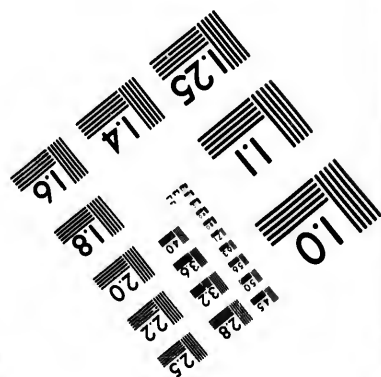
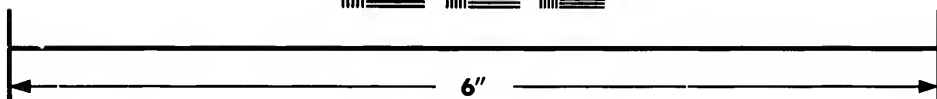
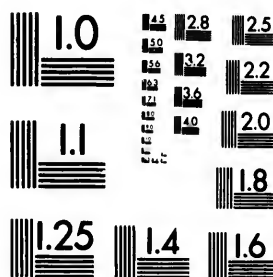


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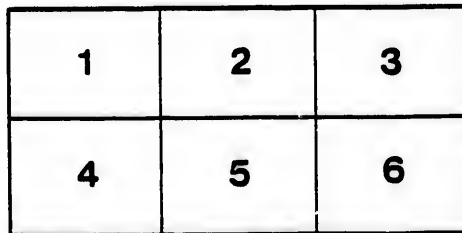
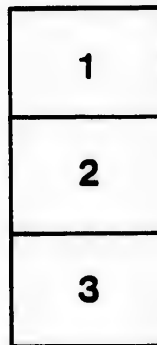
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12.

# INFORMATION

—FOR—

# ASSESSORS

BEING THE SUBSTANCE OF AN ADDRESS, AND EXTRACTS  
FROM THE PAMPHLET AND "PAPERS" ON THE DUTIES  
OF MUNICIPAL OFFICERS, ISSUED BY THEIR  
HONORS THE JUDGES OF THIS COUNTY;  
WITH ADDITIONS AND REFER-  
ENCES TO RECENT ENACT-  
MENTS.

**COMPILED**

(Pursuant to the Order of the County Council)

BY

**R. T. BANTING,**

*COUNTY CLERK, CO. OF SIMCOE.*

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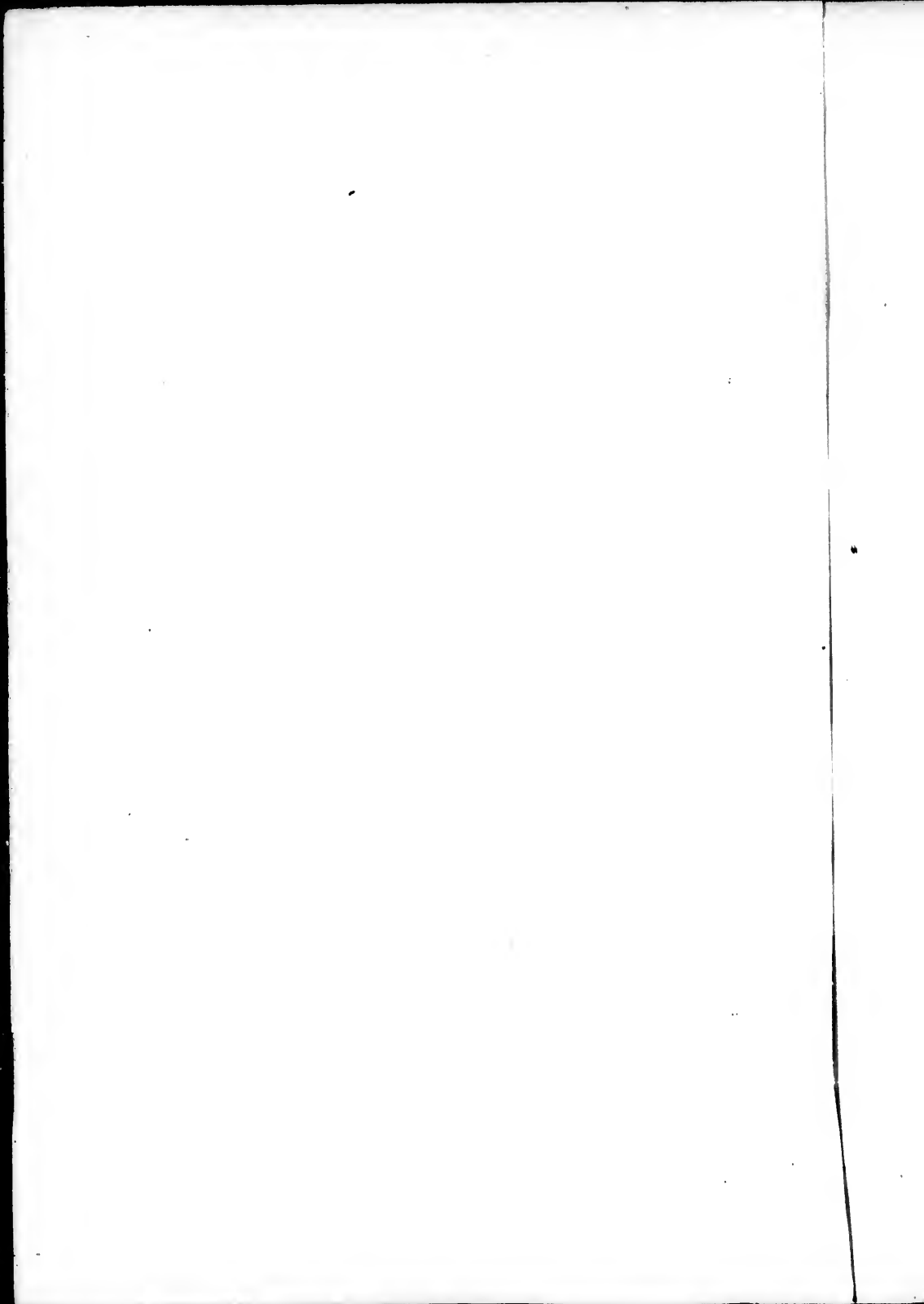
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## INFORMATION FOR ASSESSORS.

