

Collectors and Their Duties.

THE MUNICIPAL ACT.

R. S. O., 1897, Chap. 223.

295.—(1) The council of every city, town, township, and village, shall as soon as may be convenient after the annual election, appoint as many assessors and collectors for the municipality as they may think necessary, (a) and shall fill up any vacancy that occurs in the said offices, as soon as may be convenient after the same occurs; but the council shall not appoint as assessor or collector a member of the council, or the clerk or treasurer of the municipality. 55 V. c. 42, s. 254 (1); 55 V. c. 48, s. 12 (1).

Assessors and
collectors.
appointment
of.

(2) No person convicted of treason, felony, or any infamous crime (unless he has obtained a free pardon, or served the term of imprisonment, or paid the penalty imposed under the sentence,) and no person under outlawry, shall be qualified to act as assessor or collector. 55 V. c. 48, s. 12 (2); c. 49, s. 27.

(3) The council may assign to such assessors and collectors the assessment district or districts within which they are to act, and may prescribe regulations for governing them in the performance of their duties. 55 V. c. 48, s. 13.

(4) The same person may, in a city, town, or township, be appointed assessor, or collector for more than one ward or polling subdivision. 55 V. c. 42, s. 254 (2).

(5) In municipalities which have passed by-laws requiring taxes to be paid on or before the 14th day of December, it shall be the duty of the collectors, on the 15th day of December in each year to return, upon oath, to the treasurer the names of all persons who have not paid their municipal taxes on or before the 14th day of the said month of December. 55 V. c. 42, s. 254, (3). R. S. O., 1897, c. 223, s. 295.

(a) Before entering on his duties the collector is required to make a declaration of office before some Court, Judge, Police Magistrate or other Justice of the Peace; Mun. Act; secs. 312 and 315. For form of declaration see Appendix "A."

Municipal councils may direct that taxes be payable at the treasurer's office, but cannot dispense with the appointment and services of the collector.

Collectors are required to make a declaration of office within 20 days after knowledge of appointment under a penalty of from \$8 to \$80; Mun. Act. sec. 319.