

Voters Lists in Cities.

The proceedings before the assessor or assessment commissioner, as provided in section 9 of the act of this year, shall be the same as nearly as may be in the case of appeals to the court of revision. No person on the alphabetical list shall be struck off without notice of an intended application to the assessment commissioner for that purpose. In order to have a name added to the list, or correct an error in the names on the list, it shall not be necessary to give any previous notice to the assessment commissioner for that purpose. In order to have a name added it shall be necessary for the person whose name is to be added, to make an affidavit as provided by the 9th section of the Manhood Suffrage Act, and by the act respecting oaths under the Manhood Suffrage Act, and such affidavit on being produced to the assessment commissioner, and filed, shall, for the purpose of the commissioner's report, be sufficient *prima facie* evidence of the deponent's right to vote subject to appeals to the judge. When the assessment commissioner make no changes he shall report to the clerk in the form provided in the act. This report is to be posted up and advertised. Appeals to the judge must then be filed with the clerk, within 30 days from date of report. Where changes are made he is required to prepare two lists setting forth therein in alphabetical order, first, the names to be added to the list in the several wards, sub-division and parts of the original list to which the said names are to be added, and second, the names to be struck off the several wards, sub-divisions, and parts of the original list. Each of the two lists shall be in parts, one for each polling sub-divisions in the city. The list so prepared shall be delivered to the clerk with a report as given in form 9 of the schedule of the act. This report should be sworn to by the commissioner.

The penalties mentioned in sections 34, 35 and 36 of the Voters' List Act of 1889, are made applicable to the assessment commissioner or assessors for non-compliance with the provisions of this act. After the clerk receives the report with list of changes, he is required to print a supplementary list, which shall be posted up and transmitted to the same persons as required by law in the case of the original list. The proceedings in reference to the revision of the supplementary and original voters' list by the judge, are the same, and for that purpose they are to be considered as one list.

After the voters' list has been revised, corrected and certified to by the judge, and before the nomination day at any election, the judge shall have the power to strike from the list the names of any persons who have died since the list was revised, and the certificate of the registrar-general or division registrar shall be sufficient evidence.

This, we consider, is a very good provi-

sion which should be extended to the ordinary voters' list in every municipality, as by the removal of the names, the personation of dead men at elections would be prevented.

Collector's and their Duties.

Immediately after the receipt of the collector's roll, which should not be later than the first day of October, the collector is required to commence to collect the money due in respect of taxes, and his first duty should be to prepare the written or printed notices specifying the amount of taxes. In cities and towns he is required to call at least once on the person taxed, or at the place of his usual residence, or domicile, or place of business, if within the municipality, and demand payment of the taxes. This may be done by leaving the notice at either of the places referred to. In townships and villages the collector is required to call at least once on the person taxed, or at the place of his usual domicile or place of business, if within the local municipality, and demand payment of the taxes payable by such person, or if so empowered by by-law of the municipality, he shall leave with the person taxed, or at his residence or domicile the written or printed notices specifying the amount of such taxes, and in all cases, at the time of such demands or notice, as the case may be, immediately thereafter he is required to enter the date on his collection roll opposite the name of the person taxed, and such entry shall be *prima facie* evidence of such demand or notice.

The attention of municipal councils in villages and townships is directed to section 123, sub-section 2, of the Consolidated Assessment Act, which provides that collectors in these municipalities shall call at least once on the person taxed, or at the place of his usual residence or domicile, or place of business, if within the local municipality, in and for which such collector has been appointed, and shall demand payment of the taxes payable by such person. Or, if so empowered by by-law of the municipality, he shall leave with the person taxed, or at his residence or domicile, or place of business, a written or printed notice specifying the amount of such taxes, and shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter the date thereof on his collection roll opposite the name of the person taxed, and such entry shall be *prima facie* evidence of such demand or notice.

A by-law, passed in accordance with this section last year, will, if properly worded be sufficient until repealed. This is an important matter, and unless the by-law referred to is passed, the only valid notice would be that mentioned in the first part of the section, which requires the collector to call once on the person taxed and demand payment of the taxes, whereas, if the by-law

is passed he may either call and demand the taxes, or leave with the person taxed, or at his residence or domicile or place of business, a written or printed notice, specifying the amount of such taxes.

We believe the usual custom is for collectors to call and leave a written or printed notice with the person taxed. This will not be sufficient unless the council pass a by-law providing for the service of the notice in accordance with the terms of the amendment. Collectors have no authority to levy taxes by distress and sale, if the person who neglects to pay his taxes has only been served with a notice which was not authorized by by-law as sufficient.

Except in municipalities where by-laws have been passed requiring the payment of taxes by any day or days, named therein, by instalments, as provided in section 53 of the Consolidated Assessment Act, any person neglecting to pay his taxes for fourteen days after such demand or after notice served pursuant to such by-law as aforesaid, or in the case of cities and towns, after such demand or notice as aforesaid, the collector may, by himself or by his agent, subject to the exemptions provided for by sections 27 and 28, of the act respecting the law of landlord and tenant, levy the same with costs by distress of the goods and chattles of the person who should pay the same, or of any goods or chattels in his possession, wherever the same may be found within the county in which the local municipality lies, or of any goods or chattels found on the premises, the property of, or in the possession of any person on the premises, and the costs chargeable shall be those payable to bailiffs under the Division Courts' Act.

(To be Continued.)

A large number of towns and cities are laying in a supply of stone, which they expect to have broken by tramps in return for food and lodging during the coming winter. The closing of mines and factories in the United States has materially increased the number of these gentry, and if the towns would provide hard work for all comers they would soon be warned to give the province a wide berth.

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If Hamilton could get rid of the telegraph and other poles that disfigure its streets and inconvenience its people, it would be the most beautiful city in Canada. The other day the United States supreme court decided that municipal corporations might tax telegraph poles. If Hamilton were to levy a tax on all poles erected in its streets, exempting from taxation all poles put down alleys and in backyards, we think that the companies would soon find it convenient to rid the streets of those abominations. In Brighton, England, there is not a pole to be seen in any of the streets. The wires for all the electrical services are carried from the houses or strung on poles in the yards.—

Dundas Star.