

A. B., to be imprisoned in the common gaol of the said County of _____, (or in the public lock-up at _____) for the space of _____ days, unless the said several sums, and all charges of conveying the said A. B., to such gaol (or lock-up) are sooner paid.

Given under my hand and seal, the day and year first above written, at _____, in the said County.

{ L. S. }

J. M.

J. P.

COLLECTORS' DUTIES.

The new rolls will, no doubt, be in the hands of the collectors on or before 1st October. The first care of the collector on receiving his roll is to see that it has been properly certified and signed by the clerk. This certificate over the signature of the clerk may be said to form the collector's warrant for proceeding to enforce payment of the rates therein contained. It may not be absolutely necessary to attach the corporation seal, as the Act is silent in respect of that matter, but we are of the opinion that while it can do no harm it is the safer course to attach the seal to make the roll authentic, and even if it has no actual merit the seal makes the roll appear more imposing and authoritative. As a rule it is safer to overdo than underdo such things.

Section 122 of the Assessment Act reads: "The collector, upon receiving his collection roll, shall proceed to collect the taxes therein mentioned." This language implies that no unnecessary delay is to be made by the collector in the performance of his duties.

Section 123, sub-section 1, says: "In cities and towns he shall 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 local municipality in and for which such collector has been appointed, and shall demand payment of the taxes payable by such person or he shall leave or cause to be left with the person taxed, or at his residence or domicile, or place of business, or upon the premises in respect of which the taxes are payable, a written or printed notice, specifying the amount of such taxes, and shall at the time of such demand or notice, or immediately thereafter, enter the date thereof on his collection roll opposite the name of the person taxed, or cause the same to be so entered; and such entry shall be *prima facie* evidence of such demand or notice." It will be seen by the foregoing that collectors—in cities and towns—have the option of either making a verbal demand, or may "leave or cause to be left" a written or printed statement of the taxes at the residence, place of business, or on the premises. The demand might be made personally on the person taxed anywhere, but otherwise it could only be made verbally or by leaving a notice with some grown-up person at his residence, domicile, place of business, or on the premises for which the taxes are payable. The usual way is to leave a statement of the taxes at the residence or place of business, which is now sufficient in cities and towns. It would appear not to be sufficient in villages and townships, for sub-section 2 of the above named section says: "In places

other than cities and towns he shall 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 local municipality in and for which such collector has been appointed, and shall demand payment of the taxes payable by such person, and shall at the time of such demand enter the date thereof on his collection roll opposite the name of the person taxed; and such entry shall be *prima facie* evidence of such demand." It will thus be seen that in villages and townships no provision has been made for other mode of demand than a verbal one by the collector in person. As the demand is a most essential part of the collector's duty, and his after proceedings to enforce payment from delinquents depend for their validity upon the fact of a proper demand having previously been made for the taxes, it may be well to understand and know what constitutes a legal demand. Usually collectors merely call on the person or at his residence and leave a statement of the amount of taxes due, or it may be that the amount of the taxes are merely announced verbally. One would think that either of these methods would be considered as sufficient, but such would seem not to be the case. By the remarks of the judge at the trial *Chamberlain vs. Turner*, where it was shown the collector had called at the taxpayer's place of business and in the latter's presence had placed the tax bill on the counter and walked out without saying anything, the judge in referring to it said it was more than doubtful whether or not this could be held to be a proper demand, but he said that "if the collector in delivering it had said to the ratepayer 'come hand me the amount,' or if anything took place between them from which it could fairly be inferred that something of the kind was said, we presume that would be a good demand." It would be well, therefore, that collectors in villages and townships make a formal demand for the amount of the taxes when they call to inform the taxpayer of the amount due. The trial referred to took place in Toronto in 1881, at which time the law was the same in the cities and towns as at present in villages and townships. The clauses giving permission to the collector to leave or cause to be left a notice of the amount of taxes as a sufficient demand has been since added, but refers only to cities and towns. Why villages and townships were not included in the change we cannot understand, and think they should have been.

Section 124, sub-section 1, says: "Subject to the provisions of section 53 of this Act (having reference to payment of taxes by instalments, and to adding a percentage on taxes unpaid on 14th Dec.) in case a person neglects to pay his taxes for fourteen days after demand, or, in the case of cities and towns, after such demand or notice as aforesaid, the collector may, by himself or by his agent subject to the exemption provided for by sections 27 and 28 of the Act respecting landlord and tenant, levy the same with costs, by distress of the goods and chattels of the person who ought to pay the same, or of any goods and chattels in his possession, wherever the same may be found within the county in which the local municipality lies, or of any goods or chattels found on the premises, the property of, or in the possession of, any other occupant of the premises; and the costs chargeable shall be those payable to bailiffs under the Division Courts Act." In computing