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The following matter for the information and assistance of Assessors in the several Municipalities of the County of Simcoe has been compiled by the undersigned pursuant to the order of the County Council in that behalf.

It consists of,—

*First*—The substance of an Address by His Honor Judge Gowan, delivered in the Council Chamber, at Barrie on the first day of February, 1877, to the County Assessors there assembled by direction of the Council, for conference, with a view to a better and more uniform discharge of the duties in assessing.

This Address was delivered in presence of the Warden and Members of the County Council, and a resolution of that body was subsequently passed thanking His Honor for the Address.

*Second*—Extracts and Selections from His Honor Judge Ardagh's Pamphlet, "Suggestions to Municipal Officers," issued in 1875, and from paper No. 1, "Further Suggestions to Municipal Officers," issued by their Honors last year.

With respect to the Address, it not being a prepared written one, the matter is not as full as His Honor gave it. It is from some notes that were taken, but it is believed that no material points are omitted as it has been revised for publication. The extracts from Judge Ardagh's pamphlet, and the paper of last year are reproduced with some additions which seem desirable to a better understanding of the subject, and the undersigned has added some notes.

The undersigned is indebted to both their Honors for assistance in getting out the present publication, and he has endeavoured, to the best of his ability, to carry out his instructions from the County Council, that Assessors may have all the helps available in their work of Assessment.

The main enactments which relate to the general duties of

Assessors and Assessment will be found in the Assessment Act of 1869—32 Vic., Cap. 36.

33 Vic., Cap. 27.....	Sec. 1 to 4.
34 Vic., Cap. 28.....	
36 Vic., Cap. 2.....	Sec. 4.
36 Vic., Cap. 48.....	Sec 200.
37 Vic., Cap. 19.....	Sec. 1 to 8.
39 Vic., Cap. 33.....	Sec. 1, 2, & 3.
39 Vic., Cap. 11.....	Sec. 28-29.

County Clerk's Office, Barrie, 5th day of March, 1877.

**R. T. BANTING,**  
*County Clerk, Co. Simcoe.*

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ADDRESS BY HIS HONOR J. R. GOWAN, SENIOR JUDGE.

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I have been request'ed by the Warden and Members of the County Council to address the Assessors of this County, now assembled, in reference to their duties touching Assessments, as prescribed by Statute. The subject is large, the notice I have had of the briefest, and I am not prepared, even if time served, to go into the matter exhaustively. I can at most direct attention to some prominent parts of the Assessor's duties which do not appear to be understood—at all events, are not performed all over the County in the way the law requires.

