

school house and had debentures issued for the same, covering a term of 5 years at 5 per cent. principal and interest being payable in 5 equal annual instalments. The by-law was published in a newspaper in the village for four weeks and now the trustees refuse to pay for advertisement as they say it was not necessary to publish it. Was it necessary to publish the by-law, or what would be right in the matter?

Sub-section 4, of section 70, of the Public Schools Act, 1896, provides: The expenses of preparing and publishing any by-laws or debentures and all other expenses incident thereto shall be paid by the school section on whose behalf such debentures were issued and the amount of such expenses may be deducted from any school rates collected by the municipal council for such school section. This section must be confined to the necessary expenses. What necessity was there to advertise and if there was no necessity to do so why should the property of the section be taxed with an expense which was unnecessary? If we had all the proceedings before us perhaps the expense of advertising was necessary, but we cannot see how it could be if it was a case under section 70.

Equalization of Union School Section.

82.—G. McD.—In a union school section composed of lands belonging to four municipalities the assessors met re equalization of school section and determined upon a basis of 5, 13, 25 and 57 per cent. for three years, each municipality to pay its own costs for equalization and drew up a report to that effect, which report was adopted by council and the assessors paid out of general funds and same amount placed against lands of interested parties, but said parties object and claim that (that is those of the 5 per cent.) they should only pay 5 per cent. of expenses of equalization.

Now are they correct, and if so, has the municipality, through accepting assessor's report become responsible for balance of his charge, or are the lands belonging to said union section liable for full amount of said charges?

The council appointing an assessor should fix the remuneration to which he is entitled for performing his duties. The Public School Act makes it a duty of the assessor to equalize union school sections. The lands of the section are not liable for the expenses of equalization.

Town Treasurer may be Secretary-Treasurer of School Board.

83.—J. S. H.—The treasurer of our town has been yearly appointed secretary-treasurer of the public school of our town. He has held the dual position since 1890, giving all security and universal satisfaction to all parties concerned.

Is it illegal? This is the question. Trustees are anxious to secure his services and he is already treasurer of the town appointed for 1898 and will be appointed secretary-treasurer of the school (if it is not illegal) same as preceding years. The trustees have examined the regulations of the Education Department and by them it appears they can engage whoever they like provided secretary-treasurer gives proper security and the man heretofore engaged has given unexceptional security. This is Manitoulin district, no county organization, a good man for secretary-treasurer hard to get. This man heretofore engaged filled the bill completely, but previous secretary-treasurers were troublesome; one embezzled some \$150, others did not keep the school moneys separate

from their own purse, used undue influence with school moneys, etc.

There is nothing to prevent him holding both positions.

Application for Clerkship.

84.—W. R.—1. At first meeting of new council two applications were received for the clerkship. By-laws provide for appointment of officers by ballot. A new clerk was appointed. When does the new clerk take office and when is the old clerk discharged? there being no by-law for the appointment of officers yet passed.

2. Can another name other than that of the person appointed by ballot be placed in the by-law for appointment of officers, when the same is before the council?

3. Can a clerk legally hold the position of collector of taxes?

1. At such time as the council determines, but he must make the declaration of office required before entering upon his duties. Section 279 Consolidated Municipal Act, 1892, now section 321, Chap. 223 R. S. O., 1897, provides that all officers appointed by the council shall hold office until removed by the council. It is therefore entirely for the council to say when one clerk shall quit office and the other begin.

2. We cannot see why the council cannot decide upon appointing some other person than the one appointed by ballot. We think the council may do so.

3. No. Section 295, Chap. 223, R. S. O., 1897, provides: "The council shall not appoint as assessor or collector a member of the council, or the clerk, or treasurer of the municipality."

One Person not Eligible.

85.—G. H.—Can appointments under town municipality of treasurer, collector and town clerk be made to one person? If not please give reference to statute covering same.

No. See section 12 (1), Consolidated Assessment Act, 1892.

Assessors Duties.

REAL PROPERTY.

This must be valued on an equitable basis, so that no one will be imposed on in the payment of taxes, and the amount entered opposite the names of the owners, occupant or tenant thereof in the roll. Care must be taken in describing real property by giving the proper acreage, concession and lot or part of lot, together with the statistical information required.

PERSONAL PROPERTY.

It is in the low valuation and omission to enter personal property on the roll that the greatest discrepancies exist in the assessment of most municipalities. Section 42 of the Assessment Act authorizes them to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment of "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as section 45 provides a penalty for so doing.

DOGS.

The dogs must not be omitted, as the amount of taxes derived from this source is required in townships to pay for sheep killed. In some townships tags are used, in others owners are required to sign a declaration as to dogs on

their premises. In many places, unless the assessor is careful to give no notice of his arrival, he will overlook many of man's "most faithful friends," who have been consigned to the cellar or other secure place by those who delight in defrauding their municipality out of the dog tax.

SCHOOL SECTIONS.

In townships the proper assessment of all real property with reference to school section boundaries requires the assessors closest attention. Where an owner is assessed for property in different school sections, each parcel must be valued separately, so that the school section rates will be levied on the proper amounts. Special duties are also imposed in connection with assessment of separate school supporters.

POPULATION.

A correct return of population is most necessary, not only should this include owners' families, but every resident, man, woman and child, in the municipality, whether assessed for property or not. If this is overlooked the municipality loses probably an amount equal to the assessor's salary in the matter of the legislative school grants, which are apportioned in proportion to the population.

NON-RESIDENT LANDS.

Assessors should ascertain from the clerk, before commencing work, the names of all non-residents who have given notice necessary before they can be assessed.

Lots assessed as non-resident are to be entered separately in the roll; particular care must be exercised in describing them. If they are known to be sub-divided and correct information of the sub-divisions can be obtained, the assessor is required to enter the number of each lot or part of lot, the quantity of land therein and the value of such land. Some assessors are in the habit of assessing all of the lots in sub-divided lots as so many acres. This is not correct. The valuation of each separate lot is necessary not only for the purpose of sale by the county treasurer but to enable the statute labor to be properly charged.

OCCUPIED RETURNS.

County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots, that their property is liable to be sold for taxes. He must also examine the description of the lots entered with list and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessors entries thereon must be verified under oath by the assessor.

MANHOOD FRANCHISE.

Assessors must be careful to put on the roll the names of all who are qualified under the Manhood Franchise Act as well as all owners, tenants, householders, farmers' sons, etc. As a Provincial Election may be brought on at any time. If this duty is neglected the council is put to the expense of courts of revision of the assessment roll and more especially the voters' list, a few complaints against which will cause expenses sufficient to pay the usual salary of three or four assessors.

ASSESSORS' GUIDES.

The statutory instructions to assessors are so numerous and varied that it is impossible, in these columns, to explain all their duties. In order to enable assessors and municipal officers to avail themselves of the fullest information in reference thereto, we have had prepared a complete Assessor's Guide. For further particulars see our advertising columns.

In a south Jersey town all the freight wagons were changed to wide tires over a year ago, and since that time their roads have kept in a much better condition.