

7 is amended by striking out all the words after the words "burying ground" in the second line.

**EXEMPTION OF HOUSE AND PREMISES OF ARMY AND NAVY OFFICERS.**

2. The paragraph numbered 13 in the said section 7 is repealed and the following substituted therefor:

13. The house and premises of any officer, non-commissioned officer or private of His Majesty's regular Army or Navy in actual service, while occupied by him, to the extent of \$3,000 of the value thereof; and the full or half of anyone in either of such services; and any pension, salary, gratuity or stipend, derived by any person from His Majesty's Imperial Treasury, and the income of any person in such Naval or Military services, on full pay, or otherwise in actual service.

**INCOME EXEMPTION RAISED TO \$1,000.**

3. The paragraph numbered 26 in the said section 7 and clause (a) appended thereto are repealed and the following substituted therefor:

26. The annual income of any person derived from his personal earnings to the amount of \$1,000 and the annual income of any person to the amount of \$400 derived from any source other than personal earnings.

**EFFECT OF TRANSFER OF EXEMPTED PROPERTY TO PERSON NOT ENTITLED TO EXEMPTION.**

4. *The Assessment Act* is amended by adding thereto the following section:

7a-(1) Whenever a transfer is made of any property theretofore exempt from taxation under section 7 of this Act, to some person not thereafter entitled to such exemption, or whenever property used for some purpose which would entitle it to exemption under the said section ceases to be so used or whenever the period, for which any property is declared to be exempt from taxation under any statute or by-law, expires such property shall immediately be liable to taxation for so much of the taxes as such property would have been liable for after such transfer, if it had not been exempt; and the taxes levied and collected in respect thereof shall form part of the general taxes of the municipality.

(2) If the assessment for such municipality or the ward or part thereof where such property is situated has been completed before such transfer, or so far completed that the same cannot be assessed in the usual manner, then the Assessor or Assessment Commissioner of the municipality shall assess the said property as though the Assessment Rolls were not completed, and the person assessed therefor shall have the right to appeal against such assessment within four days after receiving notice thereof; and, if he appeals therefrom, all the provisions of this Act as to appeals to or from the Court of Revision shall apply thereto; and thereafter such owner and occupant shall be liable for the taxes thereon at the rate fixed for such year as though the name of the owner and the description of the property, and the value thereof and other particulars were inserted in the usual way.

(3) All remedies for collecting such taxes shall be applicable to such owner and property.

(4) These provisions shall not apply to enable any taxes for the current year to be collected upon any property transferred after the by-law fixing the rate of taxation for such year has been passed.

**EXEMPTED PROPERTY LIABLE TO ASSESSMENT FOR LOCAL IMPROVEMENTS.**

5. *The Assessment Act* is amended by adding thereto the following section:

7b. The exemptions provided for by section 7 of this Act shall be subject to the provisions of *The Municipal Act* with respect to the assessment of property for local improvements.

**ASSESSMENT OF LANDS OF WATER, LIGHT, HEAT, POWER TELEPHONE, ETC., COMPANIES.**

6. Subsection 2 of section 18 of *The Assessment*

*Act* as enacted by *The Assessment Amendment Act, 1902*, is repealed, and the following substituted therefor:

(2) The property by subsection 3 of this section declared to be "land" within the meaning of this Act, owned by companies supplying water, heat, light and power to municipalities and the inhabitants thereof, telephone companies, telegraph companies, and companies operating street railways and electric railways shall, in a municipality divided into wards, be assessed in the ward where the head office of such company is situate, if such head office is situated in such municipality, but if the head office of such company is not in such municipality then the assessment may be in any ward thereof.

**EXEMPTION OF ROLLING STOCK OF STREET OR ELECTRIC RAILWAY COMPANIES.**

7-(1) Subsection 4 of section 18 of *The Assessment Act*, as enacted by the Assessment Amendment Act, 1902, is repealed, and the following substituted therefor:—

(4) The rolling stock of any street railway company or electric railway company shall not be "land" within the meaning of this Act and shall not be assessable.

**LAND OF ABOVE COMPANIES TO BE ASSESSED AT CASH VALUE.**

(2) The said section 18 is further amended by inserting therein the following subsection:—

(3a) Land belonging to any of the companies mentioned in subsection 2 of this section, and not situate upon any street, road, highway, lane or other public place, shall likewise be assessed at its actual cash value, as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises.

