

The houses and premises of any officers, non-commissioned officers and privates of Her Majesty's regular Army and Navy in actual service while occupied by them, and the full or half pay of any one in either of such services; and any pension, salary, gratuity, or stipend derived by any person from Her Majesty's Imperial Treasury, and the personal property of any person in such Naval or Military service, on full pay, or otherwise in actual service.

All pensions of two hundred dollars a year and under, payable out of the public moneys of the Dominion of Canada, or of this Province.

All grain, cereals flour, live or dead stock, the produce of the farm or field, in store or warehouse, and at any time owned or held by, or in the possession of any person in any municipality, such person not being the producer thereof, and being so held, owned or possessed solely for the *bona fide* purpose of being conveyed by water or railway for shipment or sale at some other place.

All horses, cattle, sheep and swine, which are owned and held by any owner or tenant of any farm, and when such owner or tenant is carrying on the general business of farming or grazing (51 V. c. 29, s. 3.)

The income of a farmer derived from his farm, and the income of merchants, mechanics, or other persons derived from capital liable to assessment.

So much of the personal property of any person as is invested in mortgage upon land, or is due to him on account of the sale of land, the fee or freehold which is vested in him, or is invested in the debentures of the Dominion of Canada or of this Province, or of any municipal corporation thereof, and such debentures.

The shares held by any person in the capital stock of any incorporated or chartered bank doing business in this province; but any interest, dividends or incomes derived from any such shares held by any person resident in this Province, shall be deemed to come within and to be liable to assessment under the thirty-first section of the Assessment Act.

The stock held by any person in any railroad company, the shares in building societies, and so much of the personal property of any person as is invested in any company, incorporated for the purpose of lending money on the security of real estate; but the interest and dividends derived from shares in such building societies, or from investments in such companies as aforesaid, shall be liable to be assessed.

So much of the personal property of any person as is equal to the just debts owed by him on account of such property, except such debts as are secured by mortgage upon his real estate, or unpaid on account of the purchase money therefor.

The net personal property of any person: provided the same is under one hundred dollars in value.

The annual income of any person derived from his personal earnings; provided the same does not exceed seven hundred dollars.

The annual income of any person to the amount of four hundred dollars: provided the same does not exceed one thousand dollars.

All personal property which is owned out of the Province, except as hereinafter provided.

Where any person derives from some trade, office, calling or profession an income which is entitled by law to exemption from assessment, he shall not be bound to avail himself of such right to exemption, but, if he thinks fit, he may require his name to be entered in the assessment roll for such income, for the purpose of being entitled to vote at elections for the Legislative Assembly and municipal councils, and such income shall in such case be liable to taxation like other assessable income or property and it shall be the duty of the Assessor to enter the name of such person in the assessment roll.

Rentals or other income derived from real estate, except interest on mortgage.

Household effects of whatever kind, books, and wearing apparel.

Vessel property of the following description, namely: Steamboats, sailing vessels, tow barges and tugs; but the income earned by or derived through, or from any such property, shall be liable to be assessed.

All real property situate within but owned out of the Province, shall be liable to assessment in the same manner and subject to the like exemptions, under the provisions of the Assessment Act, as other real property.

All personal property within the Province in the possession or control of any agent or trustee, for or on behalf of any owner thereof, who is resident out of this Province, shall be liable to assessment in the same manner, and subject to the like exemption in the case of the other personal property of the like nature under this Act. R. S. O. 1887, c. 192, s. 10.

All dividends which are payable to, or other choses in action which are owned by and stand in the name of, a person who does not reside in the Province.

DUTIES OF ASSESSORS.

The Assessor or Assessors shall prepare an assessment roll, in which after diligent enquiry, he or they shall set down according to the best information to be had:

(1) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the municipality who have taxable property therein, or in the district for which the Assessor has been appointed.

(2) And of all non-resident owners who have given the notice in writing mentioned in section three, and required their names to be entered in the roll.

UNDER THE FRANCHISE ASSESSMENT ACT OF 1889.

