

QUESTION DRAWER.

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J. L. W.—The July number of THE WORLD to hand, which I am always glad to receive, as it contains a vast amount of valuable information, particularly to municipal officers. It is well worth all it costs to any municipal officer. I see a question asked by Dexter, which is as follows: A farmer owns a farm in a township, which he rents to a tenant, and he lives on a rented farm in another part of the township; is it right that his son should not be assessed as a farmer's son as he is living on a rented farm? You gave as your opinion that the son could not be assessed under the circumstances. You will pardon me if I should offer an opinion on the matter. Sub-section 5, of section 79 of the Consolidated Municipal Act, reads as follows: A farm shall mean land actually occupied by the owner and not less in quantity than twenty acres. It also reads that the son or sons of a farmer shall mean any male person or persons not otherwise qualified to vote and being the son or sons of an owner and actual occupant of a farm. The last clause of the sub-section also reads thus: Any lease holder, the term of whose lease is not less than five years, shall be deemed an owner within the meaning of this section. Would it not therefore be legal and right to assess a farmer's son living on a rented farm of at least twenty acres and whose lease was not less than five years.

We have received several communications in reference to the entry of tenant farmers' sons on the voters' list. In the July number, in answer to a question, we said a tenant farmer's son assessed as such should be placed in part 3 of the voters' list. This may have been misleading, as according to section 5, of section 79, of the Consolidated Municipal Act, 1892, a lease-holder, whose term of lease is not less than five years, shall be deemed an owner within the meaning of this section. We considered that the tenant referred to in the question asked did not come within this section, which is so plain that no one could mistake its meaning.

CLERK—I fail to comprehend your meaning in answer to the first question in question drawer of July, 1892. Allow me to state, the collector returns his roll to the treasurer and makes oath as to all the uncollected taxes. The treasurer accepts the same and debits himself accordingly. This closes the account between the two officials.

The question then arises, by what authority shall the treasurer credit himself with the amount contained in said statement (the statutes being silent) he not being the party authorized to collect the same. It might be answered with a degree of reason that his receipt from the county treasurer would be sufficient. I answer that is not in all cases, as it frequently occurs that the county treasurer rejects certain items in said statement as being uncollectable. Therefore, in my humble opinion, the treasurer is obliged to demand and to receive an order to the amount of said debit from the council, whose servant he is, and to whom he must render an account.

The treasurer should debit or charge the collector with total amount of roll and credit him with payments made. The collector should also be credited with any amounts the council, by resolution, instructs him not to collect, and in final settlement the treasurer should credit him with amounts remaining unpaid, and for which the collector under oath states he was not, upon diligent enquiry,

able to discover sufficient goods, etc., where in he could levy the same. This closes the collector's account. See sections 135 and 136, Consolidated Assessment Act, 1892. The treasurer is only required to debit or charge himself with the cash payments made to him by the collector. In charging the collector with amount of roll and crediting him with amounts he is unable to collect as above mentioned, entries giving full information should be made in the treasurer's journal and carried to the ledger account, viz.:

COLLECTOR, DR., to MUNICIPALITY, CR.

To amount collector's roll,

(giving items)

MUNICIPALITY, DR., to COLLECTOR, CR.

To amount instructed by council not to collect, etc.

If taxes are properly entered in the collector's roll and when not paid are returned to the county treasurer as provided in section 145, of Con. Assessment Act, 1892, the county treasurer is required by section 152 of said act to enter all the lands on which it appears from the returns made to him by the clerk or from the collector's roll and the amounts so due? Under section 155, the county treasurer may correct clerical errors but from a careful examination of the Act, we think the county treasurer has no authority to reject items as being uncollectable. If such are found he should report them to the council of the local municipality, and, on certificate from the clerk, may make corrections, as provided in section 155.

CLERK—I. What form of certificate should a clerk put in the collector's roll after he has completed it?

2. Should he attach the corporate seal in addition to his own signature?

1. I, _____, clerk of the municipality of _____, hereby certify the foregoing to be a correct recapitulation of the within collector's roll of the said municipality for the year 189____, and further that I have, this _____ day of _____, A. D. 189____, delivered the said collector's roll into the hands of _____, the duly appointed collector of the said municipality for the said year 189____.

Dated at _____, in the said municipality, this _____ day of _____, A. D. 189____.

{L.S.} Clerk of the municipality of _____ of _____.

2. The clerk should sign the certificate and affix the seal of the municipality thereto.

NEMO—I would like to know if a municipal treasurer, by virtue of his office, is authorized to administer an oath to a collector when he returns his roll, also if such an oath should be made in the form of an affidavit? Please give form.

Yes. The oaths mentioned in sections 132 and 136, of the Consolidated Assessment Act, 1892. The following may be used as a form of oath, under section 132:

I, _____, of the _____, in the county of _____, collector for the municipality of the _____ of _____, in said county for the year 189____, make oath and say:

That the date of the demand of payment and transmission of statement and demand of taxes required by sections 123 and 125, of the Consolidated Assessment Act, 1892, in each case, has been truly stated by me in the collector's roll for the said municipality for the said year 1892.

Sworn before me at the _____ of _____, in the county of _____, this _____ day of _____, A. D. 189____.

Treasurer, municipality of _____.

And the form of oath used, under section 136, may be as follows:

I, _____, of the _____, in the county of _____, collector for the municipality of the _____ of _____, in said county for the year 189____, make oath and say:

That the sums mentioned in the above account remain unpaid, and that I have not, upon diligent inquiry, been able to discover sufficient goods or chattles belonging to or in possession of the persons charged with, or liable to pay such sums, or on the premises belonging to, or in the possession of any occupant thereof, whereon I could levy the same or any part thereof.

Sworn before me at the _____ of _____, in the county of _____, this _____ day of _____, A. D. 1890.

Treasurer, municipality of _____.

We would suggest that the collector's return for the county treasurer be made in triplicate instead of in duplicate, as required by section 135. That the collector make the affidavit, required by section 136, in the form given above, entered on the return or on a separate paper attached to same. That one copy thereof be sent to the county treasurer, as required by section 145 of the Assessment Act; one copy to the clerk of the municipality, and that the original be retained by the treasurer as his authority for crediting the collector.

UXBRIDGE—I. Has a mayor jurisdiction as a magistrate outside of his corporation.

2. We have a road about 300 feet long constructed across a mill pond inside our corporation. Do you think the county responsible for the repair etc., of this roadway and bridge. The bridge is about fourteen ft in length, the roadway is built of cedar logs and filled in with earth, it runs across the centre of the pond. The road is a concession line.

1. By section 415, Consolidated Municipal Act, 1892, it is enacted that the head of every council (which includes the mayor of a town), shall, ex-officio, be a justice of the peace for the whole county or union of counties in which the municipality lies. But the mayor is entitled to act as such justice of the peace only