

### Assessors, Appointment and Amendments to Act, 1890-91.

One or more assessors are required to be appointed at the January session (see Sec. 254 of the Municipal Act.) Competent men of good judgement are required for this office. Their work is recorded in the assessment roll and forms the basis of all yearly transactions in the municipality, namely, statute labor, voters lists, collectors' roll and taxes, all necessary statistics required by the Bureau of Industries under the Public Schools Act; the act respecting births, deaths and marriages, and inspection of boilers, are inserted in the rolls, and this year, for the first time assessors are required when making their assessment to enter in a book to be provided by the clerk, the name, age and residence of every child between the ages of eight and fourteen years, resident in the municipality, and the name and residence of the child's parents or guardian, and return the said book to the clerk of the municipality, with the assessment roll for the use of the truant officer. (See act respecting truancy and compulsory attendance, Chap. 56—54th Vic.) Section thirteen of the said act provides that when any of its provisions are violated by corporations, proceedings may be had against any of the officers or agents of the corporation, who in any way participated in such violation, by the corporation of which they are the officers or agents, and such officers or agents shall be subject to the same penalties as individuals similarly offending.

Section 7 provides for the appointment and regulation of truant officers. The sections of the assessment act respecting exemptions are constantly changing, and I will refer to the amendments of 1890 and 1891, which have not been included in any of the assessors guides, supplied by municipal publishers that I have yet seen.

The Assessment Amendment Act, Chap. 54, 53rd Vic., provides assessment as real estate of plank, gravel, macadamised or other toll roads situated in the municipality. In making the assessments, the assessors shall take into consideration the value of (first) the land occupied by the road; (second) the materials employed in the superstructure; (third) toll houses, buildings and gates on the road; (fourth) quarries and gravel pits and roads to and from such places, and used in connection therewith, but he shall not include bridges 100 feet in length or over, or the approaches thereto, which are on or along such toll road and which are used therewith. The same act also exempts from assessment the stock or shares held by any person in any toll road, and the dividends or income derivable therefrom.

Under Chap. 55 of 53rd Vic., Sec. 2, the salaries of clergymen and ministers of religion, and parsonages or dwellings occupied by them, and the lands attached thereto are liable to assessment for all municipal purposes in the same manner and to the same extent, as the incomes and dwellings and property of other persons.

The same act also provides that land on which a place of worship is erected, and land used in connection therewith; the buildings and grounds attached to a university, college or other incorporated seminary of learning shall be liable to be assessed in the same manner, and to the same extent as other land is assessed for local improvements hereafter made or to be made. This does not apply to schools maintained in whole or in part by a legislative grant or a school tax.

Chapter 45 of 54th Vic. authorizes municipalities to pass by-laws for imposing and levying an annual business tax in respect of all classes of merchantable business without classification, or of any class or classes of merchantable business, provided such tax does not exceed  $7\frac{1}{2}$  per cent. of the annual value of the premises in which the business is carried on. When personal property belonging to the business is taxed in this way it is not liable to assessment or taxation otherwise.

Section four of the said act provides that every male inhabitant of the township who is not otherwise assessed and is not exempt by law from performing statute labor, shall be liable to one day statute labor on the roads and highways in the township. Township councils still have the authority to entirely abolish statute labor required to be performed by ratepayers and others in the township.

### Collectors.

The council of every municipality shall as soon as may be convenient after the annual election, appoint as many collectors for the municipality as the assessment laws from time to time authorize and require, and shall fill up any vacancy that may occur in said office as may be convenient after the same occurs, but the council shall not appoint one of its members as a collector.

The by-law appointing the collector should state the amount and nature of security required to be given by him and fix his salary.

