

## DIARY FOR DECEMBER.

3. SUN.. 1st Sunday in Advent.  
 2. Mon.. Last day for notice of trial for County Court.  
 Audit of School section account. Clerk of every Municipality except Counties to return number of resident ratepayers to Receiver General.  
 5. Thur.. Chancery re-hearing Term begins.  
 7. Sat.. Michaelmas Term ends.  
 8. SUN.. 2nd Sunday in Advent.  
 10. Tues.. Quarter Sessions and County Court sittings in each County.  
 14. Sat.. Grammar and Common School assessments payable. Collectors roll to be returned unless time extended.  
 15. SUN.. 3rd Sunday in Advent.  
 16. Mon.. Recorder's Court sits.  
 21. Sat.. St. Thomas.  
 22. SUN.. 4th Sunday in Advent.  
 23. Mon.. Nomination of Mayors in Towns, Aldermen, Reeves and Councillors, and Police Treas.  
 25. Wed.. Christmas Day. Alterations in school sections take effect.  
 26. Thur.. St. Stephen.  
 27. Friday St. John Evangelist.  
 38. Sat.. Innocents.  
 29. SUN.. 1st Sunday after Christmas.  
 30. Mon.. School returns to be made. Last day on which remaining half Grammar School Fund payable. End of Municipal year. Deputy Registrar in Chancery to make returns and pay over fees. City of Toronto Assizes.

## The Local Courts'

AND

## MUNICIPAL GAZETTE.

DECEMBER, 1867.

### LECTORS AND THEIR TAXES.

The 75th section of the late Municipal act has been the cause of much thought and anxiety to painstaking officials, as well as to enterprising candidates for municipal honors at the next election.

Opinions are somewhat divided as to the benefit to be derived from this provision, if carried out, and it appears to be generally considered desirable in the abstract. But, admitting the abstract principle, it is quite evident that it is of no benefit if it is not acted upon or enforced. In fact it is a positive harm, as a matter of public morality, to leave an existing law disregarded, for that tends to bring all laws into contempt.

Now the law says that certain persons are qualified as electors, if, amongst other things, they "had paid all municipal taxes due by them on or before the sixteenth day of December next preceding the election." How is the fact of this payment to be ascertained in any manner that can legally satisfy the person who records the votes?

In the first place it has been said that the names of those who have not paid their taxes

should not be put upon the voters list; but this depends upon two things—Firstly, whether the list has been made up before the 16th December. If it *has*, it would be illegal to leave out those who had not paid up to the time the roll was made up, for they have until the 16th December to pay their taxes, so as to entitle them to vote. If it has *not*, is the collector's roll to be taken as conclusive as to who have or have not paid their taxes. This surely would open the door to the possibility of frauds of the most gross kind. Partizan collectors would, particularly if in concert with other municipal officers, have an undue power in their hands, which might be used to control elections.

Secondly, has the clerk authority, either under sec. 100, sub-sec. 5, or sec. 101. sub-sec. 5, to leave out from the voters list the names of any persons "rated upon the then last revised assessment roll" to the "amount required to qualify" him to vote. Surely the word "rated" must include all without reference to anything that may transpire subsequent to the time the rating is made; at least the word "rated" must mean something different from *qualified*.

Again, it is obvious that if the voters lists are made up before the 16th December, they must include the names of *all*, whether they have at such time paid their taxes or not. If therefore a vote is tendered and the name appears on the roll, how is the Returning Officer to ascertain whether the intending voter has paid his taxes or not, unless the voter choose to admit the fact. He is not authorised to administer any oath to him as to this—the oath given by the act does not touch the case. The only other way he can ascertain the fact of payment is by the collector's roll, and then the dangers and difficulties already referred to immediately arise—even supposing the collector chooses, if he has not returned his roll, to let him inspect it for that purpose, which he does not appear to be bound to do.

Upon the whole, the person who introduced this provision into the Municipal Act does not seem to have taken the trouble to consider the effect of the provision, or how it was to be enforced, having only a general idea that it would be a good way of facilitating the prompt payment of taxes, or perhaps thinking that only those who paid for their privileges should have them. Both very proper theories, but as far as this act is concerned only theories.