

all matters pertaining to the parish or town. Then there were two assessors for each township, whose duty it was simply to assess the various inhabitants according to the rates appointed, by the Legislature of the Province. There was also one collector for each township, whose duty was limited to collecting the amounts assessed to each ratepayer. Again, there were the overseers of the highways, at first not less than two or more than six. Their duties with reference to the roads were prescribed by the Legislature, they were also to act as fence-viewers, to pass upon the sufficiency of any fence as determined upon by the inhabitants at the town meeting. The person elected as pound-keeper was authorized to empound such domestic animals as should trespass on lands enclosed by a sufficient fence, or such as were not permitted to run at large. Finally, there were two town wardens, whose function it was to take charge of the property of the township, to defend its rights and answer for its obligations. As soon as a Church of England was established in the township and a parson or minister duly appointed, the parson was to nominate one of the wardens and the people to elect the other. The persons elected to these offices were to be duly sworn in by one of the magistrates. If any one should refuse to accept any of these offices, and since they involved many duties and few rights they were not sought after, he should be fined forty shillings, and the magistrates should appoint another to take his place.

Beyond the permission to fix the height of fences the town meeting had not legally any legislative function. The town officers were quite independent of each other and responsible not to those who elected them but to the magistrates. By an Act passed the following year a slight additional legislative power was given to the town meetings, permitting them to fix the limits of times and seasons for certain animals running at large, but even this power was afterwards curtailed. This first Act, therefore, while authorizing town meetings effectively strangled all interest in them except where, as in Adolphus and neighboring townships, the limitations of the Act were to a certain extent disregarded. For years to come the Court of Quarter Sessions remained the only living centre of municipal affairs.

County Lieutenants.

Recognizing the democratic tendencies of the people, Simcoe reported to the Home Government that, "in order to promote an aristocracy, most necessary in this country, I have appointed Lieutenants to the populous counties which I mean to extend from time to time, and have given to them the recommendatory power for the militia and magistrates, as is usual in England. He selected them as far as possible from the Legislative Council. However, the Home Government was even more averse than Simcoe to permitting local administration to pass out of the hands of the central government. It therefore disapproved of the appointment of lieutenants of counties, and the system did not long survive Simcoe's administration. Almost from the first the duties of the office were limited to militia affairs.

Simcoe's successor, Governor Russell, shortly after taking office, sent a circular to the lieutenants of counties, in 1796, in which, in addition to urging them to activity in connection with the militia system, he asks them to keep him informed as to the magistrates to be appointed in their several districts and to send in names for his approval. However, as the combination of personal and corporate interests which centred about the Executive became thoroughly organized and established connections with the various parts of the Province, the object which Simcoe had in view in the appointment of lieutenants of counties was secured in a more direct and effective

manner, and, being based upon immediate self-interest, remained more permanent than any artificial system that could have been devised. It was before this shrine of aristocracy that the cry for responsible government ascended so long in vain. Nothing gives to arrogance so fine a flavour as the sublime consciousness of rectitude. The aristocracy of the Compact were virtuously certain of being "most necessary" in the interests of a monarchical system. Conceiving it to be their chief duty to guard the body politic from the corrupting influences of republicanism and other plebeian forms of vice, they steadily set their faces against all efforts in the direction of so-called responsible government, whether in local or provincial matters.

First Assessment Act.

Having seen what was the nature of the machinery adopted for local administration in Upper Canada, we have now to take note of its working and development. In order to provide the Quarter Sessions with the means for carrying on their functions the first Assessment Act of the Province was passed in 1793. The chief objects for which rates were to be levied are set forth in the introduction to the Act: "Whereas it is necessary to make provision for defraying the expenses of building a court house and gaol, and keeping the same in repair, for the payment of a gaoler's salary, for the support and maintenance of prisoners, for building and repairing houses of correction, for the construction and repair of bridges, for the fees of a coroner and other officers, for the destroying of bears and wolves, and other necessary charges within the several Districts of this Province, therefore, etc." The Act requires the assessor to classify the resident householders in eight groups, according to the value of the real and personal property possessed by each, ranging from £50 as the lowest amount to be taxed, up to £4,000 and upwards as representing the highest class. When these lists had been passed upon by two of the local magistrates, the collector was authorized to demand from the persons so listed certain specified sums in taxes, ranging from 2s. 6d. for the lowest class up to 20s. for the highest. The district treasurer, appointed by the Sessions, received the moneys sent in by the collectors and held them subject to the order of the Quarter Sessions. After two years' experience of this rating, and after considering the assessment of the district and the need for the ensuing year, the Court might consider what proportion of the rate specified by the Act would be required to supply the needs of the district, and should declare that proportion the rate to be levied for the following year. Thus they might declare a full rate, a quarter rate, or a three-quarter rate, as was thought necessary.

Highways.

The roads, the most important feature in a new country, were dealt with in a separate Act, replacing the old Ordinance of the Province of Quebec. The new Act provided that the justices of the peace in their respective divisions were to be commissioners of the highways. From these commissioners the overseers of the highways, elected by the town meetings, took their instructions. The Act specifies with considerable detail the general plan to be followed by the commissioners, and the services required from the overseers. The highways were expected to be built and maintained by a labour tax, commonly known as statute labour.

Municipal Amendments.

From time to time the three Acts relating to parish officers, assessments and roads were amended, and in their amendment represented the gradual development of the Province in these respects. However, other functions