

The Municipal Miscellany.

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Calendar for June, '91.

20. Statute Labor to be commenced not earlier in unincorporated townships; in other townships to be performed at any time required by pathmaster.
30. Last day for completion of duties of court of revision, except where assessment taken between 1st July and 30th Sept. Last day for payment of license moneys by Inspector to Provincial Treasurer and municipal treasurer. Semi-annual returns by Public School trustees to Inspectors. Semi-annual reports of Separate Schools to Education Department. Protestant Separate School trustees to return to County Inspector names and attendance during preceding six months. Last day for establishing or discontinuing High Schools by County Councils. Assessors to settle basis of taxation in union school sections.

QUESTION DRAWER.

In the case of a property occupied by a doctor, lawyer, veterinary surgeon, or as a printing office, shoe shop, or in any such manner, where the tenant does not make his dwelling but only his place of work, and occupies it in his work every working day of the year, is it lawful to assess such property to the owner or to the tenant who occupies it? And if at the request of the owner the court of revision should change the form of assessment in such cases from being assessed in the tenants' names to an assessment in the owner's name contrary to the will of the assessor, would such council leave themselves liable or would they be complying with the law in doing so? Please reply in your May number.

G. A. S., Lucan.

In the cases mentioned the assessor properly assessed the tenants (conjointly with the owner) in the proportions belonging to or occupied by each tenant respectively, and the court of revision could not legally strike out the names of the tenants, unless in the meantime the premises became vacant, in which case it could be assessed in the name of the owner alone if he appealed to have the name of the tenant struck out. The law contemplates that all occupiers of property shall be taxable parties, no matter as to any private agreement between owner and tenant as to which of them is to pay the taxes. If the court of revision made a change in the assessment contrary to law, an appeal would lie to the judge, and the members of the court would most likely have to pay the costs of such appeal.

Where it has been discovered that some lots belonging to school section No. 3 were rated in adjoining school section No. 1, can trustees of No. 3 claim the amounts levied on those lots, although they (the trustees) have received from the township treasurer the full amount of their levy?

G. S.

We do not think the trustees can claim from the township council any more than the amount of their requisition. As to the persons wrongly assessed they would have a claim on the council for a rebate, provided the proportion of school taxes paid by them was more than it should have been through an error.

Would it be legal for a councillor to go bondsman for a collector? Would it not disqualify him as councillor?

A. L.

It would be legal so far as the bond is concerned, but it would disqualify the bondsman from acting as a councillor.

In a union school section formed of parts of two municipalities (in different townships, of course), say we assess real estate on land at \$2 per acre; our neighbor at say \$1 per acre. Each half or part of the union pays share according to valuation, to school purposes. How is the rate struck so that those in one municipality do not pay an unequal proportion to those of the other?

A. L.

Section 91 of the Public Schools Act provides that once in every three years the assessors of the municipalities in which a union school section is situated, shall, after they have completed their respective assessments and before the first day of July, meet and determine what proportion of the annual requisition made by the trustees for school purposes shall be levied upon and collected from the taxable property of the respective municipalities out of which the union school section is formed, and in the event of the assessors disagreeing the inspector in whose district the union school section is situated shall name a third party, and the decision of a majority shall be final and remain for three years. It is well-known that there are considerable differences in the method of valuations by different assessors. Some not placing more than half the actual values on properties, while others will place them at two-thirds, or as the case may be; therefore, while their different methods make no particular differences for township purposes, it would make quite a difference as to the county rate and in a school rate where united with a school section in another municipality. The law does not require any change to be made in the assessment rolls in order to equalize these differences for school purposes, but provides that the assessors shall meet and consider how much of an undervaluation one municipality or school section has as compared with the other, and they are equalized in valuations so as to bear a just proportion to one another. Having done this, and supposing that the total property in the school section of one municipality amounts to \$10,000 and in the other it is \$20,000, the assessors would report that the proportion to be paid by the former of school moneys would be one-third and of the latter two-thirds. Then if the trustees required \$600 altogether, they would notify the clerk in the first named municipality that they required one-third of that sum to be levied on that portion of the section, and the other clerk would have to place a levy of \$400 on the section in his municipality. Of course this would not alter the assessment rolls as returned, but the school section that was undervalued would have a higher rate on the \$ placed on the collector's roll in order to make up their proportion.

I see that the 7th April is the date for clerk to transmit to the reeve list of lands in arrears for taxes for past year. Our collector has absconded and the roll has not been