

The Assessment Amendment Act, 1896.

Sub-section 1 of section 27, of The Consolidated Assessment Act, 1892, as the same is amended by section 2 of The Assessment Amendment Act, 1895, is further amended by striking out the word "cities" after the words "ten acres in" in the eight line of the said sub-section.

Sections 2 and 3 refer only to assessment of property and Court of Revision in large cities.

COLLECTOR'S ROLLS.

The said act is hereby amended by adding thereto the following section as section 119a:—

119a.—1. Notwithstanding anything hereinbefore contained the council of any city or town may by by-law provide that the clerk shall make a collector's roll or rolls, as may be necessary, containing all the information required by this act, to be entered by the collector therein; and on such roll or rolls he shall set down the name in full of every person assessed and the assessed value of his real and personal property and taxable income, as ascertained after the final revision of the assessments, and opposite the said assessed value as therein described of each respective person, he shall set down in a column the amount for which the person is chargeable, for all sums ordered to be levied by the council of the said municipality for the purposes thereof.

2. Appended to each and every such roll or rolls there shall also be a table setting forth the following information, viz:—(a) the total amount of taxes levied and collected under and by virtue of such roll or rolls; (b) the name and amount of each rate levied by the municipality which is required by law or by the by-law imposing it, to be kept distinct and accounted for separately, and specifying the aggregate proceeds of each such rate so levied and collected.

Sub-section 1 of section 123 of the said act is amended by adding at the end thereof the following:—

The written or printed notice above mentioned shall have written or printed thereon, for the information of the ratepayer, a schedule specifying the different rates and the amount on the dollar to be levied for each rate, making up the aggregate of the taxes referred to in such notice.

EXEMPTION FROM DISTRESS FOR TAXES.

In case of distress for the non-payment of taxes where the owner or person assessed is not in possession, the goods and chattles on the premises not belonging to the person liable for the taxes, shall not be subject to seizure; but this restriction shall not apply in favor of a person claiming title under or by virtue of an execution against the person so liable, or in favor of any person whose title is derived by purchase, gift, transfer or assignment from the person so liable, whether absolute or in trust, or by way of mortgage or otherwise, nor to the interest of the person so liable in any goods on the premises belonging to him, or to the possession of which he is entitled, under a contract for purchase or by which he may or is to become the owner thereof upon performance of any condition, nor where goods have been exchanged between two persons so liable by the purpose of defeating the claim of or the right of distress for the non-payment of the taxes; nor shall the restriction apply where the property is claimed by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person so liable, or by any other relative of his in case such other relative lives on the premises as a member of the family; and possession by the tenant of said goods and chattles shall be sufficient prima facie evidence that they belong to him.

Sub-section 1 of section 124 of the said act is hereby amended by striking out the words "or of any goods or chattles found on the premises, the property of or in possession of any other occupant of the premises," in the

12th, 13th and 14th lines of the said sub-section, and adding the following words at the end of the said subsection: "The goods and chattles of the owner of the premises found thereon shall be liable to distress for such taxes whether such owner is assessed in respect of such premises or not."

Section 126 of the said act is amended by striking out all the words of the said section after the word "land" in the sixth line thereof and substituting therefor the following words "in the same manner and subject to the same limitations as provided in section 124."

RENT AND TAXES.

The said act is amended by inserting therein the following section as section 131a:

131a. Where taxes are due upon any premises occupied by a tenant who is not liable to pay the same, the collector may give such tenant notice in writing requiring him to pay the rent of such premises as it becomes due from time to time to such collector to the amount of the taxes due and unpaid and costs, and he shall have the same authority to collect such rent by distress or otherwise for the amount of such unpaid taxes and costs as the landlord of the premises would have, but nothing in this subsection contained shall prevent the recovery of any portion of such taxes which may remain unpaid after applying any payment or payments that are made in the manner provided by law for the collection of taxes.

SALES OF LAND FOR TAXES.

