

Changes in the Municipal Act not Affecting Bureau of Industries.

293—TOWNSHIP CLERK.—The Municipal Act as amended in 1899 repeals section No. 74, of the Municipal Act of 1897. Such change will mean that the same name, although appearing several times on the assessment roll, must be counted every time in making returns to bureaus of industry or in making up the voters' list. Please explain your opinion of the change above mentioned in THE WORLD.

We cannot see what section 74 has to do with the returns required to be made to the Bureau of Industries, whether it is in or out of the act. Section 74 referred to voters, not ratepayers.

Collectors Seizure and Sale.

294.—A. R.—F. M. is collector of taxes in our township. He went to a resident place to collect arrears of taxes for 1897, and tax for 1898, as he could not collect he made a seizure on a frame sleigh. The day of sale the builder of the sleigh put an opposition to the sale as the sleigh is not paid in full to him; the sleigh was built two years ago, and the sum of five dollars was paid on account. The sale did not take place. What can our collector do in that case?

Unless the sale of the sleigh was a conditional sale, that is one in which the title was not to pass until the whole price was paid, the builder could not prevent its sale. If it was a conditional sale the collector could only seize the interest of the person assessed. See sub-section 2 of section 135 of the Assessment Act. The collector should satisfy himself on this point, because if it was not a conditional sale the collector must sell, otherwise he cannot return the taxes so that they can be made out of the lands.

Appeals Against Assessment Roll—Valuation of Property.

295.—A RATEPAYER.—1. Has the council of a town the right to appeal against the assessment of the ratepayers, (having held a private meeting to examine the roll) and then make out the appeals and get their town constable to sign them? And then select a court of appeal including the mayor from their number to sit on their own appeals.

2. How are valuations of real estate and personal property to be arrived at? Should they be assessed for two thirds of their cash value, or their cash value? How should such cash values be arrived at?

3. Neither private sales nor auction sales always show the real value of property. Property sells here sometimes at nearly double its value, and sometimes about half value and in each case the custom of the council is to count such sales as the actual value. Is this correct?

1. Subsection 3 of section 71 of the Assessment Act, authorizes any municipal elector to appeal against the assessment of any person, upon the ground that such person's assessment has been assessed too high or too low, or that he has been wrongfully inserted or omitted from the roll. If the town constable is a municipal elector in the town he has the right to appeal, and it does not matter whether he appealed of his own motion or did so at the request of the council. By section 63, in municipalities other than cities, if the council consists of not more than five members, such five members shall be the

court of revision, if more than five members the council shall appoint five of its members to be the court of revision. As the mayor is a member of the council he may be a member of the court of revision. It therefore follows that all that appears to have been done is probably quite lawful.

2. Section 28 (1) provides, "Except in the case of mineral lands hereinafter provided for, real and personal property shall be estimated at their actual cash value as they would be appraised in payment of a just debt from a solvent debtor." An arbitrary assessment of two thirds of the cash value is improper. Assessors must use their best judgment in valuing property. We cannot furnish any rule.

3. The price realized for property in a particular locality is one of the tests for determining the actual cash value, but there may be some special reason for very low prices in some instances and very high prices in others, and therefore it should not be taken as the only test.

Tenders for Municipal Printing.

At the last annual meeting of the Canadian Press Association, the question of Municipal Printing was presented by Mr. D. McGillicuddy, editor of the *Goderich Signal*, as follows:

"I don't tender for municipal printing. It is a mighty poor thing when a man has to tender for municipal printing. When it comes to that, a man had better sit in his office and play checkers with the devil." (Laughter.) "I have not tendered for ten years, and if I am preserved for another ten years, I don't intend to tender for municipal printing, as municipal printing is done. Up in our country there are some fellows that do tender, and I am quite willing to let them tender, because it is like a pig swimming a river—the action of the pig is cutting its own throat—and I am going to let other fellows do the swimming in the pig's way." (Laughter.) I will give you an illustration. There was a neighbor of mine who took the printing for the municipality of Hay for \$24. Head, tail, backbone and belly, he was to get through the whole job for \$24 for the year." (Laughter.) "He got stuck on the thing and he wrote me a letter, and you would almost imagine it was an invocation to Providence to help him out. He offered me \$18 to print his voters' lists. I was doing ordinarily good business at usual rates at the time, but I thought, what kind of a man is this that is willing to give me \$18 for the voters' lists and is willing to do all the other municipal printing for \$6. The amount of fat on that man's ribs at the end of the year would not be much for \$6." (Laughter.) "I did not do the work. And then he offered me \$20, and I told him I did not want to starve him out and leave him only \$4. And another thing was, I wanted cash and he wanted it on time." (Laughter.) "I thought that under the circumstances my chance of getting \$20 out of \$24 for

the printing for the township of Hay was small potatoes, and I did not go in for it. It is the same way with county work. I was a county printer once. I had the printing for Huron county. It was in my salad days—"

A voice: "A long time ago." (Laughter.)

Mr. McGillicuddy: "And I tendered for it; and to get that printing it was absolutely necessary that I had to print eight pages, 400 copies, for \$1.75. I thought there was no grease on that." (Laughter.) "I found it out before the year was over, too. And it was the same way when we charged 4c. a line and 3c. for each subsequent line for local advertisements. But to get that contract we had to tender for the list of lands for sale for taxes. You all know what I am talking about. One-eighth of a cent for the first insertion and nothing for the twelve subsequent insertions." (Laughter.) "I did it. That is what cured me of that kind of business."

A voice: "There is war in that."

Mr. McGillicuddy: "It was guerilla warfare, the worst kind you ever saw. That is a specimen from my corner of the vineyard. You are laughing, but I question if nearly everyone here has not been bitten himself, or known some of his neighbors to be bitten." (Laughter.) "It is all right to say, 'What a green fool McGillicuddy was.' I am not so green now. I am grey. As my years increase I think my intelligence increases, and, so far as I am concerned, I think that if we would let this tendering business alone the municipalities would soon fry in their own fat."

"I merely want to start the ball rolling, and I have told you a few cold facts that you have had in your experience, or, if you have missed them, you have missed a very valuable experience. One of the mistakes I want to remember is how I got salted when I touched that municipal printing. I do not intend to tender for anything that will not give me a profit, and any man who does is not more than 100 miles from a fool. These are my remarks, and if any man takes exception to them, he can do so." (Laughter and applause.)

At the conclusion of the address a discussion took place in reference to the matter, the general opinion being that while the prices were low the printers were the cause, and that the municipalities got the benefit.

Elderly Spinster (to young reprobate, who has been swearing)—Oh! how can you use such dreadful language? Do you know what becomes of little boys who do so?

Billy—Yes'm; they gits ter be cab-drivers!—Fun.

Teacher—You have named all domestic animals save one. It has bristly hair, it is filthy, likes dirt, and is fond of mud. Well, Tom?

Tom (shamefacedly)—That's me.