

Selection of Jurors.

The mayor, reeve, the city, town, village or township clerk, and the assessor or assessors, if there be more than one of the respective towns, villages or townships in Ontario, are *ex-officio* the selectors of jurors for every township and village, and for each ward of every such city or town. They are required to assemble annually on the 10th day of October at the place where the meetings of the council of the municipality are usually held, or at such other place within the municipality as may, for that purpose, be appointed by the head of such municipal corporation.

Before entering upon the performance of their duties, the selectors are required to make and subscribe before a justice of the peace an oath or affirmation, as follows: I, A. B., do swear (or affirm as the case may be), that I will truly, faithfully and impartially, without fear, favor or affection, and to the best of my knowledge and ability, perform the duty of a selector of jurors, and will select from the proper lists, the requisite number of the most fit and proper persons to serve as jurors for the year of our Lord 18 ; So help me God.

The manner of the selection is as follows: First, to write down on one or more sheets of paper twice as many names of persons appearing by the voter's list or assessment roll to be possessed of the requisite property qualifications or otherwise duly qualified to serve on juries, as have been required by the county selectors to be selected and returned from the township, village or wards of the municipality. The clerk is required to produce for the information of the selectors, the proper voter's list and assessment roll. In selecting the names for the list mentioned, the selectors are required to proceed from letter to letter in alphabetical order, and write down the names consecutively of all those persons qualified to serve on juries, and not exempt by law, and at each subsequent annual meeting the selectors shall begin at the letter next to that at which they left off the preceding year, and so on until they have gone through all the letters of the alphabet, when they again begin with the letter A. When the selectors have obtained the names of a sufficient number of duly qualified persons, before they have exhausted the entire number of those qualified in any other letter, they are required at the next annual selection to commence at the beginning of such letter, but shall not select from the names of any persons that were written down and selected from, and returned the preceding year. The selectors shall select from the list at least two thirds of the persons whose names they have so written down, who, in their opinion, are best qualified to serve as juries and shall place a number opposite each name of the said two-thirds so selected, and shall then prepare a set of ballots of uniform and convenient size, such ballot shall be

numbered to correspond with the numbers opposite the names of the two-thirds selected, and the selectors shall then proceed to ballot for jurors until the number required for every such municipality by the county selectors has been selected.

The manner of balloting, is to place all the ballots in a box, which shall be then shaken so as to mix the ballots, and for one of the selectors to openly draw from the said box indiscriminately one of the ballots, and declare the number of such ballot, whereupon the clerk or one of the selectors present shall immediately declare the name of the person opposite whose name the corresponding number is on the list, and the name and addition of the person whose name is so selected shall be written down on a piece of paper provided for that purpose, and the selectors are required to continue until the necessary number has been completed. After having made such selections by ballot, the selectors shall distribute the names of the persons so balloted into four divisions, the first to consist of persons to serve as grand jurors in high court, the second, of persons to serve as grand jurors in the inferior courts, the third, of persons to serve as petit jurors in high court, and the fourth of persons to serve as petit jurors in the inferior courts, and shall make such distributions according to the best of their judgement.

The selectors are then required to make a duplicate report, under their hands and seal, of their selection, ballot and distribution, which report is required to be in the form of schedule A of the Jurors' Act. One of the reports shall, on or before the 25th day of October, be deposited with the clerk of the peace for the county in which the municipality lies, and the other duplicate with the clerk of the municipality. The clerk of the municipality is required to keep a book and enter the dates of the meetings of such selectors of the municipality, the persons present thereat, and the letters of the alphabet from which the selections of names of persons are, from year to year, made.

For making the selection and distribution of jurors, the selectors are entitled to such sum of money as is authorized by the council of the municipality.

Collectors' Duties

The collectors' roll should be completed on or before the 1st. October and delivered to the collector.— A recent decision of the Court of Appeals published in the September No. of the World, decided that the provision contained in section 120 of the Assessment Act R. S. O. Chap. 193, requiring the clerk to deliver to the collector the roll certified under his hand, though possibly a direction as to the time, it is imperative as to the certificate, and a roll, unsigned by the clerk, is not sufficient authority to entitle the collector to distrain, and he and his sureties are not liable,

under their bond, for the amount of uncollected taxes. All that appears to be necessary to comply with this decision is for the clerk to attach a brief statement to the collectors' roll, certifying it to be the collectors' roll for the municipality for 1894. It would not be out of place to mention the name of the collector in the certificate, and attach the seal of the corporation thereto. Collectors should before commencing their duties, file with the clerk a declaration of office as required by section 271 of the Con. Mun. Act, 1892. The collector's first duty should be to prepare the written or printed notices specifying the amount of taxes. These notices should give in detail the information contained in the collector's roll in reference to the different rates levied. In cities and towns he is required to call at least once on the person taxed, or at the place of his usual residence, or domicile, or place of business, if within the municipality, and demand payment of the taxes. This may be done by leaving the notice at either of the places referred to. In townships and villages, the collector is required to call at least once on the person taxed, or at the place of his usual domicile or place of business, if within the local municipality, and demand payment of the taxes payable by such person, or if so empowered by by-law of the municipality, passed in accordance with section 123, Con. Assessment Act, sub-section 2, he shall leave with the person taxed, or at his residence or domicile, the written or printed notices specifying the amount of such taxes, and in all cases, at the time of such demands or notice, as the case may be, immediately thereafter, he is required to enter the date on his collection roll, opposite the name of the person taxed, and such entry shall be *prima facie* evidence of such demand or notice.

It is very important that the by-law referred to should be passed as the only valid notice would be, that mentioned in the first part of the section, which requires the collector to call once on the person taxed and demand payment of the taxes, whereas, if the by-law is passed, he may either call and demand the taxes, or leave with the person taxed, or at his residence or domicile or place of business, a written or printed notice, specifying the amount of such taxes.

Collectors have no authority to levy taxes by distress and sale, if the person who neglects to pay his taxes has only been served with a notice, which was not authorized by by-law as sufficient.

In accordance with the Assessment Amendment Act, 1894, collectors of towns and villages are required to pay to the treasurer once every week until the final return of the roll, the total amount collected during the preceding week. In townships, the collector is required to make his payments to the treasurer every two weeks. The penalty for neglect to perform this as well as other duties required of collectors under the act is \$200.