

## The Assessment Amendment Act 1895.

1. Sub section 2 of section 7a of *The Consolidated Assessment Act, 1892*, is amended by inserting in the tenth line thereof immediately after the words "water-works," the following words: "whether for domestic use or for fire protection or both," and by inserting after the word "improvements" in the fourteenth line thereof, the words "or any of them."

2. Sub-section 1 of section 27 of the said Act is amended by striking out the words "in case the council so directs" in the sixth and seventh line thereof, and by striking out the words "in cities and" in the seventh line thereof, and by inserting the word "cities" after the words "acres in" in the eighth line thereof, and by inserting after the word "exceeds" in the eighth line thereof the words "two acres in cities and."

3. Sub-section 1 of section 52 of the said act is amended by adding thereto the following: "provided nevertheless, that in cities containing a population of 30,000 or more, the assessment may be made between the first day of May and the 30th day of September, but this proviso shall not effect section 13 of chapter 82, of the Acts passed in the 54th year of Her Majesty's reign."

4. Section 76 of the said Act is amended by inserting "\$75" in lieu of "\$50" in the 8th line thereof, and by inserting in the 19th line thereof after the word "heard" the following words, "and the judge or acting judge of the county court of the county whose county town is the next nearest to the court house where the said appeal will be heard," and by substituting for the words "the said judge" in the 20th line the words "the said judges," and by striking out the words "judge or" in the 30th line of the said section.

5. Sub-section 4 of the said section is repealed, and the following substituted therefor: (4.) When three judges hear the appeal the decision of the majority shall prevail.

6. Sub-section 5 of the said section is repealed and the following substituted therefor:

(5.) The clerk with whom any money is deposited to pay the travelling expenses as aforesaid, shall pay out of the moneys so deposited, upon requisition by the judges respectively, such sums as the said judges shall certify to him as their respective travelling expenses in connection with the said appeal, and shall repay the balance, if any, to the person or corporation who deposited the same, and each of the said outside judges shall be entitled to be paid a sum not exceeding five dollars per day for their services, the sum so paid to them to be part of the costs of the appeal and payable by such party as the majority of the judges hearing the appeal shall determine.

7. Sub-section 1 of section 124 of the said Act is amended by adding thereto the following:

Provided nevertheless that no goods which are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the same or of selling the same upon commission or as agent shall be levied upon or sold for such taxes; and provided further, that goods in the hands of an assignee for the benefit of creditors or in the hands of a liquidator under a winding up order shall be liable only for the taxes of the assignor or of the company being wound up and the taxes upon the premises in which the said goods were at the time of the assignment or winding up order, and thereafter while the assignee or liquidator occupies the premises or the goods remain thereon.

8. Section 2 of section 143 of the said act is amended by striking out the words "1st day of July" in the second line thereof, and substituting therefor the words "15th day of September."

9. The said act is amended by adding thereto the following sections:

216a. It shall not be necessary to procure the assent of the ratepayers before the passing of the by law authorized by section 215.

216b. The council may by by-law direct that all moneys received by the county treasurer from the proceeds of the sale of such debentures shall be paid in such manner and at such times as may be directed by such by-law to such municipality or municipalities, as to the council may seem proper, provided that the whole sum, ordered by such by-law to be paid to any such municipality, shall not exceed two-thirds of all arrears, at the date of the passing of such by-law, due and accruing upon the lands in such municipality, together with such other sums as may be in the county treasurer's hands, or otherwise invested to the credit of the said fund received from and on account of the taxes due upon the lands in such municipality.

216c. The treasurer shall pay the proceeds of the sale of said debentures to such municipality or municipalities within the county as may be directed by such by-law.

A curious case is reported in the proceedings of a recent meeting of the townships council of Brock:

Mr. Wm. Amey, concession 10, poundkeeper, had received a horse to impound in the regular manner for running at large. After the horse had been taken out of pound, it died. The owner brought an action against Mr. Amey for the value of the animal, and the court awarded the price of the animal together with costs, making a total of \$63.97.—*Uxbridge Journal*.

Judging from the facts before us, this appears to have been a strange verdict.

The council, after considering the matter, granted Mr. Amey a cheque for the amount. It will be difficult to secure efficient poundkeepers if they are to be made liable for the value of animals dying either before or after removal from the pound.

## QUESTION DRAWER

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only. When submitting questions, state as briefly as possible all the facts, as many received do not contain sufficient information to enable us to give a satisfactory answer.—ED.

W. F. B.—1. Is it legal for an elector in Ward 1 of a town divided into wards, to propose or second the nomination of a candidate for member of the municipal council for Ward 2, in which latter ward such proposer or seconder is not an elector?

2. If the council of a town buy supplies from a member, is the transaction legal? If illegal, does it disqualify the member?

3. Can a member of the council charge the corporation for making repairs to property belonging to the corporation on request of the proper committee?

1. Yes; unless places have been fixed by by-law of the council of the town in each ward, at which the electors are to meet to nominate candidates for the office of councillor. See section 109, Consolidated Municipal Act, 1892.

2. The transaction is legal so far as the council is concerned, but it would operate to disqualify the member.

3. He can charge the corporation, and can legally make the repairs and collect his wages for so doing, but he would be disqualified as a councillor.

See section 2 of the Municipal Act of 1895 in this issue.

RATEPAYER.—What books is the clerk of a council obliged to shew to a ratepayer?

An argument has arisen with us on this subject. Some claim that a ratepayer can demand to see ALL BOOKS that the clerk and treasurer of a municipality has to keep—minute, by-law and poll books, ledger, day and cash books, voters' lists, etc., etc. See chapter 42, sections 243 and 247, R. S. O.

Others, that a ratepayer is only entitled to ask to see the books mentioned in section 247, the minute books, accounts kept on file, records, etc., and not the ledgers, day and cash books. If the former argument is correct, why was the act amended in 1893, chapter 35, section 5 and sub-section 2, if section 247 allows ANY ONE to see and examine ALL the books?

Any person has the right to inspect any book, paper or document in the possession or under control of the clerk, which is the property or a record of the municipality. Such books, papers and documents belong to the corporation as trustees for the people. They are of a public nature, and the clerk is of the same, by virtue of his office. The amending sub-section lastly quoted by our correspondent has reference to treasurers, and not to clerks.

J. B. F.—Will you kindly state how you arrived at the conclusion given in your answer to the second question of J. H. in February number of THE MUNICIPAL WORLD respecting nominations?

Suppose the election is for a member of the municipal council for one ward only of a town, and the nomination is held in that ward, what meaning has the word "electors," as mentioned in sections 107 and 109 of the Consolidated Municipal Act, 1892, in relation to such election?

See answer to W. B. F. in this issue.