

### Courts of Revision.

The principal business of the majority of councils during the present month, will be the revision of the work of the assessor. In townships and villages the municipal council is the court of revision, but in towns and cities where the council consists of more than five members, the council is required to appoint five of its members to be the court of revision. It is the duty of the court to act only as they are authorized by statute, and to try all appeals in regard to persons wrongfully placed on, or omitted from the roll, or assessed too high or too low. Such complaints may be of, 1st. Any person complaining of an error or omission in regard to themselves, 2nd, Of a municipal elector thinking that any person has been assessed too low or too high; 3rd. Of the assessor where it appears there are payable errors. All appeals brought before the court must be decided one way or the other. The proceedings for the trial of appeals are that the assessor in assessing must leave for every person named on the roll as a resident, or having a place of business within the municipality, and transmit by post to every non-resident who shall have requested his name to be entered thereon and furnished his address to the assessor, a notice of the sum for which his real and personal property has been assessed. If the person receiving this notice finds an error or omission, or is not satisfied with the amount of the assessment, he must within fourteen days after the time fixed for the return of the roll, which in the majority of municipalities, is the first day of May, give notice thereof in writing to the clerk of the municipality. The roll is to be considered as returned only when in possession of the clerk, and the certificate properly signed and sworn to. This may be done on some day after the first of May, and the right to appeal extends fourteen days after the date the roll was returned to the clerk. It is the duty of the clerk to advertise in a newspaper the time on which the court will hold its first sittings, and cause to be left at the residence of the assessor a list of all complaints made against his roll, and notify all persons in respect of which a complaint has been made. In addition to this the clerk must post in some convenient public place within the municipality, a list of all the appeals against the assessor's returns, together with an announcement of the time when the court will be held. All this must be done at least six days before the sittings of the court, and no alterations shall be made in the roll unless under complaint formally made in accordance with the above provisions. In the case of palpable errors, the court may extend the time for making complaints ten days further. Sub-section eighteen of section sixty-four of the Assessment Act, provides, that, in such cases the assessor may be the complainant.

In this connection we would draw the attention of municipal councils to a matter that was recently referred to in the pro-

ceedings of the Ontario legislature, when the question was asked as to the reason for the decrease in the grants to the public schools of the county of Simcoe, and the decrease in the townships of Tecumseh and Orillia in particular, the Minister of Education in reply said that the school grants were based on the returns of population made by the county clerk. In 1891 the population returned for the county of Simcoe was 49,404, upon which a grant of \$6,028 was made. The population in 1892 was 43,930 and the grant \$5,375, the reduction arising from the reported decrease in the population of the whole county. For the township of Orillia the population returned in 1891 was 3,197, upon which a grant of \$398 was made. The population returned in 1892 was 1,544 and the grant made \$192, an amount which was subsequently increased to \$392 because the return of population was found to be incorrect. In the township of Tecumseh the population in 1891 was 4,236 and the grant \$526. The population in 1892 was 3,015 and the grant \$374.

In the cases above referred to the error was no doubt the work of the assessor, and might we think, be considered a palpable error.

The roll as finally passed by the court is to be valid and bind all parties, notwithstanding any defect or error committed in or with regard to the roll, except as to cases appealed and for which special provision is made.

### Rules and Regulations for the Government of Common Gaols within the Province.

(Continued from March Number)

#### IV.—THE SHERIFF,

9. The Sheriff shall be the chief executive officer of the goal of his county, and he shall exercise a general oversight so as to ascertain that the goal rules and regulations are observed by all concerned.

10. He or, in case of his absence or leave, the deputy sheriff shall visit the goal at least once a fortnight, and inspect every portion of it, and examine the register and other books of record, so as to inform himself as to the condition of the building and the prisoners, and to see that the books are properly written up; he shall forthwith report to the inspector any neglect of duty or misconduct on the part of any goal officer; and in case he suspends from duty or dismiss any goal officer for gross negligence or misconduct, he shall report the facts at once to the inspector for inquiry.

11. He shall appoint the goaler (subject to the approval of the Lieutenant-Governor,) and shall, as hitherto, appoint the turnkeys, the matron and the female assistants, and shall see that all the officers and servants of the goal are careful, vigilant, and zealous in the performance of their duties, and that their habits and general conduct are in all respects exemplary.

12. He shall see that all requisitions made by the goaler for goal clothing, furnishings, and supplies, are promptly transmitted to the clerk of the council or to the

chairman of the committee of the council having charge of goal affairs, and that such clothing, furnishings and supplies are promptly delivered; and he shall see that all returns asked for by the government are promptly and correctly made out by the goaler, or by such other officer as he may direct, and that they are duly forwarded to the inspector, or such other officer as the law requires,

13. He shall see that the wards, cells and yards allotted to the female prisoners are secured by locks different from those in the male departments, and that they cannot be opened by the same keys.

#### V.—THE GOALER.

14. The goaler shall reside in the goal; he shall make himself thoroughly familiar with everything that pertains to the duties of his office; and when necessary he shall consult the sheriff and the inspector,

15. He shall have full charge at all times, of the goal and the prisoners; and he shall be responsible for the safe custody and general care of the prisoners, and for the state and condition of every part of the goal and its surroundings, and for the general administration of its affairs.

16. He shall conform to the rules and regulations himself, and shall see that they are strictly observed by the prisoners, and by the turnkeys, the matron, and all the servants employed in or about the goal.

17. When away from the goal on leave of absence or on account of sickness, his place shall be filled by the deputy goaler or chief turnkey, or where there is only one turnkey; and during the absence of the goaler, such deputy goaler, chief turnkey or turnkey shall have all the power, privileges, and duties of the goaler.

18. He shall pass through every part of the goal and see every prisoner at least once a day; and once at least in each week he shall go through the goal at uncertain hours at night; but neither he nor the deputy goaler nor any male turnkey or assistant shall at any time visit the wards in which the female prisoners are confined without being accompanied by the matron.

19. He shall see that the person of every male prisoner is searched before being admitted to the goal; he shall accompany the gaol surgeon on all his visits to the male prisoners, and call his attention to any prisoner whose state of body or mind appears to require attention, and he shall carry out the written instructions of the goal surgeon recorded in that officer's journal respecting change of diet, airing, and cessation from work, and all other orders in regard to the health of prisoners provided that such orders do not endanger the safe custody of the prisoner or prisoners affected thereby; he shall notify the gaol surgeon without delay of the illness of any male person; he shall, upon the death of a prisoner, forthwith notify the sheriff thereof, with a view to an inquest being held on the body; and he shall accompany the gaol surgeon and sheriff on all their periodical visits of inspection through the goal.

To be Continued.