

Assessors' Duties.

II.

In the last issue the different Acts governing assessors' duties this year were referred to, and the more important provisions respecting exemptions, and the duties of assessors under the Franchise Assessment Act of 1889, as amended, were considered.

The following affidavit in addition to all others directed by the Assessment Act is required to be entered at the end of assessment roll by the Franchise Assessment Act :

"I have not entered any name in the above roll, or improperly placed any letter or letters in column 4 opposite any name, with intent to give to any person not entitled to vote, a right of voting.

"I have not intentionally omitted from the said roll the name of any person whom I believe to be entitled to be placed thereon, nor have I, in order to deprive any person of a right of voting, omitted from column 4, opposite the name of such person, any letter or letters which I ought to have placed there."

The same property and other qualifications as heretofore are continued with respect to voters in such of the municipalities, townships, and places in the Electoral Districts of Algoma East, Algoma West, East Victoria, North Hastings, North Renfrew, South Renfrew, Muskoka and Parry Sound, as shall from time to time have no assessment roll or voters' list.

Opposite the name of every person qualified to be a voter the assessor shall in column 4 (mentioned in section 14 of *The Assessment Act*) and (in addition to the letters, if any, required to shew the qualification of such person in respect of municipal elections) write in capitals the letters M. F., meaning thereby "Manhood Franchise," and number all such names, and in column 8, mentioned in section 14 of *The Assessment Act*, enter

- (a) In the assessment roll of a city, town, or village, the residence of such person by the number thereof (if any), and the street or locality whereon or wherein the same is situate.
- (b) In the assessment roll of a township the concession wherein and the lot or part of a lot whereon such person resides.

MODE OF ASSESSING REAL ESTATE.

Land occupied by the owner shall be assessed in his name.

Land not occupied by the owner, but of which the owner is known, and at the time resides in the municipality, or has given the notice mentioned in section three, shall be assessed against the owner and occupant, if the occupant is any other person than the owner.

If the owner of the land is not resident within the municipality, then, if the land is occupied, it shall be assessed in the name of the occupant and owner; but, if not occupied, and the owner has not requested to be assessed therefor, it shall be assessed as land of a non-resident.

Where land is assessed against both the owner and occupant, or owner and tenant, the assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the letter "F," and opposite the name of the occupant or tenant the letter "T;" and both names shall be numbered on the roll.

When the land is owned or occupied by more persons than one, and all their names are given to the assessor, they shall be assessed therefor in the proportions belonging to or occupied by each respectively; and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names furnished to the assessor as the names of the owners, saving the recourse of the persons whose names are so given against the others.

If any member of a partnership so requests, his share of interest, of or in the real or personal property of, or belonging to the partnership, shall for all purposes and in all respects be assessed as if the same were the separate and individual property of such member, and formed no part of said partnership property. (Ont. Stat. 42 Vic. ch. 32, sec. 3.)

The assessor shall write opposite the name of any non-resident freeholder, who requires his name entered on the roll, as hereinafore provided in column number three, the letters "N. R." and the address of such freeholder.

Except in the case of mineral lands herein-after provided for, real and personal property shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor.

In estimating the value of mineral lands, such lands and the buildings thereon shall be valued and estimated at the value of other lands in the neighborhood for agricultural purposes, but the income derived from any mine or mineral work shall be subject to taxation, in the same manner as other incomes under this Act.

In assessing vacant ground, or ground used as farm, garden or nursery, and in immediate demand for building purposes, in cities, towns or villages, the council may direct in this matter, and in towns and incorporated villages where the extent of such grounds exceeds ten acres, the council may direct as to the mode of assessing in such lands.

Every railway company shall annually transmit on or before the first day of February, to the clerk of every municipality a statement showing:

- 1. The quantity of land occupied by the roadway, and the actual value thereof,
- 2. The real property other than the roadway in actual use.
- 3. The vacant land not in actual use by the company.

And the clerk of the municipality shall communicate such statement to the assessor.

29a. Plank, gravel, macadamized or other toll roads shall be assessed as real estate in the municipality in which the same are situate, and in making the assessment the assessor shall take into consideration the value of (1) the land occupied by the road, (2) the materials employed in the superstructure, (3) toll houses, buildings and gates on the road, (4) quarries and gravel pits and roads to and from such places, and used in connection therewith, but this section shall not include bridges 100 feet in length or over, and the approaches thereto, which are on or along such toll road and which are used therewith.

29b. Every toll road opened by any municipality, corporation or person, upon which any toll is established, whether leased to a tenant or not, shall be assessed in the minor municipality in which the same is situate, and where the road extends or runs into or through more minor municipalities than one, each minor municipality shall assess that part thereof which lies within its limits, and according to the value of that part, whether a toll gate or bar is or is not upon the road in that municipality.

29c. The stock or shares held by any person in any toll road and the dividends or income derivable therefrom are hereby exempted from assessment.

The stipends or salaries of clergymen and ministers of religion, and parsonages or dwellings occupied by them with the land attached thereto, shall be liable to assessment for all municipal purposes in the same manner, and to the same extent as the incomes, dwellings and property of other persons. The article numbered 25 of the 7th section of *The Assessment Act* is repealed.

NON-RESIDENT LANDS.

As regards the lands of non-residents who have not required their names to be entered on the roll, the assessors shall proceed as follows:

1. They shall insert such land in the roll separated from the other assessments, and shall head the same as "Non-Residents' Land Assessment."

2. If the land is not known to be subdivided into lots, it shall be designated by its boundaries or other intelligible description.

MODE OF ASSESSING PERSONAL PROPERTY.

Subject to the provisions of Section 8 of the Assessment Act, no person deriving an income exceeding \$400 per annum from any trade, calling, office, profession or other source whatsoever, not declared exempt by the Assessment Act, shall be assessed for a less sum as the amount of his net personal property than the amount of such income during the year then last past in excess of the said sum of \$400, but no deduction shall be made from the gross amount of such income by reason of any indebtedness, save such as is equal to the annual interest thereof; and such last year's income, in excess of the said sum of \$400, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together, and constitute his personal property liable to assessment.

The deduction of \$400 from the income of a person having an income exceeding that amount shall not be made in case such income exceeds one thousand dollars.

The personal property of an incorporated company, other than the companies mentioned in the following sub-section, shall be assessed against the company, in the same manner as if the company were an unincorporated company as partners.

The personal property of a bank or of a company which invests the whole or the principal part of its means in gas works, plank and gravel roads, railways and tram roads, harbours, or other works requiring the investment of the whole or principal part of its means in real estate, shall, as hitherto, be exempt from assessment; but the shareholders shall be assessed on the income derived from such companies.

The beneficial owner of shares which do not stand in his own name may be assessed for the income he derives therefrom, as if the shares stood in his own name.

All personal property within the province, the owner of which is not resident in the province, shall be assessable like the personal property of residents, and whether the same is or is not in the possession or control, or in the hands of an agent or a trustee on behalf of the non-resident owner; and all such personal property of non-residents may be assessed in the owner's name, as well as in the name of the agent, trustee or other person (if any) who is in the possession or control thereof.

The property shall be assessable in the municipality in which it may happen to be.

This section does not apply to 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.

The personal property of a partnership shall be assessed against the firm at the usual place of business of the partnership; and a partner in his individual capacity shall not be assessable for his share of any personal property of the partnership which has already been assessed against the firm.

If a partnership has more than one place of business, each branch shall be assessed, so far as may be, in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch; and if this cannot be done, the partnership may elect at which of its places of business it will be assessed for the whole personal