig says : "It now remains for the municipal clerks to press for a change in the Ontario Act, which they can easily obtain if they are determined to have justice done to them. We are required to do the work and we ought not to submit to doing all the work while others who do nothing, get all the pay."

* * *
THE RIGHTS OF MUNICIPAL CLERKS.

E., another clerk writes as follows :

"At this time when all trades and callings have their guilds or unions or some other institution having for their principal object the betterment of their members financially ; when even the preachers of the gospel have their augmentation schemes, does it not behoove the municipal clerks to be up and doing also ? This question arises when we recall the action of the Dominion Government in the present Plebiscite. They refused to accept the voters' list from the poorly paid municipal clerks, who are certainly the custodians of them, and, as such, entitled to the fee therefor, preferring rather to have the duty performed by the highly salaried clerks of the peace.

At nearly every session of the Legislature new duties are imposed on the clerks with penalties, greater in some cases, than the year's salary, if he neglects to carry them out. Now the writer would advocate the imposition of a few additional duties with their corresponding fees, viz : That all clerks, at least in the rural municipalities, be ex-officio issuers of marriage licenses, commissioners for taking affidavits, and deputy-returning officers in all elections, both Dominion and Provincial. The clerk in this municipality has frequently been called on for marriage licenses by parties who were under the impression that the supplying of these pertained to his office. Again in the smaller villages and in country places it would be a convenience many to know at once where to apply for affidavits when making conveyance of properties, etc.

The Dominion Government are once more using the voters' lists that are the work of the Ontario clerks and there can surely be no objection to employing them once in about four years in the capacity of deputy-returning officers. A saving might also be effected by arranging for the use of the ballot boxes belonging to the municipalities, thus doing away with the mileage and other expenses of the returning officer, distributing, etc. The returning officer in this riding refused to appoint the municipal clerk a deputy under the plea that he did not need it, the distribution of these offices being apparently looked at in the nature of a charity dole, and not on account of the fitness or experience of the candidate. Possibly the returning officer did not urge the same plea when he was asked to accept his office.

E.

29th September, 1898.

Quite Wasted.

Somebody has invented a noiseless cannon. That's the way with science—always putting help where it isn't needed ; why don't some of those cranks invent a noiseless alarm clock ?