

was or were actually and *bona fide* an occupant or tenant, or jointly occupants or tenants thereof, under the mother."

Sub-section (c) allows occasional or temporary absence from the farm of six months out of the twelve months prior to return of roll without interfering with the son's right to be so assessed.

Sub-section (d) relates to the amount the farmer has to be rated in order to entitle one or more sons to be so assessed. A farm rated at \$200 would entitle the father and eldest son to be assessed jointly, and each additional \$100 of valuation would permit another son to be joined, and so on.

Sub-section (e) provides that in the event of the farm not being assessed at sufficient to give more than one vote, the father alone would be the only person to be assessed for the property.

(f) This sub-section reads: "A person entitled to be assessed under any of the preceding provisions, may require his name to be entered and rated on the assessment roll as a joint or separate owner, occupant, or tenant of the farm, as the case may be; and such farmer's son so entered and rated shall be liable in respect of such assessment as such owner, tenant or occupant."

A cursory reading of the above amendments to the Assessment Act would lead one to suppose that its object was mainly or altogether for the purpose of giving farmers sons a right to be placed on the voters' list as municipal voters, but such cannot have been the intention as sub-section 4 of section 79 of the Municipal Act gives farmers' sons that privilege already, the main difference being that the time of temporary absence from home has been changed from four to six months. But formerly such farmers' sons were not assessed as either owners, occupants or tenants, but merely by the title of "F. S." Section 97 of the Assessment Act provides that "every farmer's son, rated and entered as such on the assessment roll of any municipality, shall, if not otherwise exempted by law, be liable to perform statute labor or commute therefor, as if he were not so rated or assessed." Thus, although farmers' sons enjoyed all the privileges of the franchise for both municipal and legislative elections, they were not exempted from performing two days' statute labor each. The amendment of 1889, to which our correspondent calls our attention, does not make any direct reference to statute labor, but it is clear that the object now intended is to exempt farmers' sons as individuals from performing statute labor. This amendment must have the effect of curtailing the amount of statute labor in some sections. As it makes a distinction between farmers' sons and other young men to the detriment of the latter, it is likely that the near future may see further changes in the matter of road work still further curtailing the statute labor. In the Ottawa Valley and the new districts very many young men follow the lumbering business, and are from home probably half of the year. Allowing that a farmer had a farm assessed at \$300, and he had two sons over age who employed themselves in the lumber camps during the winter months, that property gives three municipal votes and the statute labor of the whole three will be but two days. In the same township is a laborer working in the mills; he owns a village lot and house which are assessed at \$300. He also has two sons

grown up who go to the lumber camps with the farmers' sons during the winter. The laborer pays the same taxes to the municipality as the farmer, his sons have *no municipal votes* although being at home half of the year, and as each has two days' statute labor, it follows that the laborer's property may be said to have six days' statute labor as against two days of his farmer neighbor. This is a species of class legislation that ought to be avoided if possible, as it tends to create dissatisfaction in the minds of those who feel the injustice of the distinction between farmer's sons and the sons of other classes.

In the Assessment Amendment Act 1888, Chap. 29, all steam boilers used for driving machinery has to be entered in column 34 on the assessment roll together with the name of the owner. Are such steam boilers liable to taxation?

A. H.

Yes. Steam boilers are usually attached to the property and are assessed in the valuation of the real estate. If movable they would be assessed as personal property.

"AN Act respecting Truancy and Compulsory School Attendance" is the title of a highly important law passed at the last session of the Legislature. As usual the municipal clerk among others comes in for a share of the new work and obligations and penalties enacted, but no additional remuneration provided. We will endeavor to give a synopsis of the new Act in next issue, as it will be of interest to many trustees, as well as to clerks and assessors.

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PERHAPS there are few duties required of a municipal clerk which requires greater care than that of preparing the voters' list. Every person on whom the law confers the right of the franchise expects to have his rights respected, and naturally would feel very indignant if at an election his right to vote was denied in consequence of an error of omission on the part of municipal officers. Not only does the person thus deprived of his legal rights feel aggrieved, but the party and candidate of his choice would also have cause to complain, and in a wider sense the entire community is interested in seeing that the greatest care is exercised in the preparation of the voters' list by those in authority. The foundation of the voters' list so far as the clerk is personally concerned, lies in the assessment roll as finally revised. He has no power to go behind that. If the assessor has overlooked his duty it rests with the person aggrieved to appeal to the court of revision for redress, and if he has neglected to do so he can find no fault with the clerk if his name does not appear on the voters' list, although he may afterwards within a certain limit, have yet another chance to rectify the error by an appeal to the county judge. All that the clerk has to do with in the meantime is to see that all qualified persons on the assessment roll are placed on the voters' list. As very many will now be hard at work on these lists, we elsewhere direct attention to some of the points to be considered in the preparation of them. The Assessment Act, Municipal Act, Manhood Franchise Act, Voters' List Act and the Jury Act all bear more or less on the subject, and must be consulted in order to become familiar with the duties laid on the clerk in preparing the voters' list, and for errors he may be subject to penalties entirely out of proportion to the remuneration received by him.