

when a non-resident had, as in the case of N, given a notice to have his name inserted on the resident roll, but neglected to pay the taxes, how would the taxes be recovered. We answer that the collector would make his return of "no goods" and the land in default would be returned to the county treasurer in the usual way to be sold for taxes. The same course would be taken in case the owner and tenant had been assessed together, even although the owner had not given notice—which he would not be required to do when the property was occupied by a tenant—and if the tenant left or there were no goods to meet the taxes. But on the other hand, if a non-resident without giving notice was placed on the resident roll for an *unoccupied* property, and did not pay the taxes, there is no provision for collecting them by sale of the land or otherwise. In the two first cited cases the law requires the non-resident owner's name to be placed on the resident roll, and in complying with the law you have legal recourse against the land, but in the latter case, by putting a non-resident on the roll illegally, you place yourself out of court, and cannot take advantage of the law as to the after proceedings to enforce payment.

Where in a village the owner and tenant are bracketed together on the assessment roll for property valued at \$200, have both a right to vote at municipal elections? If not, which of them would be thus entitled?

R. D.

Both would be entitled to be placed on the voters' list for municipal elections. In townships the property qualification is \$100, and a farmer's son could not vote unless the property was assessed sufficiently to give each a vote, *i. e.* \$200, and so on for each additional son living at home and over 21 years of age.

A owns a farm that is patented. The farm is assessed, including timber on same. During the winter A takes out ties on said lot and hauls them to the shore. Is it right for the assessor to assess the ties?

A. R.

Railway ties are personal property liable to assessment, but the net personal property of any person under \$100 in value is exempt; it might therefore depend on the value.

In electing members to the Legislative Assembly, is it proper for the returning officer to appoint any person other than the township clerk to act as deputy returning officer in an organized township, the clerk having had a letter from the R. O., asking if he, the clerk, would be able to act, and the latter having replied in the affirmative?

A. R.

Section 59 of the Act respecting elections of members of Parliament gives power to the returning officer to appoint some suitable person to be deputy returning officer. It is not compulsory to appoint municipal clerks, but it is usual to do so, as the nature of their office specially qualify clerks for the position, and there is less liability of mistakes.

In reference to your remarks on columns 1, 2 and 4 of the assessment roll, our practice has been to bracket owner and tenant together only once. Suppose an owner of several parcels occupied by separate tenants, he would be bracketed with the tenant on the parcel upon which he resides only, and in every other case his name would be entered in column 4. We only bracket the two where the owner is resident on the premises; (see note (e) sec. 3 and note (w) sec. 17, Assessment Act, *Harrison's Manual*.) the consecutive number on the roll thus shows the actual number of persons entered, and no name is repeated twice in

column 2. Names in column 6 who are N. R.—and all are N. R. except repeated names—are included in part 2 of the voters' list, the same as if in column 2. If this is not the proper use of the column, I agree with you and say "I fail to see its use," but in this light I think it is a very useful column. In column 3 nine-tenths of the names are entered as "yeoman;" this seems to be a generic term which covers everything but mechanics. Now, a yeoman is properly a farmer who works his own land. An owner of land who rents it to others is not a yeoman, nor is a tenant, nor a farmer's son. These should be entered respectively as gentleman, yeoman, farmer, etc. S.

We have taken some pains to look into the matter referred to by our correspondent "S," and the more we have done so the better satisfied are we that our views as given in the January number of the MISCELLANY are right, and that the owner of property should in all cases be bracketed in column 2 with each separate tenant. Section 17 of the Assessment Act requires land not occupied by the owner but by his tenant to be assessed against both, and section 20 says that both names shall be placed within brackets. This is to show that both are assessed for that particular property, and thus in law such property has, as it were, two owners for the time being, both responsible for the taxes—the tenant first and failing him, then the owner. Column 2 of the assessor's roll is headed "name and P. O. address of the taxable party," and as both owner and tenant are taxable parties both must appear in this column and must be bracketed. To bracket signifies to connect or include—therefore if, as "S." says, the owner is assessed for his portion or residence and then the tenant for the portion occupied by the latter, both being bracketed would indicate that the tenant was included and responsible for both his own and the landlord's share, whereas the very reverse is the case. The landlord is not only responsible for his own assessment, but is also jointly responsible for the tenant's taxes. The assessments should therefore be separated in each case, and the owner should be named and bracketed with each tenant in column 2 separately, no matter how often his name may have to be repeated. As to column 6, it appears to have withstood the changes of time, for since the law now requires owners and tenants to be jointly assessed in column 2 the necessity for column 6 is not apparent.

With reference to the use of the word "yeoman," we suppose it might be more correct to use some other term in the cases mentioned. The meanings of some words change in course of time by popular use, and the best authorities on definitions cannot prevent it. We confess to a partiality for the old-time meanings and spellings, yet one can hardly rub up against the present every-day life without imbibing some of the world's ways. The word "yeoman," as generally understood, would not only include a "farmer who works his own land," but also tenants, farmers' sons or others who make their living by farming. In our early days, having heard politicians so often appeal to the "honest yeomanry," that word somehow became impressed on our mind as synonymous with a "farmer having a right to vote."

If the nomination meeting of a township was opened at any time after the hour mentioned for it to begin, *viz.* noon, should the hour that is allowed for the receiving of nominations count from the time it was opened, or from