

**Assessors.**

The assessor is the most important official to be appointed at the January session of local councils. On the correctness of his work a great deal depends. He must value all the assessable property within the municipality on an equitable basis, so that no one will be imposed on in the payment of taxes.

In addition to this he should pay particular attention to securing a correct return of the population. If this is overlooked the municipality loses probably an amount equal to the assessor's salary in the matter of legislative school grants, which are apportioned in proportion to the population. Again, the assessor must be careful to put on the roll the names of all who are qualified under the Manhood Franchise Act, as well as all owners, tenants, householders, farmers' sons, etc. If this duty is neglected the council is put to the expense of courts of revision of the assessment roll, and more especially the voters' list, a few complaints against which will cause expenses sufficient to pay the usual salary of three or four assessors.

Another duty is to be sure and enter a correct description of all lands assessed in the roll, whether resident or non-resident. This is more important where the original lots have been subdivided into town lots, as many of them are generally vacant, and if returned to the county treasurer for non-payment of taxes, with an imperfect description, he is unable to enter them up in his books until this omission is attended to, and in some instances this also results in a payment to the clerk or other official for extra services.

The dogs must not be omitted, and unless the assessor is careful to give no notice of his arrival he will overlook many of man's "most faithful friends," who have been consigned to the cellar or other secure place by those who delight in defrauding their municipality out of the dog tax. There is still another important matter that assessors generally never think of. Section 42 of the Assessment Act authorizes them to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents who have no difficulty in securing a continued assessment at "last year's rates." They will think twice before giving the assessor an incorrect statement in writing as section 45 provides a penalty for so doing.

Many of the complaints of inequality of assessment may be remedied if assessors would avail themselves of the authority conferred by the Act. Councillors acting in the best interests of their municipality will appoint a competent assessor. It is not necessary to appoint a man simply because he made application for the office. Encourage the most competent

man you can find to apply for the position, and we think sufficient reasons have been given to show that he should be appointed at a salary sufficient to pay him for the time necessary to discharge his duties carefully.

**Election of Warden.**

The election of warden in many counties occupies more time than should be devoted to that purpose. The ballot system of appointment is the cause, and although an unauthorized method, it has become general and is provided for in the by-law regulating proceedings of the council. Doubts, however, may be raised as to the legality of such a by-law in the absence of express statutory authority. A municipality cannot invest itself with any powers beyond those so conferred or in conflict with the common law. Open voting is only recognized by the common law and by parliament in the election of speaker.

The law of Ontario is so specific in all cases that if the use of the ballot in the election of warden had been intended it would have been so expressly set forth. On the contrary, section 226 which provides for a casting vote, shows that the ballot was not intended, as such casting vote must necessarily be given openly. A by-law providing rules and regulations, governing the proceedings of a council applies only after its organization.

If any member of a council objects to the ballot and claims an open vote, the ballot should be stopped, as any election in that way would then be illegal without a doubt. The election of warden cannot be proceeded with until a majority of the whole number of the council is present. The clerk acts as presiding officer, receives the nominations, and when a candidate receives a majority of the votes of the members present he should be declared elected.

**Keep Cattle off the Highways.**

Chief Justice Armour made a statement at Kingston the other day that should be brought to the attention of every man in the province who owns live stock. The statement was regarding the responsibility of such owners for damages caused by animals owned by them and was made in connection with a case before the court. A man who had been thrown from a buggy as a result of a collision with a cow on a rural highway, brought action to recover damages against the township. The plaintiff was non-suited, the judge holding that the municipality was not liable, but the owner of the cow was. Then his Lordship referred to the fact that a freight train had been derailed and three men killed in Northumberland county owing to a stray cow getting on the track, and said that the owner of the animal in that case would be held answerable to the estates of the men killed. Farmers had better, in view of this declaration, keep their cattle at home.

**Pedlars' Licenses.**

The Elgin county council, at its last session, decided to petition the Ontario Legislature to amend subsection 3 of section 495 of the Municipal Act, so that it will read as follows:

Words in *italic* are changes suggested.

3. For licensing, regulating and governing Hawkers, *Pedlars*, or Petty Chapmen, and other persons carrying on petty trades, *and every other trading person or persons*, who go from place to place or to other men's houses, on foot, or with any animal, bearing or drawing any goods, wares or merchandise for sale, or in or with any boat, vessel or other craft, or otherwise carrying goods, wares or merchandise for sale, and for fixing the sum to be paid for a license for exercising such calling within the county, city or town, and the time the license shall be in force

In case of counties for providing at the discretion of the council, either the treasurer or clerk of the county, or the clerk of any municipality within the county with licenses in this and the previous subsection mentioned, for sale to parties applying for the same under such regulations as may be prescribed in such by-laws:

Provided always that no such license shall be required for hawking, peddling or selling from any vehicle or other conveyance, any goods, wares or merchandise to any retail dealer or for hawking or peddling any goods, wares or merchandise, the growth, produce or manufacture of this province, not being liquors, within the meaning of the law, relating to taverns or tavern licenses, if the same are being hawked or peddled by the manufacturer or producer of such goods, wares or merchandise, or by his bona fide servants or employees having written authority in that behalf; *and if the manufacturer or producer of such goods, wares or merchandise, is at the time entered upon the assessment roll of the municipality in which the same are being hawked or peddled, in respect to income or personal property in the same manner and to the same extent as required and provided by subsection 9a of section 489 of this Act, as amended by section 7 of chapter 50, of 57 Vic. in respect of transient traders. (a) This subsection shall apply to and include all such persons as aforesaid who sell, or offer for sale, goods, wares or merchandise, or carry and expose samples or patterns of, or take orders for any such goods, wares or merchandise, to be afterwards delivered within the county to any person not being a wholesale or retail dealer in such goods, wares or merchandise.*

It is a general complaint that the business of country merchants is unjustly curtailed by foreign agents who continually invade their territory, reap the harvest, and depart without paying for the privilege. Under the present law, municipal regulations are practically inoperative, and it is believed that the amendments suggested, if put in force, will remedy all defects.