

Assessors' Duties

Although much has been said and written in reference to proposed changes in the law, the assessment of real and personal property will be made as usual during the next three months. The more you consider the question of assessment the more you will appreciate the responsibility devolving upon an assessor. The valuation of real and personal property, which at all times is a mere matter of opinion, must be made on an equitable basis throughout the municipality. All that is not specially exempt must be included in his roll, which should be returned to the municipal clerk before the 1st May, accompanied by a certificate under oath, that each parcel of real property has been assessed at its actual cash value, etc., and that the personal property and income of every person named in the roll has been estimated and set down. In addition to the valuation of property there are many questions of almost equal importance to be considered in preparing the roll. An assessor's first duty should be to familiarize himself with the provisions of the law relating to his duties and responsibilities. In preparing his roll the assessor is required to set down the particulars of his assessment in separate columns as follows :

- Col. 1—The successive number on the roll.
(Each name entered must be numbered, commencing from the first).
- Col. 2—Name (surname first) and post office address of taxable person, and also the names of all persons entitled to be entered as qualified to vote under The Ontario Election Act and as farmers' sons.
(This includes all taxable persons resident in the municipality who have taxable property therein, and also all non-residents who have given notice to the clerk requiring their property to be assessed as resident).
- Col. 3—Occupation of person, and in the case of females whether they are spinsters, married women or widows.
- Col. 4—Statement whether person is a free-holder, tenant, or farmer's son or a manhood franchise voter.
- *Col. 5—Age of assessed person.
- Col. 6—Name and address of owner where the person named in column two is not the owner.
(This is used where there is one owner and a large number of tenants entitled to separate assessments to prevent repetition of owner's name in column two).
- Col. 7—Number of school section in townships and in all municipalities, whether a public or separate school supporter.
- Col. 8—Number of concession, name of street, or other designation of the local division in which the real property lies, or residence, in the case of manhood suffrage voters.
- Col. 9—Number of lot, house, etc., in such division.
(In cities, towns and villages and in townships where the original lots are sub-divided, the description should be in conformity with the registered plan of the lots assessed).
- Col. 10—Number of acres, or other measurement showing the extent of the property.
- Col. 11—Number of acres cleared, (or, in cities, towns or villages, whether vacant or built upon).

Col. 12—Value of each parcel of real property.

(In valuing vacant land the assessor must consider the value of other land similarly situated. Wood land, owing to the demand for timber, etc., is now the most valuable in many districts. The value of buildings, which must be added to the land value, is the amount by which the value of the land is thereby increased. In some municipalities it is the practice to separate the values of land and buildings. Each lot, or portion of a lot, should be set down and valued separately. This is particularly necessary for school section purposes in townships and in all municipalities in case of sale, and for information of Court of Revision in determining appeals.)

Col. 13—Total value of real property.

Col. 14—Value of personal property other than income.

Col. 15—Taxable income.

Col. 16—The value of personal property and taxable income.

Col. 17—Total value of real and personal property and taxable income.

Col. 18—Statute labor (in case of male persons from twenty-one to sixty years of age), and number of days' labor.

Col. 19—Dog tax ; number of dogs and number of bitches.

Col. 20—Number of persons in the family of each person rated as a resident.

(An assessor should be particular to ascertain correctly the population of his municipality as the apportionment of legislative grants to public schools is determined thereby).

Col. 21—Religion.

Col. 22—Number of cattle.

Col. 23—Number of sheep.

Col. 24—Number of hogs.

Col. 25—Number of horses.

Col. 26—Birth.

Col. 27—Death.

Col. 28—Registered.

Col. 29—Acres of woodland.

Col. 30—Acres of swamp, marsh, or waste land.

Col. 31—Acres of orchard and garden.

Col. 32—Number of acres under fall wheat.

Col. 33—Date of delivery of notice under section 51.

Col. 34—Each and every steam boiler in the municipality used for driving machinery or for any manufacturing purpose, with the name of the owner and the purpose for which the same is used. See Schedule B.

The real and personal property and income exemptions are too numerous to be here referred to.

Non-Resident Lands.

Assessors should ascertain from the clerk, before commencing work, the names of all non-residents who have given the notice necessary before they can be assessed.

Lots assessed as non-resident are to be entered separately on the roll ; particular care must be exercised in describing them. If they are known to be sub-divided and correct information of the sub-division can be obtained, the assessor is required to enter the number of each lot or part of lot, the quantity of land therein and

These 3 columns apply to townships, towns and villages only.