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Clerks' Fees—Revision of Voters' List.

A more than usual interest is being taken in the revision of the Voters' Lists of the Province, as it is expected that the elections to the Legislative Assembly will be held on the list of 1897.

The revision brings considerable extra work to the clerk's office, and for this he is entitled to the following fees, to be paid by treasurer on the order of county judge:

1. Two cents for every name in list of complaints received.
2. Two cents for every name entered in any necessary copy of said list of complaints.

Three copies are generally required:

- (1) To be posted in clerk's office;
- (2) To be delivered to County Judge;
- (3) For use by the Judge at Court of Revision.

In preparing list for use at court, make up a book of foolscap or larger paper and rule the left-hand page, and on every other line enter: Number, name of complainant, name of party complained against, Grounds of complaint alleged, leaving the whole of the right-hand page for memorandum of decision by judge.

3. Eight cents for every necessary notice to any party complaining or complained against, and to the assessors.

Some judges require the notices to be made in duplicate, one to be retained by the bailiff for memorandum of services; in such case the clerk is entitled to pay for each notice.

4. Three dollars and mileage for every day's attendance on the sittings of court.

5. When the clerk serves the notices of complaint or appeal he is entitled to actual and reasonable disbursements necessarily incurred by him.

When the clerk is required to make up statements of alterations by judge, and enter same in the Voters' Lists he should charge two cents for each name in each statement, and for corrections entered.

Responsibility of Collectors and Their Sureties.

In view of the fact that the Collectors' Rolls must, in a short time, be delivered to the collectors, who are required to furnish security for the faithful performance of their duties, it may be interesting and useful to municipal officers to refer briefly to those sections of the Assessment and Municipal Acts, and some of the decisions of the Courts touching the responsibility of collectors and their sureties. Section 120, of the Assessment Act, makes it the duty of the clerk to deliver the roll, certified under his hands, to the collector on or before the 1st day of October, or such other day as may be prescribed by a by-law of the local municipality. Hughes, C. C. J., Elgin, in the case of Vienna vs. Marr, held that the roll not being "certified under the hand of the clerk," the collector was not liable to the corporation for negligence in not distraining on the goods of a party assessed; and in the case of the Town of Trenton vs. Dyer, the Supreme Court held affirming the decision of the Court of Appeal, that the provision as to delivery of the roll to the collector, certified by the clerk, was imperative, and its non delivery with such certificate was a sufficient answer to a suit against the collector and his sureties for failure to collect the taxes. Strong, C. J., says "The case of Vienna vs. Marr was, in my opinion, well decided, and shows that the collector was not bound to act under an uncertificated roll." But a formal certificate on the roll is not necessary. It is sufficient if the clerk signs the roll. In *Whitby vs. Harrison*, Robinson, C. J., said: "We think the signature of the Clerk sufficiently verified the roll to enable the collector to receive the money, for his signature at the end sufficiently authenticated the roll as that in which he was to make his collections." It is the duty of councils to appoint a collector as soon as convenient after the annual election; section 254, Consolidated Municipal Act, 1892, and section 12, Consolidated Assessment Act, 1892. The appointment must be made by by-law; See section 282, which says: "And the powers of the council shall be exercised by by-law when not otherwise authorized or provided for." It is the duty of the collector, before entering upon the duties of his office, to *make and subscribe* the declaration of office provided by section 271, Consolidated Municipal Act, 1892. He is liable to a penalty of not more than \$80, nor less than \$8, if he does not, within twenty days after knowing of his appointment, make the declaration of office required; section 277, Consolidated Municipal Act, 1892. But the fact that a collector of taxes received the money without the roll having been delivered to him, and without having taken the oath of office, forms no defence for his surety to an action for not paying over such money; *Whitby vs. Harrison*. The action in *Trenton vs. Dyer*, was for not collect-

ing taxes due to the town of Trenton, while in *Whitby vs. Harrison*, the action was for not paying over taxes which had been paid to the collector. Before entering upon the duties of his office the collector shall enter into a bond to the corporation of the municipality for the faithful performance of his duties; section 223, Consolidated Assessment Act, 1892. Section 224, Consolidated Assessment Act, provides, "Such bond shall be given by the officer, and two or more sufficient sureties, in such sum and in such manner as the council of the municipality by any by-law in that behalf requires, and shall conform to all the provisions of such by-law." Under this section the council should pass a by-law requiring the collector to furnish a bond with such number of sufficient sureties (not less than two), and in such sum as they may consider proper, conditioned to collect all rates and assessments of the municipality for the year for which he is appointed, and to pay the same over to the treasurer of the municipality once a week, or every two weeks, as the law provides, the last instalment to be paid over not later than the day fixed by statute for the return of the roll, and to discharge all other duties required by the Municipal or Assessment Acts. For the time when the roll is to be returned, and the manner of payment of taxes, see sections 132, 133 and 134 of the Assessment Act, and section 6 of the Assessment Act, 1894. After the passing of the by-law a bond should then be prepared in conformity with the by-law, and executed by the collector and the number of sureties required by the by-law. To an action upon a bond it is a good defence by a surety that he signed the bond on condition that some other person would sign it as surety, and that such other person has not signed it, and in order to guard against any such defence being set up the council should employ some officer of their own to witness the execution of the bond, or notify each surety that the bond has been delivered by the collector, and that it purports to be signed by certain persons, giving all their names, and the council should, upon being satisfied with its due execution and sufficiency, pass a resolution accepting the bond.

The council should always see that the collector, where the same collector is appointed for successive years, returns the roll of one year before he receives the roll of the following year, so as to prevent him from applying the taxes of the latter year in satisfaction of the previous year's roll. Section 281, Consolidated Municipal Act, authorizes the acceptance of bonds or policies of guarantee companies instead of or in addition to a bond of the officer with sureties.

McSmith—How do you account for there being so many queer views of life?
Bumpus—So many amateur photographers.