

tion above mentioned. (4) A class consisting of every male person, not being a guest or lodger in a hotel, boarding-house or private dwelling, and being an inhabitant householder in the city, whose name is entered upon the last assessment roll in force, as the tenant of a dwelling house or part of a dwelling house in the ward for which such list is made, such dwelling house or part thereof, if the tenancy be of a part, being of the assessed value of \$300 or upwards or of the estimated yearly value of \$30 or upwards. (5) A class consisting of every male person though neither an owner nor householder, who, either individually or jointly as a co-partner with any other person, is entered on the last assessment roll in force, as the tenant or occupant of any warehouse, counting house, shop, office or place of business in the city, provided that such warehouse, shop, etc., if occupied by the person individually, be of an assessed value of \$300 or over, or an annual rental value of \$30 or over. In cases of joint tenancy, the share of each tenant must come up to the required valuation, and joint tenancy is declared not to cover the cases of members of associations or societies in respect to the society premises, nor to the case of the employe of another person in respect of property upon which the employer himself is qualified as an elector. You will have observed that an electors' list, corresponding to what in Great Britain is called "burgess roll," occupies a very important place, and so it will be well to explain at once how this list comes into existence, particularly as it has a sort of double parentage, differing in that respect from most other voters' lists and burgess rolls. The primary idea respecting the right to the city municipal suffrage, appears to be that persons who contribute something in the form of taxes to the City Treasury are entitled to be electors. Accordingly, for the first step towards the making of an electors' list, advantage is taken of work and information primarily designed for the purposes of taxation and revenue collection; that is to say, work done by the assessors. The assessors are agents of the city for the purpose of valuation and tax appointment. They are required once a year to value and assess all immovable property in the city, and to make return of the names of all persons liable to pay any tax or assessment, specifying the amount payable by every ratepayer. They state with regard to each property, its actual value, the owner's name and the names of the tenants or sub-tenants, establishing amongst the tenants, when there are several, the proportion of the annual value applicable to each tenancy. The assessors in this way make a roll for each ward and after its completion they hold a meeting at which they hear complaints against the entries in the roll, and upon hearing the complaints they may confirm or amend the entries. After this

How the
Electors' List
is Prepared.

Work of the
Assessors.

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