Sec. 2. (2) Every farmer's son *bona fide* resident on the farm of his father or mother, at the time of the making of the assessment roll, shall be entitled to be, and may be, entered, rated, and assessed on such roll, in respect of such farm, in manner following:

(a) If the father is living, and either the father or mother is the owner of the farm, the son or sons may be entered, rated and assessed, in respect of the farm, jointly with the father, and as if such father and son or sons were actually and *bona fide* joint owners thereof.

(b) If the father is dead, and the mother is the owner of the farm, and a widow, the son or sons may be entered, rated, and assessed in respect of the farm, as if he or they was or were actually and *bona fide* an occupant or tenant, or joint occupants or tenants thereof under the mother.

(c) Occasional or temporary absence from the farm for a time or times, not exceeding in the whole six months of the twelve months next prior to see disentitle a son to be considered *bona fide* resident as aforesaid.

(d) If there are more sons than one so resident, and if the farm is not rated and assessed at an amount sufficient, if equally divided between them, to give a qualification to vote at a municipal election, to the father and all the sons, where the father is living, or to the sons alone where the father is dead and the mother is a widow, then the right to be assessed under this Act shall belong to and be the right only of the father and such of the eldest or elder of the said sons to whom the amount at which the farm is rated and assessed, will, when equally divided between them, give a qualification so to vote.

(e) If the amount at which a farm is so rated and assessed is not sufficient, if equally divided between the father if living, and

one son, to give to each a qualification so to vote, then the father shall be the only person entitled to be assessed in respect of such farm.

(f) A farmer's son entitled to be assessed under any of the preceding provisions, may require his name to be entered and rated on the assessment roll as a joint or separate owner, occupant, or tenant of the farm, as the case may be; and such farmer's son so entered and rated shall be liable in respect of such assessment as such owner, tenant or occupant.

Every tenant, farmer's son, *bona fide* resident, on the farm of his father or mother, shall be exempt from statute labor in the same manner as if he were the son of an owner and jointly assessed for the property upon which he resides, as provided by Sec. 2, of *The Franchise Assessment Act*, of 1889-1891.

(For the guidance of Assessors in placing names of persons on the Roll as entitled to vote at the elections for *The Legislative Assembly* under *The Manhood Suffrage Act*, which came into effect on the 1st of January, 1889, the following extracts from that Act, and from *The Franchise Assessment Act*, 1889, are given):

Property or income qualification for voters as respects the Legislative Assembly is abolished, except as hereinafter provided.

Every male person of the full age of twenty-one years, a subject of Her Majesty by birth or naturalization, and not disqualified under sections 4 and 5 of *The Ontario Election Act*, or under this Act, and not otherwise by law prohibited from voting, shall, if duly entered on the list of voters proper to be used, be entitled to vote at elections to serve in the Legislative Assembly of this Province.

Provided that such person had resided within the Province for the nine months next preceding the time fixed by statute (or by a by-law authorized by statute) for beginning to make the assessment roll in which he is entitled to be entered as a person qualified to vote, or had so resided within the Province for the twelve months next preceding the time up to which a complaint may be made to the County Judge under *The Voters' List Act*, or this Act, to insert the name of such person in the list.

A person may be resident in the municipality within the meaning of this Act, notwithstanding occasional or temporary absence in the prosecution of his occupation as a lumberman, mariner, or fisherman, or attendance as a student in an institution of learning in the Dominion of Canada; and such occasional or temporary absence shall not disentitle such person to be entered on the assessment roll or voters' list as a qualified voter, or to vote.

The assessor shall place on the assessment roll, as qualified to be a voter under *The Manhood Suffrage Act*, the name of every male person who delivers or causes to be delivered to the assessor, an affidavit signed by such person, if the facts stated are such as entitle such person to be placed thereon, and the affidavit may be made before any assessor or Justice of the Peace.

The assessor shall also make reasonable enquiries in order to ascertain what persons resident in his municipality, or in the section of the municipality in respect of which the assessor is acting, are entitled to be placed on the assessment roll as qualified to be voters under *The Manhood Suffrage Act*, and shall place such persons on the roll as qualified to be voters without the affidavit referred to.

In addition to any other affidavit, oath, certificate, or statement required or directed by *The Assessment Act* or any Act in amendment thereof, the assessor shall, at the foot of his assessment roll, after he has completed the same, make affidavit before a Justice of the Peace in the words, or to the effect following

(To be continued)