### Local Boards of Health.

Every council is required at its first meeting after being duly organized to appoint a Local Board of Health to be composed in townships and incorporated villages of the reeve, clerk and three ratepayers. In towns containing less than 4,000 inhabitants to consist of the mayor, clerk and three ratepayers, and for each city and town containing more than 4,000 inhabitants, according to the municipal enumeration of the previous year, to consist of the mayor and eight ratepayers. Any vacancy arising from any cause shall be filled at the first meeting thereafter of the municipal council. The clerk of the municipal council shall in all cases be secretary of the local board. Every municipal council may also appoint a medical health officer and a sanitary inspector or inspectors for the municipality, and may fix the salaries to be paid them. Provision is also made in the Act that two or more councils may, by concurrent by-laws, unite their respective districts into a health district. The members of the district boards of health shall consist of three members of each municipality included in the district, namely, the head of the council, the municipal clerk and one other ratepayer, not a member of the council, to be appointed by the council. District boards thus constituted possess the same powers in respect to the district, and are subject to the same regulations as a local board of health of the municipality. When it is considered desirable in the interests of public health that there should be instituted a system of health inspection more thorough than is at present practicable, owing to the expense attendant upon the appointment of an active and efficient medical health officer for every municipality, any county council may appoint one or more county or district medical health officers.

When a county medical health officer is appointed the powers possessed by medical health officers within the county, or portion of the county, for which such county health officer is appointed, shall be transferred to and vested in such county health officer and officers and all sanitary inspectors within the jurisdiction to be defined in the by-law, appointing a county health officer, shall be subject to his direction and control.

The members of the local boards, other than the ex-officio members, may or may not be members of the council but they must be ratepayers. When any municipal council neglects or refuses to elect members or a member of the local or district board of health, the provincial board of health may appoint a duly qualified ratepayer or ratepayers to be a member or members of such local or district board of health to act with the ex-officio or other members.

The secretary of the board is required to

report to the secretary of the provincial board of health the names of the members of the local board within one month after its first meeting, which shall be held on the second Monday after the members, who are not members ex-officio, have been appointed.

The municipal council may vote such sums as may seem necessary by the local or district board for the carrying on of its work. When by-laws, appointing members of local boards of health, medical health officers and sanitary inspectors, are passed and do not fix any salary it has been held that the law would fix the salary, at a reasonable sum, regard being had to the services performed and to be performed.

### A House of Refuge Badly Needed.

The following remarks made by Coroner Holmes, who is also county treasurer of the County of Huron, in addressing the jury at an inquest held as to the death of an aged and infirm woman in the county jail are applicable to all counties where the poor are still cared for under the old system:

"It is strange that it should be so, but in this county when poor people become old they are committed as criminals." Can any member of the county council who has voted for the perpetuation of the present brutal system give a reason why honest poverty, if aged and infirm, must herd with the criminal class in a common jail?

The *Signal* during the past few months has given a series of articles advocating a change of the present system, and calling for the erection of a house of refuge for the aged and infirm poor of Huron county. The question has been discussed from the standpoints of humanity and economy, and argument to the contrary has been challenged without a response.

It has been shown that some six or eight aged poor and infirm have been quartered in the jail, many of them for a term of years, at an average cost to the county of from \$3.50 to \$4 a week. It has been proved that the crowding in of the county poor took the large bulk of the cost of maintaining the jail from the Provincial Government and saddled it upon the county. The figures for the last completed year—1890—indicated that, whereas the cost to the county for jail maintenance should have been not more than \$400 in an outlay of \$2,500, the present iniquitous system had saddled over \$2,100 upon the county. Such a showing in itself is a sufficient reason why, from an economical standpoint, the classifying of our poor and helpless as criminals should cease. But that is not all.

In addition to the \$2,000 a year which is annually paid by the county for keeping up the jail as an asylum for its poor, there is an annual county expenditure by statute for the maintenance of county wards in private places throughout the county which covers from \$1,000 to \$1,500. This year there are fourteen of this unfortunate class, and the total amount disbursed for their care and keep is \$1,200.

That is not all. In every municipality a sum averaging not less than \$100 is paid out annually toward local charities, which would at the very least aggregate another yearly outlay of \$3,000. This sum, if added to the \$1,200 paid for keeping the county wards, and the \$2,000 paid towards jail maintenance, would make a total of fully \$6,000 per annum, which would provide the interest and sinking fund for the maintenance of a house of refuge that would give ample and suitable accommodation to all the deserving poor of the county and in addition return a snug sum to the municipal and county treasuries."—*Signal*.