

7. The duties of an assessor are numerous, and it would be impossible to give them in detail here. You will find them fully set out and explained in Glenn's Assessor's Guide, (second edition.) The council has no power to fix any arbitrary rule for the guidance of their assessor in assessing or valuing the property in his township. The council should appoint a competent person to fill the office; and he should use his own judgment in making his assessment. The assessor should assess lands according to the principle laid down in section 28, of The Assessment Act.

8. They can appeal to the county judge if your township is in territory having county organization. See section 75 and following sections of The Assessment Act. If there is no county organization, then to the district judge or stipendiary magistrate, according to the locality. Your township being in the Rainy River District, the appeal will be to the stipendiary magistrate. See section 45, of chap. 225, R. S. O., 1897.

9. No. It is optional with the council to grant the prayer of the petition or not. See section 2, of chap. 271, R. S. O., 1897.

10. No. The council is not bound to accept the books or statements of the commissioners.

Assessment of Agricultural Implements — Liability of Transient Traders—Granolithic Sidewalks—Assessment of Banks.

274.—S. C.—1. Agents for agricultural implements claim that the goods sold by them are assessed where manufactured, and are not assessable here. Can we assess and collect taxes?

2. In case their personal property is struck off the roll would they be liable under by-law passed in accordance with section 583 of subsection 30 and 32 inclusive?

3. A piano dealer comes to town, brings an instrument here, puts it in the hotel where he boards, goes out and makes sales. Would he be liable as a transient trader? The instrument is made in the province.

4. What is the life of granolithic sidewalks?

5. A branch of the Bank of Hamilton here was assessed for personal property in 1899, did not appeal but refused to pay the taxes. Are they liable?

1. The latter part of section 18, of The Assessment Act, provides as follows:— "And where any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated, and against the person in possession or charge thereof, as well as against the owner."

2. No.

3. No.

4. We can best answer this in the language used by Mr. A. W. Campbell, provincial road instructor, in his official report for 1899: "The life (of a cement or granolithic work) is indefinite, for we really do not know how long concrete work will endure, but we do know that concrete structures of the Romans, built two thousand years ago, are still in existence. It

is not too much to expect that the concrete walks now being laid will do service for fifty years if laid as they should be."

5. The assessment was illegal, and the bank is not bound to pay the tax, though it did not appeal.

Local Improvements.

275.—M. S.—1. Ratepayers on Queen street intend putting down a granolithic or cement sidewalk, and wish the council to put down a curbstone and cobble stone gutter opposite said sidewalk. Can they do so and charge the cost of the same to the general funds, the enclosed Local Improvement By-law being in force in the municipality?

2. Can the council assist out of the general funds in keeping up sidewalks built prior to the passing of said Local Improvement By-law along farm property, said by-law being in force?

3. Can the council assess farm property on the opposite side of the street towards the maintenance of sidewalk built prior to the passing of said Local Improvement By-law?

1. We do not think that the cost of the curbstone can be charged to the municipality at large, because that appears to be work within the express terms of the by-law. As to the cobblestone gutter, we are of the opinion that the cost thereof must be charged to the municipality at large.

2. Yes. They are simply keeping in repair an existing sidewalk, and not constructing a new walk.

3. No. As to questions 2 and 3, see section 666, of The Municipal Act.

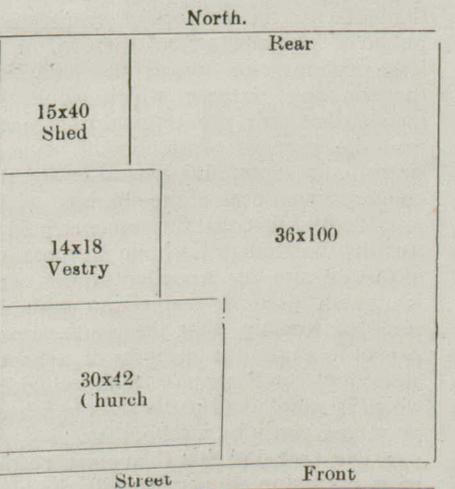
Assessment of Ore.

276.—P. M.—A company has an option on a mine, and has a large quantity of ore on the surface. Should it be assessed, and if so to the company or valued with the land in connection?

The option which the company has, cannot be assessed because it is not properly within the meaning of The Assessment Act. Looking at section 28 of The Assessment Act we do not think the ore can be assessed at all.

Assessment of Church Property.

277.—E. W.—The church property represented on the within diagram has been assessed for general municipal purposes. The lot is used for access to the vestry and shed, also for tying up horses when not sufficient room in the shed. Is it a proper assessment?



Subsection 3, of section 7, of The Assessment Act, exempts from assessment

and taxation "Every place of worship, and land used in connection therewith." This subsection also provides that "land on which a place of worship is erected, and land used in connection with a place of worship, shall be liable to be assessed for local improvements in the same way, and to the same extent as other land." This land should not, therefore, be assessed for general municipal purpose.

Cement Sidewalk—Cost of Appeal to Court of Revision.

278.—SUBSCRIBER.—1. The council of W wants to build a cement sidewalk three feet wide to the public school, three blocks from Main street. Those blocks are owned by three persons, some 40 rods, it would be unfair to ask them to pay a frontage tax as it is for the benefit of the school. Can we build it if we get two thirds of the ratepayers in the village in favor of it? There is now an old plank walk four feet wide. Those persons are not willing to pay frontage tax.

2. We have a man in our village that appealed to the County Judge last year on the ground that he was assessed too high. The judge left his assessment as it was, \$300. He has appealed to the court of revision this year again. He says if we don't reduce it he will bring the matter before judge again. Can we compel him to put up costs of witness and judge's fees as he is only a tenant, and has nothing to get hold of. He does this for spite.

1. The council can submit a by-law to the ratepayers of the village providing for the raising sufficient funds by way of a loan to do the work. The assent of a majority of the duly qualified electors voting on the by-law is necessary if the cost of the work is not to be paid for within the current year, to enable the council to pass it. If the money required to complete the work is to be paid within the year during which the work is to be done, the assent of the electors is not necessary. See section 389 of The Municipal Act.

2. No. The costs of the appeal to the Court of Revision may be given against him. If he then appeals to the judge the costs of that appeal will be in the discretion of the judge.

Oath of Elector.

279.—M. M. B.—Can a man who has made an assignment of his freehold and personal estate take the freeholder's oath at a municipal election, the estate not having been wound up?

This man is in the same position in regard to his real estate as if he had executed an ordinary deed of conveyance of same to another between the dates of the preparation of the voters' list and the election. Clause 3, of the Freeholder's Oath, as given in section 112, of The Municipal Act, is as follows: "That at the date of this election, you are, in your own right, etc, a freeholder, etc." Having disposed of his property prior to the election, he could not take the oath; but if his vote is objected to, he has the right to select for himself any one of the forms of oath mentioned in sections 112 to 115, both inclusive. See section 116 of the Act. On taking any one of these oaths, he would have the right to vote. See also the latter part of section 89 of the Act.