

## The Municipal World.

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ST. THOMAS, FEBRUARY 1, 1893.

Nearly all of the councils of rural municipalities in the province will co-operate with the county of Wentworth in petitioning the legislature for the abolition of the right of any city, town or incorporated village to collect market fees.

It should be the duty as well as pleasure for members of councils and local boards of health to see that their municipalities are a credit to them, and its cleanliness a bar to serious epidemics.

A representative of THE WORLD, reports, that in some counties the wardens wear a gown and cocked hat while presiding over the sessions of the county council.

Clerks will find it of considerable assistance if they supply assessors with blank forms for the registration of births and deaths to be left with parties where they find that registrations have not been made. It entails no extra work on the assessor and relieves those in default from any excuse for non-registration.

The recent visit of the Governor General to many Ontario towns and cities, shows that in entertaining guests, reception committee, to be popular, must be very careful how and to whom they issue invitations. In most cases these should be confined to the sheriff, warden, judges, sitting members of parliament, president board of trade, chairman of school board, and the council. If invitations outside of these are issued the limit is difficult to determine, and where it is desirable to include others a general invitation should be issued to the citizens to attend, and a charge made that will cover the expense of their entertainment. The list first mentioned only to be considered as guests of the municipality.

We noticed that immediately after the late municipal election many successful candidates found that they were unable to qualify in accordance with the provisions

of the Act, the reason in most cases being that they were one of the sureties of either the treasurer or collector, or were interested indirectly in a contract with the municipality at the time of the nomination when the election proper commences. Where no particular objection is raised, councils seem to be in favor of relieving them of their disqualification and allowing them to take their seats. It is a bad beginning to disregard the provisions of the statute in this respect. They would not be mentioned in the Municipal Act as disqualifications if the interests of good municipal government did not demand it. When allowed to pass, precedents are established which in time may lead to abuses and the general disregard of proper qualifications of candidates for municipal honors.

The right to disburse public money for the reception and entertainment of distinguished guests is at present confined exclusively to the councils of cities, under the provisions of section (520 A.) of the Consolidated Municipal Act, 1892. The limit of expenditure for this purpose is fixed at from \$500 to \$5,000, according to population of the city. We see no reason why the authority to expend money for this purpose should not be extended to counties and towns—a reasonable limit to be fixed, as in the case of cities. Corporations derive considerable benefit and information from visiting the public works and institutions in other municipalities, and in some cases the deputations are entertained at the expense of those who receive them, but more frequently they look out for themselves and are strangers in a strange land. How much better it would be if, in every municipality, a small amount was set apart each year to the credit of a reception committee who would receive and entertain deputations from other corporations who visit them incidentally for the purpose of obtaining information. Members of councils and others who have been appointed members of deputations to other municipalities, and those who have at various times received these deputations, would appreciate an amendment to the Municipal Act that would allow the extension of a reasonable friendly hospitality to visitors on behalf of the town or county visited.

In municipalities where there are a large number of lots offered for sale for taxes, councils will find it to their interest to depute some one to attend the sale, and more especially adjourned sales, to see that the lots are not sold for less than the amount of the taxes and costs. Often, for want of this precaution, county treasurers are obliged to accept mere nominal sums for lots on which a large amount of arrears of taxes have accrued. That the full amount should be realized is in the interests of the whole municipality, as moneys received for non-resident taxes form part of the general funds.

### Assessors' Duties.

Before commencing his duties, the assessor should file with the clerk a declaration of office in the form laid down in the Municipal Act, and he should be supplied with a sufficient number of assessment slips or notices for each person assessed, and also with two assessment rolls; one which he should carry with him while making the assessment, and which is generally called the assessor's rough roll, the other should be well bound as it is the one the assessor should return to the clerk. It is difficult for assessors, where they receive only one book, to make a good roll, and in many cases the lots are not assessed in the order that they should be, nor is it possible for the return of the assessor to present as neat and workmanlike appearance as assessment rolls, on account of their great importance, should present. In addition to the assessment rolls, the clerk is required to furnish the assessor with a book for entering particulars required by the Compulsory Education Act. He should also be supplied with a copy of the assessors guide, so that they will not be able to offer ignorance of the law as an excuse for any mistakes they may make, *The Assessment Amendment Act of 1892*, which is incorporated in the Consolidated Municipal Act, contains the following amendments to which the attention of assessors is directed this year for the first time.

1st.—The exemption of \$700 income, particulars in which will be found under the head of "income and personal property".

2nd.—By providing that in any town or incorporated village in which there are lots held and used as farm lands only, and blocks of not less than five acres, owned by any one person, such lands shall be assessed as farm lands.

3rd.—By providing that in column two the assessor shall enter the name (sur-name first), and post-office address of taxable party; in other words in entering the names in column two in the assessment roll, John Smith, Romeo P. O., should be entered "Smith, John, Romeo P. O."

4th.—The reference to the assessment of the husband as occupant when a married woman is assessed as owner is also new.

We do not propose to give in these columns the assessors duties in detail, but only to draw their attention to important points in connection with their work which must not be overlooked.

### ASSESSMENT OF LAND.

Land occupied by the owner shall be assessed in his name, but when a married woman is assessed as owner, the name of the husband shall also be entered upon the assessment roll, as occupant. All land not occupied, the owner of which lives in the municipality, who has given the necessary notice, shall be assessed against the owner of the land. If the land is occupied by any other person than the owner