

THE 135th section of the Assessment Act, relating to the return of the collector's roll, reads as follows :

"If any of the taxes mentioned in the collector's roll remain unpaid, and the collector is not able to collect the same, he shall deliver to the treasurer of his municipality an account of all the taxes remaining due on the roll ; and in such account the collector shall show opposite to each assessment the reason why he could not collect the same by inserting in each case the words *Non-resident* or *Not Sufficient property to distrain*, or *Instructed by the Council not to collect*, as the case may be ; and such collector shall at the same time furnish the clerk of the municipality with a duplicate of such account, and the clerk shall, upon receiving such account, mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year."

It is seen by the above that it is the duty of the collector to prepare a statement in duplicate properly ruled off and headed, showing the names of the assessed parties, the description of the property assessed, and the amount of taxes remaining unpaid, together with a column setting out the reason of the non-collection. One copy he gives to the local treasurer and the other to the municipal clerk. The collector has also to affix to the statement furnished to the treasurer an affidavit to the effect that the sums mentioned in such account remain unpaid, and that he has not upon diligent enquiry been able to discover sufficient goods or chattels belonging to or in possession of the persons charged with or liable to pay such sums, or on the premises belonging to or in the possession of any occupant thereof, whereon he could levy the same. This oath is to be taken before the treasurer, and the latter's right to administer such oath and certify to the same is here implied, though we do not notice anywhere that he has been given express authority to administer oaths. The clerk has to mail a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year. Would that imply that land is liable to be sold for arrears on personal property, as many hold that it is not, or must the statement of the collector specially show those taxes in arrears that were assessed against land and those assessed against personal property? We confess that we have not yet been able to satisfy ourselves on this question as to the liability of land for the taxes on personal property, and also as to whether the owner who is bracketed with the tenant on the assessment roll is not liable to have his goods seized, if in the county, for the tenant's taxes, providing the latter has no property to distrain. If any of our readers can throw any light on these points we shall be pleased, as they are not clearly laid down. Speaking generally, the spirit of the law is that all taxes must be paid, but while personal property is made liable without a doubt for taxes against lands, it is not so clear that lands are made liable for taxes on personal property. The subject is an important one and will bear discussion.

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SOME new subscribers have requested us to send all the back numbers in order to file. Our extra supply of the May and June issues has given out, and it may be that some of our readers have these numbers and do not require them, if so, they would oblige by mailing them to us.

THE ratepayers of Smith's Falls will vote on a by-law to raise \$6,000 for a market hall.

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THE council of Dundas have passed a by-law to raise money for the extension of their waterworks.

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REMITTANCES received since Sept. issue : E. R., Clarksburg, \$1 ; T. L., Sydenham, 50c. ; D. C. M., Wallaceburg, \$1 ; W. W., Wallaceburg, \$1 ; J. E., Bradford, \$2, being payment for 1891 and 1892 ; W. O., Cranbrook, \$1.

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COMMENDABLE FOR BRIEFNESS.—We noticed a published minutes of council over signature of the clerk in which he condensed the motions by merely giving the names of movers and seconders as "Holland—Ryan ; following accounts ordered to be paid."

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WE received a racy and interesting letter from our friend G. S., Bosanquet, but he put us under the ban of "not for publication," because he says he is generally so pressed for time that when writing in a hurry he is apt to say what he does not mean. As for instance in his letter in the August number when referring to Lyttle's Rate Tables where he said "I can come much closer by making tables of my own" he fears that it might be inferred that Lyttle's were incorrect, which he did not mean, as he says he had not found them so, but on the contrary he thinks every clerk should have Lyttle's work, for he says, "it is like tile drains, will pay its cost the first year, not only in saving in time but in pleasure." What he meant was that the amounts to be exact sometimes required fractions different from tenths of mills, and in that case he used a table of his own. He had used Lyttle's Tables this year in making up the rates on his sixteen school sections. We agree with him as to the excellence of Lyttle's Rate Tables having used them for the first time we can now say that we would not be without that useful and labor saving work. No doubt, where an exact sum is required, it may happen that tenths of mills will not work, but for all practical purposes they will be found to answer. Our practice has been to make sure to have good measure and if there are a few dollars over the council can always find good use for it. We trust to hear again from G. S., as his former letter in the MISCELLANY was, we know, read with much interest. We would be very grateful for more assistance in the shape of correspondence from any of our readers.

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WE dislike apologies, but it is due our readers that we explain the cause of the lateness in issuing the three last issues of THE MISCELLANY. Owing to the absence of an assistant the editor had so much extra work to be attended to that he could not get the time necessary to prepare matter for the paper. Our public duties had to be the first care, and every moment seemed fully taken up in that way. THE MISCELLANY is not a large sheet, but nearly the whole of it is filled with original matter of a kind that cannot be dashed off hastily as might be done in ordinary newspaper work. Even with some knowledge and practical experience of the subjects treated, still considerable investigation and study was necessary to make assurance