

The Municipal World.

PUBLISHED MONTHLY.

ONE DOLLAR PER ANNUM IN ADVANCE
SINGLE COPY, 10c.

SIX COPIES, WHEN ORDERED FOR EACH MEMBER OF THE
COUNCIL AND THE CLERK, \$5.00.

Address all communications to

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Communications and advertisements for next month
must be in on or before February 20th.

ST. THOMAS, FEBRUARY 10, 1892.

Municipal Institutions.

Ontario may justly feel proud of her municipal system. In no part of the world are there institutions of a similar kind so admirably adapted to the wants, the intelligence and genius of the people. They are, in short, the philosophy of their self-reliance reduced to simple by-laws. They are the people's common-sense embodied in municipal regulations. They are a wise admission too that the property the people themselves create they should know how to manage. That the country they have won from the wilderness, and which is marked with so many noble achievements of their industry, they will not recklessly run into debt or foolishly involve in difficulties. The first rural or district municipalities were established in 1841, and each year Parliament continues to add to the powers and extension of the municipal system. It has exceeded the brightest anticipations of its originators. It has taught the people how to conduct their own affairs. It has furnished them with a system which were they unhappily subjected to an external aggression sufficient to derange the general government, would enable them to protect themselves and as soon as the storm was over to settle down without difficulty in the quiet and virtuous occupations of peace. It has developed the talents of the people and directed their minds to the noblest of all occupations, viz: the making of the country prosperous and contented. —

Administration of Justice.

EXPENSES PAYABLE BY TOWN, SEPARATED FROM
COUNTY, FOR MUNICIPAL PURPOSES.

Settlements of administration of justice, and other expenses between counties and cities or towns, separated for municipal purposes, are generally complicated and hard to arrange, owing to the lack of full information, and the difficulty in arriving at the actual amount expended by the county to which the city or town should contribute, or vice versa.

It is a nice calculation for any one thoroughly posted in the financial affairs of a municipality to ascertain the exact proportion of administration of justice expenditure paid by the county and the government, under the different headings. There are very few instances where this has been required.

There should be some uniform basis to enable councils to arrive at settlements of this kind. The division of the actual expenditure on a simple basis such as proportion of population or assessment would give the best satisfaction.

The Act respecting expenses of registry offices, provides that a town separated from a county for municipal purposes, and cities in which no registry office exists, should bear a rateable proportion of the expense thereof, based on the assessment of all the municipalities within the jurisdiction of the county.

Sec. 469, of the Municipal Act, which refers to the liability of cities and towns separated from counties, for erection, maintenance of court houses, and other charges relating to criminal justice, payable by the county in the first instance, provides for an arbitration, when the municipalities interested cannot determine the amount to be so payable by such city or town. Arbitrations, when resorted to, are generally expensive, and considered a waste of corporation funds. To avoid this, some basis similar to that provided by the Registry Act should form the subject of an important amendment to this Section of the Municipal Act. Councils or the committees appointed by them, should not consent to a compromise agreement, but should insist on the division of the actual expenditure, the same as they would in any ordinary business transaction. In many counties, towns and cities, special matters are considered in connection with these agreements, but should not in any way, interfere with the preparation of a statement, shewing the actual amount to be divided.

In deciding on the basis of these settlements, exception might be made in the case of gaol expenditures, the amount payable by the county can be divided in the proportion of city or town or county prisoners. The place where the offence was committed, in all cases decides whether the prisoner should be charged as payable by the county or the city or town.

In leaving this matter for the consideration of other officers throughout the Province, I believe it is worthy of the attention of members of the Local Legislature who may be introducing amendments during the coming session.

* * *

H. J. Sharp, clerk of the township of Caistor, died during January. He had held the position of clerk for more than a score of years, with satisfaction to the whole municipality.

Assessors' Duties

Compiled from Assessment Act Chap. 193, R. O., 1887:

Assessment Amendment Act	-	1888
Manhood Suffrage Act	-	1888
Franchise Assessment Act	-	1889
Assessments Amendment Act	-	1889
Assessment Amendment Act	-	1890
Act respecting Exemptions	-	1890
Assessment Amendment Act	-	1891
Act respecting compulsory school attendance	-	1891

Every Assessor should make himself familiar with the above acts. It is impossible to publish them in full in these columns, and our aim is not to instruct them in every particular, but to draw their attention to the more important provisions of the acts defining their duties.

All property in this Province shall be liable to taxation, subject to the following exemptions:

Exemptions

All property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or persons in trust for Her Majesty, or for the public uses of the Province; and also any property vested in or held by Her Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

Where any property mentioned in the preceding clause is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable.

Every place of worship and land used in connection therewith, church-yard or burying-ground.

The building and grounds of and attached to every university, college, high school and other incorporated seminary of learning, whether vested in a trustee or otherwise, so long as such buildings or grounds are actually used and occupied by such institutions, or if unoccupied, but not if otherwise occupied.

Every public school house, town or city or township hall, court house, gaol, house of correction, lock-up house, and public hospital, with the land attached thereto, and the personal property belonging to each of them.

Every public road and way or public square.

The property belonging to any county or local municipality, whether occupied for the purposes thereof or unoccupied; but not when occupied by any person as tenant or lessee, or otherwise than as a servant or officer of the corporation for the purposes thereof.

The provincial penitentiary, the central prison, and the provincial reformatory, and the land attached thereto.

Every industrial farm, poor house, alms house, orphan asylum, house of industry, and lunatic asylum, and every house belonging to a company for the reformation of offenders, and the real and personal property belonging to or connected with the same.

The property of every public library, mechanics' institute, and other public literary or scientific institution, and of every agricultural or horticultural society, if actually occupied by such society; and all the lands and buildings of every company formed under the provisions of the Act respecting Joint Stock Companies for the erection of Exhibition Buildings where the council of the corporation in which such lands and buildings are situated consents to such exemption.

The personal property and official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant-Governor of this Province.