All powers conferred upon town and cities by sections 121, 140, 143, 145, 152, 158, 161, 171a, 173, 181, 182, 204 and 205 of the said act, and all duties of such cities and towns, and the mayors thereof, shall hereafter be vested in and apply to the townships of York, Scarborough and Etobicoke, in the County of York, and to the Reeves of said townships, and for the purposes of the collection of arrears of taxes on lands therein and the sale of such lands for taxes, the said townships shall be considered as towns, and wherever the word "town" occurs in any of the said sections it shall be held to apply to and include the said townships, and wherever the word "mayor" occurs in the said sections it shall be held to apply to the reeve of each of the said townships for the time being.

Section 170 of the said act is amended by adding thereto the following sub-sections:

4. The treasurers of the townships of York, Scarborough and Etobicoke shall not sell for taxes a portion of any vacant lot laid out according to any registered plan, the frontage of which does not exceed fifty feet, but shall, in all such cases, sell the whole of such lot for the best price that may be offered by the bidders at such sale, and any money obtained by the treasurer as the price of any such lot shall be applied firstly in paying the arrears of taxes and interest and lawful expenses due in respect of such lot, and the balance, if any, shall be paid by such treasurer to the owner of such lot, or such other person as may be authorized by law to receive the same.

5. The sale of all lands in respect of which returns have already been made by the treasurers of the townships of York, Scarborough and Etobicoke to the treasurer of the County of York shall be carried on and completed by the said treasurer of the County of York.

Schedule K to the said act is amended by adding after the word "mayor" wherever it occurs in the same schedule, the word "reeve," and by adding after the word "town," wherever it occurs in the said schedule, the words "or township."

This act shall not in any way alter or affect the act passed in the 58th year of her Majesty's reign, intituled, An Act Respecting the Township of York, or the by-laws confirmed by the said act.

Inasmuch as "a rolling stone gathers no moss" it should be broken up and placed on the road.

New Laws Passed at Last Session of the Legislature.

INSPECTION OF MEAT AND MILK.—Cities and towns may establish public slaughter houses, and charge fees to defray the cost, the local board of health to have control. The local board may employ competent persons to inspect all slaughter houses, meat packing establishments, animal, carcasses, and meat brought in and intended for human food. Also inspect milk, and test for tuberculosis.

MUNICIPAL AUDITORS.—A board of provincial auditors, consisting of three chartered accountants, or persons otherwise qualified, may be appointed, who may act instead of commissioners under section 380 of the Municipal Act.

THE TREE PLANTING ACT is repealed and a new one substituted. An inspector of trees may be appointed. The Provincial Treasurer is to recoup to the municipality one-half of the premium or bonus paid by them for tree planting. Persons tying or fastening any animals thereto, or injuring or destroying any tree planted upon any highway, or cutting down, or removing same, without permission, are liable to a penalty of \$25 and costs, and in default of payment, thirty days imprisonment, half the fine to go to the informer. The like penalties are imposed in respect of shade or ornament trees on boundary lines.

YELLOW AND BLACK KNOT ACT.—County councils are now empowered to appoint an inspector under this act, to aid and assist the local inspectors and to act as local inspector where none has been appointed.

JURORS AT CORONERS' INQUESTS are to receive 50 cents for each day of four hours, and \$1 per day for any longer period; also 10 cents a mile for travelling expenses. Jurors on a jail inquest are not to be entitled to fees.

HIGH AND COUNTY CONSTABLES.—The appointment of a high constable is made imperative, and constables are placed under the supervision of the inspector of legal offices. On the certificate of the magistrate and the recommendation of a county judge, a constable is to be paid by the treasurer 75 per cent. of his account without waiting for the passing of the same by the board of audit. The board of audit may allow to a constable a reasonable amount in addition to his tariff fees. In case of emergency, provision is made for an advance, not exceeding \$10, in the detection of crime, or capture of persons suspected of crime. A new tariff of fees is promulgated, increasing the fees in some cases, notably in that of mileage, which is to be 13 cents. Mileage to attend assizes or sessions or before justices is also to be allowed.

POLICE OFFICERS in a city in charge of a station are authorized to take bail.