

Appointment of Assessors and Assessment in Unorganized Districts—Suit for Taxes.

218.—F. B.—1. Our council have this year appointed three assessors in order to have all properties assessed to their real value as near as possible, and thereby have this year's assessment do for the next two years. Now by referring to the answer to the question 125 of the March No. of THE MUNICIPAL WORLD, it seems that the council would not have any legal authority to do so, and again by referring to the R. S. O., 1897, chap. 225, section 42. In unorganized districts such as Nipissing, Algoma, etc., it would seem that the council can take the assessment of the previous year, providing that it will not be more than three years before a new assessment is taken. Please give your opinion on the matter.

2. There are young men in this municipality who are located for and hold land, but make no improvements whatever, and are assessed and have been assessed for a number of years, but have never paid any taxes, there being nothing on the land for the collector to sell. Would not the collector have a right to collect those taxes in the way of an ordinary debt and garnish those young men's wages for their taxes?

Your municipality being situated in the unorganized district of Nipissing, is acting within its statutory authority in appointing the three assessors. See section 40 of chapter 225, R. S. O., 1897, and the assessment made by them can stand as the assessment for the next two years—subject to revision, as provided in the Act, in the case of the first assessment—provided the council pass the necessary by-law, annually adopting it as such, and the period of three years from the date upon which the last assessment roll was finally revised, has not elapsed. Question number 125 related to municipalities in organized territory.

2. The interest of these parties in the lands located can be sold in the regular way to realize the amount of the arrears of taxes. See section 188 of the Assessment Act, subject to the provisions of section 185 and following sections of the act. The taxes must be realized out of the land, if possible, and if any balance, then remains, a civil action may be brought for the recovery of the balance but not until all the special remedies are exhausted. See section 142. The collector, however, has no authority to bring such an action. It must be brought in the name of the municipality.

Concrete in Piers for Iron Bridges.

219.—SUBSCRIBER.—1. In building piers for iron bridges of 100 foot span or over, what kind of concrete would you recommend, concrete or what is termed rubble?

2. What size should the stone be for making concrete, that is the diameter of ring it should pass through?

3. Do you believe that so called rubble will take the bond as well as the small broken angular stone and hold together as well?

1. A pier of rubble concrete, if properly made, should be very satisfactory for highway bridges of 100 feet span and over. Rubble concrete is used in railway bridges, in which strain and vibration is severe. This class of work is described in sections 4 and 5 of an article entitled "A Cement Arch Concrete Culvert," in the April number of the MUNICIPAL WORLD. Rubble concrete should not be

confused with rubble-masonry, the latter term being applicable to a very inferior class of masonry for this work. Rubble concrete should be built carefully, should be thoroughly bonded with fine concrete, and the fine concrete should form a casing of at least six inches in thickness surrounding and properly uniting with the rubble. Fine concrete alone would perhaps demand less skill in securing substantial work, but rubble concrete built as described, will reduce the cost. Care must be taken that the large stones are not decayed from exposure, and that they are not coated with mould or other foreign material.

2. For fine concrete, the stone should be crushed so as to pass through a ring two inches in diameter. In rubble concrete the stones should weigh twenty pounds and upwards.

3. Rubble concrete, properly built, but not rubble masonry, should give as satisfactory results as a structure composed wholly of fine concrete.

Assessment of Personalty—Tax Sales—Negligent Collector—Powers of Reeve.

220.—W. G. H.—We have a ratepayer who carries on farming, and is a contractor with the lumbermen, and also has and travels a threshing machine and has a number of horses additional to the work of his farm, and hay press which he travels through the municipality and uses under those contracts.

1. Are those exempt from taxes, or should they be assessed under valuation or part and if so, what part. By your answering us this will settle a dispute?

2. We have a number of lots belonging to the municipality. Should they be assessed as non-resident and brought to the land sale?

3. What can we do with lands that have been assessed as resident and can not get the taxes, nor have not for some years?

4. Our collector has not all the rates in. Can we take the roll and put arrears on the next year's roll, or what will we do?

5. The reeve orders a snow drift to be opened so as to allow the mail stage to get through and causes him to be paid by the treasurer. Has the reeve this power? What legal power has he or any member on any block on road?

1. We are of opinion that the articles mentioned, except the horses, do not come within the exemption mentioned in subsection 16 of section 7 of the Assessment Act, and section 1 of the Assessment Amendment Act, 1899, and therefore liable to assessment subject to the provisions of subsection 23 and 24 of the Assessment Act.

2. These lots being the property of the municipality, are exempt from assessment and taxation. See subsection 7 of section 7 of the Assessment Act. The municipality must sell such lands within seven years from the time when they were acquired. See subsection 3 of section 148 of the Assessment Act.

3. If these taxes have been due for and in the third year, or for more than three years preceding the current year, they should be offered for sale for the taxes in arrear, pursuant to the provisions of section 173 and following sections of the Assessment Act.

4. Section 145 of the Assessment Act provides that "In case the collector fails

or omits to collect the taxes or any portion thereof by the day appointed, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes, etc. In case the taxes cannot be collected by reason of absence of property to distrain, the lands should be returned by the collector or person appointed by the council to collect in his stead, to the treasurer on his "no property" list, to be forwarded by the latter to the county treasurer. When these taxes shall have been due for and in the third year, or for more than three years preceding the year then current, the land should be advertised and offered for sale to realize the amount of the arrears of taxes. In this connection it must be borne in mind that once the roll is returned the council cannot authorize any person under section 145 to continue the collection of taxes.

5. The reeve had the power to order the opening of the road for the purpose mentioned, but the payment of the cost of so doing should have been directed by resolution of the council in the usual way. Generally speaking, the reeve, or a member of the council, or a pathmaster may, in a case of emergency and where the cost is small remove obstacles on the highway obstructing travel, or occasioning danger and the cost of so doing should be paid by the council. Where the work is likely to be expensive, a special meeting of the council should be at once convened to consider the matter.

Finality of Assessment Roll.

221.—J. F.—1. A ratepayer was assessed for residence and shop, separate properties. Sometime after the assessor made assessment, he discovered that ratepayer had a dog. Before returning roll he assessed dog, but it was not entered on assessor's bill held by ratepayer. For that reason he refuses to pay dog-tax. If collector collected dog-tax, would ratepayer have cause for action against municipality?

2. Ratepayer denies receiving assessor's bill for shop and refuses to pay taxes thereon. Assessor claims he presented ratepayer with assessor's bill, can we collect tax on shop?

1. No. Section 72 of the Assessment Act provides, that "The roll, as finally passed by the court, and certified by the clerk as passed, shall be, except in so far as the same may be further amended on appeal to the judge of the county court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or mistatement in the notice required by section 51 of the act, or the omission to deliver or transmit such notice."

2. Yes. See the section above quoted.

Seizure Outside of County.

222.—CLERK.—A is assessed for land in this township, but lives across the boundary line in another township and county. He has no buildings or stock on the land he owns in this township. Can the tax collector go across the boundary line into another township and county and seize property held by A there, for the taxes due this township on the warrant issued by this township?