

CORRESPONDENCE.

This paper is not responsible for opinions expressed by correspondents.

All communications must be accompanied by the name of the writer, not necessarily for publication, but so that the publishers will know from whom they are received.

Collectors' Rolls, School Rates, Nominations, Etc.

To the Editor of THE MUNICIPAL WORLD:

SIR,—Like your correspondent, "A Clerk for 25 Years," I was very much interested in Mr. McFarlane's paper on making up the collectors' rolls, especially as he described my own method, except in sending the trustees the amount of their section assessments, which I think is a good idea. I do not understand "A Clerk of 25 Years'" method of detecting mistakes in copying from his school rolls into the collector's roll. Of course, it is quite easy to check the additions, and so forth, in making the school rolls, but in copying a mistake might occur, and the only method I have found of detecting such is after adding up the total school rates in the collector's roll, to see if it corresponds with the total of all the school sections. If "A Clerk of 25 Years" has a shorter and a surer method I would be pleased to have him give fuller particulars. There is another matter touched upon by your last correspondent that I think requires amending by the legislature. That is: A union section united with an incorporated village does not participate in the general township school rate. I cannot see what difference it makes to a village by what method the township part of the section raises their portion of the school rate. There is no necessity of levying this as a special rate only in townships having sections united with incorporated villages, and in such townships the clerk must subtract the assessments of such union section or sections from the total of the assessment roll and levy the township general school rate as a special rate on the remainder. Another matter discussed in your last issue is in connection with the effect of Section 116 of the Municipal Act. I have always contended that this section requires amending by striking out the words "and if a poll is demanded, etc." You say that, of course, it is the clerk's duty to adjourn the proceedings and hold a poll whether a poll is demanded or not. I would like to have you point out where the clerk gets his authority for so doing. My opinion is that if he should do so and any ratepayer were to sue him for the expenses incurred, the judge would have rather a knotty question to decide. The clerk would certainly have incurred the expenses without any authority in law. Then as to taking a show of hands. He has no authority for that course, either, and if he should do so and declare the candidates having the most votes in that way elected, they would not be legally elected. There is no authority for that, either. The only way out of the difficulty is to have some elector demand a

poll until such time as the legislature amend the law. No doubt your opinion, "that an election by ballot should be held whether a poll is demanded or not," is the sensible way, but I notice that when any question of law comes before a judge he is very particular to hold to the wording of the law, and not to what it ought to be. He will say, "It is not for me to say what is or is not intended, but to take the law as I find it."

Yours truly,

A CLERK OF ONLY FIVE YEARS.

Assessors.

Assessors are the most important officials to be appointed at the January session of local councils. On the correctness of their work a great deal depends. They must value all the assessable property within the municipality on an equitable basis, so that no one will be imposed on in the payment of taxes.

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In addition to this, assessors should pay particular attention to securing a correct return of the population. If this is overlooked the municipality loses probably an amount equal to the assessor's salary in the matter of the legislative school grants, which are apportioned in proportion to the population. Again, the assessor must be careful to put on the roll the names of all who are qualified under the Manhood Franchise Act, as well as all owners, tenants, householders, farmers' sons, etc. If this duty is neglected the council is put to the expense of courts of revision of the assessment roll, and more especially the voters' list, a few complaints against which will cause expenses sufficient to pay the usual salary of three or four assessors.

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Another duty is to be sure and enter a correct description of all lands assessed in the roll, whether resident or non-resident. This is more important where the original lots have been subdivided into town lots, as many of them are generally vacant, and if returned to the county treasurer for non-payment of taxes, with an imperfect description, he is unable to enter them up in his books until this omission is attended to, and in some instances this also results in a payment to the clerk or other official for extra services.

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The dogs must not be omitted, and unless the assessor is careful to give no notice of his arrival, he will overlook many of man's "most faithful friends," who have been consigned to the cellar or other secure place by those who delight in defrauding their municipality out of the dog tax.

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There is still another important matter that assessors generally never think of. Section 42 of the Assessment Act authorizes them to demand a statement in writ-

ing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment at "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as Section 45 provides a penalty for so doing.

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Many of the complaints of inequality of assessment may be remedied if assessors would avail themselves of the authority conferred by the Act. Councillors acting in the best interests of their municipality will appoint a competent assessor. It is not necessary to appoint a man simply because he made application for the office. Encourage the most competent man you can find to apply for the position, and we think sufficient reasons have been given to show that he should be appointed at a salary sufficient to pay him for the time necessary to discharge his duties carefully.

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The duties of assessors are so numerous and varied that it is impossible, in these columns, to explain all their duties. In order to enable assessors and municipal officers to avail themselves of the fullest information in reference thereto, we have had prepared a complete Assessor's Guide, which will be ready for distribution about the 20th of this month. For further particulars see our advertising columns.

Rotation in Office.

Looked at in any way, rotation is a perpetually occurring menace to the stability of our government. It is a prop of a falling part and an instrument of fraud. It is a constant temptation to politicians to use public salaries as a fund with which to pay private debts, thus compelling the people to furnish the means for their own corruption and to defeat their own will. It wrecks the lives of tens of thousands of young men by offering as a bait to cupidity high wages which outbid the market. It makes idle expectants of the industrious, starves the few it feeds, and lures the mass to vagrancy. It subverts the true ideal of office, transforming public servants into private henchmen and partisans into camp followers. It degrades skilled labor and makes the government an almshouse. It breeds parasites, markets citizenship and suborns public opinion. To sum up, it makes of administration a chaos, of politics a trade and of principle an interest.—*Oliver T. Morton.*

Difference.

"And did he say he remembered me when I was a girl?"

"No, he said he remembered you when he was a boy."