

Collection of Percentage on Taxes.

163.—CLERK.—In Algoma, our municipality fixed the 1st day of February, 1896, as the date for the collector to return his roll, (not as the date when the taxes should be paid.) On January 20th, 1896, the council met, and extended the time by-law, for the collector to return his roll until the 15th day of April, and added five per cent. to all the taxes not paid on or before the 1st day of February, as provided for in sub-section 2, of section 53, chapter 193, R. S. O., 1887, without giving any notice to the ratepayers. The collector has given the ratepayers notice by insertion in the local papers, that he does not intend to wait until the 15th day of April for the taxes, but, that they must be paid on or before the 1st day of March, otherwise he will levy by distress of goods and chattels.

1. Can the council legally collect the five per cent. above mentioned, without notice?
2. Can the collector levy by distress of goods and chattels, immediately after the first day of March, and not wait until the fifteenth day of April?

3. Re your answer to question 3, of enquiry 23, of your January number, 1896. In the Manitoulin, which is situated in the district of Algoma, do not the municipal councils have the same power as county councils?

1. No.
2. Yes. The collector may distrain for taxes, but in order to collect percentage, as well, two weeks previous demand, according to section 123 and 124, is necessary, during which two weeks, the taxpayers may pay their taxes, without the five per cent. addition. To avoid difficulties, we would suggest, that by-laws imposing a percentage for non-payment of taxes, under section 53, should be passed before the collector receives the roll, so that in giving first notice, all may be informed of the percentage to be collected with all taxes remaining unpaid after a certain date.
2. Yes.

Current Expenses—Percentage.

164.—1896.—1. The collector's roll of a township contains the total sum of \$8,000, made up as follows: General levy, \$2,000; school levy, \$2,000; special levy to meet annual payment on debentures, \$4,000. The total assessed value of the township is \$400,000. The by-law for the levying and collecting of rates recites for township purposes five mills on the dollar, and for school purposes five mills on the dollar. What are the current expenses of the township?

2. A municipal council passes a by-law imposing on all taxes unpaid on the 14th of December a percentage charge of one per cent. per month, to run for a period of five months. First, does section 132, Consolidated Assessment Act, grant this power to municipal councils? Second, can the collector distrain for rates while such (or during period) by-law is in force?
3. If such by-law has prevented the collector collecting the rates by the 1st of February could he and his sureties be held responsible after that date, the by-law imposing such charge having been passed after the collector had received his roll?

1. Current expenses is the sum required to pay the cost of municipal government for the year. The amount is no doubt included in general levy \$2,000.

2. We do not consider the by-law valid. Sub-section 2, of section 53, gives the council of a township where no day has been appointed for payment, authority to impose by by-law an additional percentage charge not exceeding five per cent. on

those taxes which shall not have been paid on or before the 14th December in each year. The by-law in question is inconsistent with section 132. We cannot see anything to prevent the collector distraining at any time, having given fourteen days previous demand. The by-law does not profess to extend the time of payment of the taxes beyond the 14th December.

3. Nothing appears to have happened to release either the collector or his sureties.

Dead Voters.

165.—F.J.C.—In regard to the voter's list to be used when voting for our bonus by-law on the 10th of next month, have I the legal right to strike from the voter's list persons whom I know to be dead, or have good reasons to believe they are dead?

You have no alternative but to prepare a voter's list containing the names of all persons appearing by the last revised assessment roll to be entitled under the provisions of sections 308 and 309 of this act to vote in each of the wards or polling sub-divisions. The Clerk is not supposed to consider whether a voter is dead or not.

By-Law—Rescinding.

166.—J. M.—1. To repeal or rescind a by-law is it necessary to pass a by-law or is a resolution of the council sufficient?

The by-law in question was one passed three years ago raising the duty on tavern and shop licenses. Our council rescinded it by resolution and passed another by-law fixing the duty to be paid at \$125, \$75 less than it was previously. Some of the ratepayers say we should have passed a by-law to repeal the original by-law?

A by-law should have been passed.

An Assessor's Pay.

WHILE HE IS ENGAGED IN EQUALIZING THE SCHOOL SECTIONS—AN AUTHORITATIVE OPINION ON THE SUBJECT.

(Chatham Banner.)

The question having been raised as to whether, when a township assessor is being engaged in equalizing the union school section's proportions, this is a part of his regular duties or not, and the remuneration for such services, if any, he may be entitled to. Also, as to who is to pay him and what rate per day he is to get for such services, the inspector of West Kent submitted the matter to the minister of education and has received the following reply. As to the pay for a referee or arbitrator, it is usually \$4 per day. The answer is an interesting one:

Robt. Park, Esq., school inspector, Chatham.

DEAR SIR,—I am directed by the minister of education to state in reply to your letter of 17th instant, that the work of the assessors becomes that of referees or arbitrators when engaged in equalizing the union school sections proportions, and their payment should be from the funds of the union section.—Your obedient servant.

JOHN MILLAR,
Deputy Minister.

Toronto, Feb. 20, 1896.

Snow Fence Question.

During this month councils should consider the snow fence question. They are now in a position to remember the disadvantages occasioned by drifts, and the places where the greatest difficulty is experienced. Every effort should be made to induce owners of fences causing drifts to replace them with wire. A reasonable expenditure to secure this will more than pay them up by the saving statute labor now utilized to keep the roads open in many townships.

A correspondent to the Stratford Herald refers to this question as follows:

"As we hear so much of good vs. bad roads in summer, I thought it would not be amiss to suggest something by way of improvement of roads in winter, as we are snowed in now. I wonder if the present difficulty could not be remedied by the construction of wire fences along the roads. I think this would have the desired effect. But people will say you cannot compel one to build wire fences. No; but by giving proper inducements you could get people to build them. Now, I think if the council, or county council, or whoever the proper authorities are, passed a by-law allowing people to build their fences out say six or eight feet on condition that they build wire fences, I think the desired result would follow. They say statute labor is played out, and I will not say it isn't. Doing all one's statute labor in the winter shovelling snow, as I know some people have to do, is certainly out of date. I think if the roads were a little narrower, well graded up in the centre, with a nice straight wire fence running along each side, the appearance would be improved. What good are the road sides anyway? They simply grow weeds and thistles, and serve for the accumulation of rubbish."

If better roads would be of no advantage, would worse ones be a disadvantage?

The spring rains are near at hand, when farmers will climb fences to town and back.

An unusual sort of Township Councilor has been discovered in Geo. Erown, of Binbrook. He was re-elected to the Binbrook Township Council last January, but because his majority was smaller than at the previous election he tendered his resignation.

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