**WHEN APPEAL FILED, COURT OR JUDGE MAY OPEN WHOLE QUESTION OF ASSESSMENT.**

8. Subsection 20 of section 71 of *The Assessment Act* is repealed, and the following subsections inserted in lieu thereof:—

"(20) In case any person appeals against any assessment, as hereinbefore provided, upon any ground, the Court of Revision or the Judge of the County Court, or the County Judges hearing the Appeal, under sec. 84 of this Act, or the Court of Appeal, as the case may be, may re-open the whole question of the assessment, so that omissions from or errors in the assessment roll may be corrected, and the accurate amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the assessment roll by the Court, Judge or Judges, and if necessary the roll of any particular Ward or Subdivision of the Municipality, even if returned as finally revised, may be opened so as to make the same correct in accordance with the finding of such Court, Judge or Judges.

**AMENDMENT OF COLLECTOR'S ROLL.**

"(21) If such corrections are made after the Collectors' Roll or rolls for the municipality for the year for which such assessment has been made, have been prepared, the Clerk of the municipality shall alter or amend the Collectors' Roll or rolls to correspond with the changes made by such Court, Judge or Judges, and by inserting the proper rates therefor, and the rates or taxes shall be collectable in accordance with such corrected rolls in the same manner and with the like remedies as if the same had been in the rolls when first prepared and certified by the Clerk of the municipality."

9. Subsection 3 of section 74 of *The Assessment Act* is amended by adding at the end thereof the words "under either of the preceding subsections."

10. Section 170 of *The Assessment Act* is amended by inserting after the word "year" in the third line the words, "or so soon thereafter as the balance is ascertained."

**MUNICIPALITY TO ADVERTISE INTENTION TO BUY LANDS SOLD FOR TAXES—TERMS OF REDEEMING.**

11. Subsection 3 of section 184 of *The Assess-*

*ment Act* is amended by striking out the words "in writing" in the eighth line, and inserting in lieu thereof the words "by public advertisement in the local newspaper or in one of the local newspapers in which the original sale was advertised" also by adding after the word "sale" in the fifteenth line thereof the following words "and also the taxes including the local improvement rates and interest thereon which would have accrued against the property if it had remained the property of the former owner, and been liable for ordinary taxation; and if the value thereof is not shown upon the Assessment Roll, such taxes shall be computed at the rate fixed by by-law for each year for which such taxes are payable upon the value placed thereon upon the Assessment Roll for the last preceding year in which it was assessed; and the local improvement rates shall be computed at the rate fixed in the by-law by which the same were rated or imposed, and upon the frontage as shown upon the list of properties and the frontages thereof as settled by the Court of Revision for such local improvement."

**IRREGULARITY IN PERFORMANCE OF DUTIES NOT TO INVALIDATE PROCEEDINGS UNDER THIS ACT.**

12. Section 224 of *The Assessment Act* is amended by adding at the end thereof the following words:—

"Provided, however, that in cities or towns the performance of any such duty after the date or within a longer time than hereinbefore set out shall not render any proceeding under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with."

**The Municipal Drainage Amendment Act.**

Sections 1, 2 and three make provision for the appointment of two drainage viewers to act with the engineer or surveyor in performing his duties under the Act. Sub-section 4 also fixes the remuneration to be allowed these officials. Section 4 requires the engineer or surveyor to render an account under oath in detail of services performed to the municipality for which he has done the work. Section 5 allows costs on the division court scale only, where the amount awarded on a claim for damages in connection with a drainage work does not exceed \$60. The following is the Act in detail:

His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:—

**APPOINTMENT AND DUTIES OF TWO DRAINAGE VIEWERS.**

1. Section 3 of *The Municipal Drainage Act* is amended by adding after the words "land surveyor" in the thirteenth line of said Section 3 the following words, "and the drainage viewers if any appointed as hereinafter provided."

2. Subsections 3 and 4 of the said section 3, and sections 5, 6, 7, 8, 8a, 9, 10, 10a, 11, 12, 13, 14, 15 and 75 of the said Act are amended by adding after the words "engineer or surveyor," wherever they occur in the said sections, and the amendments thereto, the words "and the drainage viewers, if any," and wherever in the said sections, words are used requiring the engineer or surveyor to do any act or to report upon any matter the said words shall be deemed to require such act or report to be done or made by the engineer or surveyor and the drainage viewers, if any appointed under this Act.

3. The said Act is further amended by adding thereto the following Section:—

3a. (1) The Council of any Municipality, at the first meeting of each year, may appoint two residents of said Municipality, to be called Drainage Viewers, whose duty it shall be to accompany the engineer in laying out any