

very cursory acquaintance with the working will supply abundant proof of what I say—nor is much improvement to be looked for. I have been familiar with it from the commencement till some two years ago, and spared no pains to instruct and advise clerks and assessors in respect to their duties. By preparing yearly and circulating printed suggestions and instructions to these officers, pointing out errors which came under my notice from time to time, as well as by addresses, at the instance of the County Council, to officers personally. Mine was a large jurisdiction, some 95 or 100 officers, and the work was as well or better done than in other jurisdictions in the Province. But mistakes were of constant occurrence. The same mistakes often repeated year after year, and with all the pains taken. I am safe in saying there was no voters' list entirely correct and complete. Errors crept in in an unaccountable way. The defects of the system, in addition to the general objections I have referred to, were due to the constant changes in officials and their imperfect remuneration. And I may add, the selection, in some cases, of agents whose chief recommendation was that they were active politicians. Assessors and clerks are subjected to yearly appointments; they have no certainty of tenure, and are without the stimulus which the permanent officer has, to acquire an accurate knowledge of all the details of duty. And they are insufficiently paid; indeed the vicious method prevails in many municipalities of putting up the office for tender and giving it to the person undertaking to do it at the lowest rate. Anyone familiar with an assessors duty will know that considerable time and travel, especially in the townships, are required to secure the proper information, and great care and attention needed in placing every necessary detail upon the assessment roll, and for this work \$20 is often the whole allowance to the assessor, the average remuneration probably not exceeding \$75. And so it is with municipal clerks who are, except in a few cases, not paid more than half what their services are worth; and they, in addition to the general duties of their office, have the preparation of the voters' lists from the assessment roll, including the alphabetical arrangement of the whole, the causing it to be printed,

the revision of the printed list, and the distribution thereof when printed. My views on the subject have not been recently formed, and I may venture to read some extracts from a published address to assessors which shows what in 1877 I thought on the subject.

“The Assessor holds one of the most responsible offices under our excellent Municipal system; his duties are extensive and important, requiring not merely great care and accuracy, in detail, but varied knowledge and sound judgment for their due discharge. His functions are not merely corporate—he is one of the many agencies employed by the Legislature of the country to perform certain duties of a general and public character.

“The importance of securing competent men to fill the position must be obvious to all. A complete and reliable Assessment is the only fair basis for taxation, and the work of the Assessor is also the material from which the Voters' Lists are formed, and serves various purposes in connection with our educational and legal systems. As to what more immediately concerns a Municipality—if the work of Assessment is not correctly and well done it may expose the municipality to law suits and costs; and imperfect Assessments have actually caused the loss of thousands of dollars, in loss of taxes, to more than one Municipality in the County, besides generating difficulties requiring years to overcome.

“With knowledge, therefore, of the importance of the duties and the serious consequences that result from careless or imperfect work by an Assessor, Municipal Councillors, custodians of the public interests, are bound to secure good and suitable men for the work, and the Council that fails to do this is not acting in the true interests of the constituency.

“How is it to be done? *First*—By holding out the inducement of fair and reasonable wages. The fact is, that Assessors, as a rule, are poorly paid in proportion to the services rendered, the amount and character of the work, and the responsibility of the position. In the language of the learned Chief Justice of Ontario, who has done so much to elucidate the Municipal Law,—‘Poor pay, poor services, is the general rule; good servants are deserving of good pay, and good pay to good servants will in the long run be found to be true economy.’

“*Second*—It is most disastrous to a municipality to be constantly changing its officers, particularly the Assessor. It requires several years to gain the necessary acquaintance with the particular locality, and the value of property therein; and proper training in the work of this office, as in every department of business, is essential to a safe and beneficial discharge of the duties. Men do not bring into their harvest fields, or into their workshops, or their counting-houses, untrained men, if trained men can be had; and