## The Municipal Miscellany.

VOL. I.

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The Municipal Miscellany, devoted to the dissemination of useful information relating to Municipal and other local Institutions, published monthly, at \$1 per annum. Address all communications to the Municipal Miscellany, Arnprior, Ont.

## INTRODUCTORY.

THE MUNICIPAL MISCELLANY is intended for circulation amongst Municipal Clerks, Councillors, Assessors, Treasurers, School Trustees, members of the local Boards of Health, and the public generally who wish to be informed of details in matters connected with municipal laws. It will treat of the Municipal Act, Assessment Act, Voters' List Act, Ditches and Water-courses Act, High, Public and Separate Schools Acts, and such other legislative enactments as are in any manner connected with the work of local officials. A space will also be devoted to the Division Courts Act, as being of interest to merchants, collectors and others. The subscription price is placed at the small sum of \$1 per annum, so as to secure as large a circulation as possible. The main object of the publisher is to afford a convenient medium for the interchange of opinions on doubtful points, and suggestions for simplifying existing municipal methods. In this the experience of practical officials will be found useful to legislators who appear to have a hankering after changes, as witness the annual amendments to our municipal laws. Short communications bearing on any of the laws above referred to will be gladly welcomed. The initials only of the writers will be affixed to communications inserted, except when requested otherwise. A "Question Drawer" will be one of the features of the MISCELLANY and we hope that it will be largely made use of, and prove a benefit. The editor does not profess to have as extensive a knowledge of the various matters to be treated of as many others, but has arranged for the advice and assistance of officials of more experience, and he confidently trusts that a welcome will be given his efforts to cater to the public in the important sphere taken up, and that those who are well qualified to sid by correspondence will show their appreciation in that way.

Those who receive this sample copy of the MISCELLANY would confer a favour by bringing it to the notice of others in their vicinity who might wish to become subscribers. We hope to improve future issues when we get more accustomed to the editorial harness.

A doubtful newspaper paragraph says that at the recent nomination of councillors for the village of Lucan, Ont., a sufficient number of aspirants to the council board were not forthcoming, and that at a subsequent meeting of council the Clerk was instructed to hunt up a fifth man to fill the bill.

## THE ASSESSOR'S WORK.

We have not room in this issue to publish the Assessment Act in its entirety, but will give a synopsis of the clauses governing the Assessors work which may be found useful to these officers and others.

The Assessment Act, like the Municipal Act, undergoes changes at nearly every session of the Ontario Legislature, and the Assessor who would take as his only guide the Revised Statutes issued so lately as 1887, would be led into serious trouble.

It is during the present month that local Councils make their annual appointments of officials, one of the chief of which is that of the Assessor. The first step for the new appointee after having taken the declaration of office, is to prepare his roll so as to be ready to commence his work on the 15th of February. He has only two months and a half to get through with the assessment, as he must make a return of his roll to the Municipal Clerk not later than the 30th of April. When it is understood that he has to call on every family in the municipality to get the statistics, to examine and value every property, to enter everything very particularly on his roll, and to make a copy of each entry or schedule for delivery to each ratepayer, and to mail those of non-resident ratepayers, it can easily be seen that he has no light task, and in large and thickly settled municipalities he has to hustle about somewhat lively in order to get through. To an old hand who has been over the same ground repeatedly the directions we may give will not perhaps be new, but as there are always some new men in the field, we think it best to give plain directions as to their procedure.

The printed form of Assessment Roll will be a guide as to what is required to be entered in the several columns. These entries cannot be too carefully made. The first column is for the successive numbers opposite each name, commencing with number one. Where both an owner and tenant are bracketed as entered against the same property, each have to be numbered separately, the same as if for separate assessments.

In column 2 he enters the name and post office address of the taxable party. In doing so, care should be taken not only as to the correct spelling, but the baptismal name, if possible, should always be entered in full, and not by initials only.

In column 3 the occupation of the assessed party is to be entered. Many assessors appear to think it not important, and leave many blank spaces in this column, but the Jurors' List made up for the Clerk of the Peace, and the Voters List furnished by Clerks to Deputy Returning Officers, require these additions, and the law could not be complied with in these respects unless the Assessor gives the information. There are other reasons why the occupation should be inserted, but sufficient has been said to call the