

The Municipal World.

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CLUB RATES TO COUNCILS ON APPLICATION.

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Communications and advertisements for next issue must be in on or before the 20th of this month.

ST. THOMAS, MAY 1, 1892.

Municipal Institutions.

The words "Too much taxes" furnish us with a clue wherewith to understand and explain the origin of Municipal Institutions. Many events recorded in history, — sieges, marches, deadly battles and romantic plots, — have owed their origin to questions of taxation. The issue has been tried over and over again in every country and in every age, with various results. How much the taxes shall be and who is to decide how much they shall be are always questions of the greatest importance. A very large part of what has been done in the way of making history has been to settle these questions, whether by discussion or by blows, whether in council chambers or on the battle field. To explain what taxes are it only needs to be pointed out that in every municipality some things are done for the benefit of all the inhabitants, and that one person is concerned just as much as another. Thus roads are made and kept in repair, school houses are built, engines are procured for putting out fires, and public libraries, cemeteries, and poor houses are provided for. Money raised for these purposes is paid by the inhabitants, each one furnishing his share. This shows that taxes are private property taken for public purposes. The municipal corporation takes your money and is supposed to return value in shape of good roads, schools, etc.

The question as to what a man receives for the taxes he is called upon to pay is exceedingly interesting and of vital consequence to the welfare of the people. The hard-fought battles that occur in almost every municipality, when municipal legislators are required to be elected, show that in the present day the people are fully alive to the necessity of having competent and experienced men to decide how much their taxes shall be. Our municipal institutions govern and control the collection and expenditure of taxes by the people. Improvements that are continually being made in the laws governing these institutions are suggested first by the representatives of the people, who find them necessary to the exercise of that freedom in the management of their own affairs which was secured to them by the sieges, marches,

deadly battles and romantic plots of our forefathers in Great Britain many years ago.

Courts of Revision.

During the present month courts of revision of the assessment will be held in nearly all of the municipalities of the province. If a municipal council consists of not more than five members, such members shall be the court of revision; if of more than five members, the Council is to appoint five of its members to the court of revision. The jurisdiction of the court is limited to the exercise of the powers expressly given to it by the statute. Its function is to try all complaints in regard to persons wrongfully placed on or omitted from the roll, or assessed for too high or too low a sum. Such complaints are: First, of any person complaining of an error or omission in regard to himself; second, of a municipal elector, thinking that any person has been assessed too low or too high, etc.; third, of the assessor where it appears that there are palpable errors. The roll, as finally passed by the court, except as to cases appealed, and for which special provision is made, is to be valid and bind all parties notwithstanding any defect or error committed in or with regard to the roll. The court is not only to try all complaints of persons assessed too high or too low, but of complaints of persons wrongfully placed upon or omitted from the roll. It is the duty of a court, when a person appeals against an assessment, and appears to support his appeal, to decide the complaint either one way or the other. The person appealing is entitled to a decision on his appeal before he can be made liable to pay any taxes in respect of the assessment against which he appealed. Until decided, the assessment is, as it were, withdrawn from the assessment roll.

The proceedings for the trial of complaints are that the assessor, in assessing, must leave for every person named on the roll, a resident, or having a place of business within the municipality, and transmit by post to every non-resident who shall have requested his name to be entered thereon, and furnished his address to the assessor, a notice of the sum at which his real and personal property has been assessed. If upon inspection of this notice the person finds an error or omission in regard to himself, he must, within fourteen days after the time fixed for the return of the roll, give notice thereof in writing to the clerk of the municipality. If the notice has not been delivered by the assessor, the assessment might be held as invalid. If the notice is served and the party omit to appeal within the time mentioned, the assessment is binding. The roll is to be considered as returned only when it is in the possession of the clerk with the certificate properly signed and sworn to. If this is not done by the first of May, but on some day thereafter, the

right to appeal against the assessment roll exists for fourteen days after this date.

Persons may not only complain of errors or omissions in regard to themselves, but any elector who thinks that any person is assessed too high or too low may make a complaint. It is the duty of the clerk to advertise in a newspaper the time on which the court will hold its first sitting, and cause to be left at the residence of the assessor a list of all complaints against his roll, and to notify all persons in respect of which a complaint has been made. All this must be done at least six days before the sitting of the court.

Any alteration of the roll made otherwise than under a complaint, according to law, would be as it were no alteration, and so regarded. In the case of palpable errors needing correction, the court may extend the time for making complaints ten days further. If errors of this kind appear and are of sufficient importance, a complainant is necessary, and sub-section 18 of section 64 of the Assessment act provides that the assessor may for such purpose be the complainant.

Members of councils and municipal officers should be very careful in the examination of the work of the assessor, and see that all errors or omissions are brought to the notice of the members of the court of revision for correction; this is necessary, especially where new and inexperienced assessors have been employed. If the roll is properly corrected, complaints as to omission and errors in the voters' list, and unequal assessments, about which people generally complain only after they receive their tax notice, will be avoided. Many courts of rural municipalities are in the habit of receiving appeals on the day of the meeting of the court, and of correcting errors then brought before them. While there may be no injustice done in considering appeals thus informally made, still to adopt this proceeding is contrary to the provisions of section 64, sub-section 4 of the assessment act, which states "that no alteration shall be made in the roll unless under a complaint formally made according to the above provisions."

Queen's Courts.

The necessity of having a royal coat of arms over the judges' bench in court rooms, and a flag to be raised during court, was brought before several county councils during the January session this year. The high court judges in one instance were reported to have stated that until the coat of arms and flag were provided they would not hold court in the county.

The judges when holding assizes and in the administration of justice represent Her Majesty. That administration was one of the functions of the sovereign in early times. The sole executive power of the laws is vested in the person of the sovereign, and it follows that all courts