

# The Municipal World

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ST. THOMAS, FEBRUARY 1, 1897.

The council of the Township of West Zorra are in favor of having a County Auditor appointed to assist in auditing the books of the different townships.

The inspector of the Oxford County House of Industry, reported to the council the net cost per week, per inmate, during the past year was fifty-nine cents.

An effort was made to secure a scrutiny of the ballots in connection with the County Council Election, for the town of Ingersoll. The judge was unable to proceed, owing to irregularities in assorting and sealing the ballots in packets, the deputy returning officer had completed this work so badly that it was impossible to make a satisfactory recount. In addition to this, two poll-books are said to have been taken from the clerk's office, after the deputies had made their returns.

At a recount of the votes cast for County Councillors in Division No. 6, of Leeds and Grenville, Judge McDonald was called upon to decide a very delicate point. It was found a voter had marked a ballot with two crosses opposite the name of Mr. Adams, and one opposite Mr. Whitmarsh. Mr. Hutcheson, on behalf of Mr. Adams, held that the ballot was good for one vote for Messrs. Adams and Whitmarsh. Mr. Reynolds took the opposite view on behalf of Mr. Halladay, viz., that it should be thrown out as a spoiled ballot. As the superior courts had decided that the number of marks on a ballot opposite a man's name, so long as the voter did not vote for more than he was allowed to, were not invalid, Judge McDonald held that in this case where a voter was entitled to vote for two men, the fact of any number of marks opposite the names of two candidates did not make the vote invalid, hence he allowed it.—*Brockville Times.*

## Assessors Duties.

### REAL PROPERTY

This must be valued on an equitable basis, so that no one will be imposed on in the payment of taxes, and the amount entered opposite the names of the owners, occupant or tenant thereof in the roll. Care must be taken in describing real property by giving the proper acreage, concession and lot or part of lot, together with the statistical information required.

### PERSONAL PROPERTY.

It is in the low valuation and omission to enter personal property on the roll that the greatest discrepancies exist in the assessment of most municipalities. Section 42 of the Assessment Act authorizes them to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment at "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as Section 45 provides a penalty for so doing.

### DOGS.

The dogs must not be omitted, as the amount of taxes derived from this source is required in townships to pay for sheep killed. In some townships tags are used, in others owners are required to sign a declaration as to dogs on their premises. In many places, unless the assessor is careful to give no notice of his arrival, he will overlook many of man's "most faithful friends," who have been consigned to the cellar or other secure place by those who delight in defrauding their municipality out of the dog tax.

### SCHOOL SECTIONS.

In townships the proper assessment of all real property with reference to School Section boundaries requires the assessors closest attention. Where an owner is assessed for property in different School Sections, each parcel must be valued separately, so that the School Section rates will be levied on the proper amounts. Special duties are also imposed in connection with assessment of Separate School supporters.

### POPULATION.

A correct return of population is most necessary, not only should this include owners families, but every resident, man, woman and child, in the municipality, whether assessed for property or not. If this is overlooked the municipality loses probably an amount equal to the assessor's salary in the matter of the legislative school grants, which are apportioned in proportion to the population.

### NON-RESIDENT LANDS.

Assessors should ascertain from the clerk, before commencing work, the names of all non-residents who have given notice

necessary before they can be assessed. Particular care must be observed in describing all non-resident lands in the portion of the roll set apart for that purpose, especially when lots are sub-divided, as the validity of a tax sale depends on a correct description in returns to the County Treasurer. With an imperfect description, he is unable to enter them up in his books until this omission is attended to, and in some instances this also results in a payment to the clerk or other official for extra services.

### OCCUPIED RETURNS.

County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots, that their property is liable to be sold for taxes. He must also examine the description of the lots entered with list, and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessors entries thereon must be verified under oath by the assessor.

### MANHOOD FRANCHISE

Assessors must be careful to put on the roll the names of all who are qualified under the Manhood Franchise Act, as well as all owners, tenants, householders, farmers' sons, etc. As a Provincial Election may be brought on at any time. If this duty is neglected the council is put to the expense of courts of revision of the assessment roll, and more especially the voters' list, a few complaints against which will cause expenses sufficient to pay the usual salary of three or four assessors.

### ASSESSOR'S GUIDES

The statutory instructions to assessors are so numerous and varied that it is impossible, in these columns, to explain all their duties. In order to enable assessors and municipal officers to avail themselves of the fullest information in reference thereto, we have had prepared a complete Assessor's Guide. For further particulars see our advertising columns.

Questions of Municipal policy are fully discussed during elections, and from that time the apathy of the great majority of ratepayers is most noticeable until the collector presents his account. Would it not be well for councillors to hold public meetings occasionally, to discuss the more important matters brought before them. It is one thing to shower promises on those to whom you are looking for votes on the subsequent day, another to discuss council work on which you are actually engaged, when your seat is safe at least for some months, and when the question of votes does not enter into consideration. In the ordinary course of events council and people are apt to lose touch of one another as the elections gradually recede, and the public interest in municipal affairs consequently wanes.