I am assured that this is felt keenly by the great body of Representatives, Reeves and Deputy-Reeves I see before me, and the utmost anxiety prevails that the law should be carried out fully and faithfully by all concerned in its administration. With this end in view provision was made by the County Council calling the Assessors together for conference and discussion amongst themselves, with all the Reeves present to refer to in case of difficulty, in the hope that by this means the subject may be better understood and every Assessor be enabled hereafter to act upon settled principles, so as to secure uniformity of action by the thirty, and more, officers separately engaged all over the County in the important work of Assessment. I have willingly responded to the desire expressed that I should give such assistance as I can in an Address, and I shall speak with all the candour called for by the circumstances, and expected by this intelligent audience. If what I say is to serve any good purpose I must point out without hesitation or reserve where I think the chief evils in the present working lie.

I need scarcely remind those who hear me that it is a matter



of great public importance that every officer of a Municipal Corporation should thoroughly understand the duties of his office, and it is equally important to the incumbent himself, for without accurate knowledge of what the law requires of him, no officer can have confidence in acting, or be free from the perilous consequences of an improper or imperfect discharge of duty.

The Assessor holds one of the most responsible offices under our excellent Municipal system; his duties are extensive and important, requiring not merely great care and accuracy, in detail, but varied knowledge and sound judgment for their due discharge. His functions are not merely corporate—he is one of the many agencies employed by the Legislature of the country to perform certain duties of a general and public character.\*

The importance of securing competent men to fill the position must be obvious to all. A complete and reliable Assessment is the only fair basis for taxation, and the work of the Assessor is also the material from which the Voters' Lists are formed, and serves various purposes in connection with our educational and legal systems. As to what more immediately concerns a Municipality—if the work of Assessment is not correctly and well done it may expose the Municipality to law suits and cost; and imperfect Assessments *have* actually caused the loss of thousands of dollars, in loss of taxes, to more than one Municipality in the County, besides generating difficulties requiring years to overcome.

With knowledge, therefore, of the importance of the duties and the serious consequences that result from careless or imperfect work by an Assessor, Municipal Councillors, custodians of the public interests, are bound to secure good and suitable men for the work, and the Council that fails to do this is not acting in the true interests of the constituency.

How is it to be done? *First*—By holding out the inducement of fair and reasonable wages. The fact is, that Assessors, as a rule, are poorly paid in proportion to the services rendered, the amount and character of the work, and the responsibility of the position. In the language of the learned Chief Justice of Ontario, who has done so much to elucidate the Municipal Law,—“Poor pay, poor services, is the general rule; good servants are deserving of good pay, and good pay to good servants “will in the long run be found to be true economy.”

*Second*—It is most disastrous to a Municipality to be constantly changing its officers, particularly the Assessor. It requires several years to gain the necessary acquaintance with the particu-

\*It seems unreasonable that Municipal Officers should be required to perform duties outside and beyond duties necessary for Municipal purposes, without pay or at the expense of the County. When services of a public general nature are required, the Dominion or Province receiving the benefit ought in fairness, it is thought, to bear the cost. (R. T. B.)

lar locality, and the value of property therein ; and proper training in the work of this office, as in every department of business, is essential to a safe and beneficial discharge of the duties. Men do not bring into their harvest fields, or into their workshops, or their counting-houses, untrained men, if trained men can be had ; and as skilled labor is always more valuable to the employer, it should command higher wages. When a Municipality has secured a good officer, his services shou'd be retained so long as he is able and willing to do his work properly. While I am glad to have an opportunity of a word in favor of better remuneration to Assessors, and saying it in the presence of the collective wisdom of the County, it is proper that I should add that however poorly requited, a careless or imperfect discharge of duty cannot be excused—the Assessor accepting office does so with his eyes open, the obligation to perform what the law requires of him is incurred when he accepts the office.

It must be admitted that the Assessment in this County is very defective, that the Assessment Rolls by no means truly represent what they were intended to show—*fair values* ; and even if some Municipal Rolls form an exception, it is a matter of public notoriety that the County Council place no reliance on the Assessment Rolls as a whole, and have felt it would be unsafe and unfair to take the figures given by Assessors as a basis for equalization, *that* being intended to produce a just relation in the valuations all over the County, so that rates to be levied may bear equally upon all property holders.

The conspicuous defects are—under valuations—omissions in respect to personal property in the Townships.

It may be said on behalf of Assessors of this Judicial District, that it is the largest and one of the most populous in the Province,\* that some thirty to forty men, in different localities widely separated, acting independently and without an opportunity for conference with each other, are not likely to produce uniform results ; and that the season of the year at which Assessments have been taken, and the short time allowed for the work, render it almost impossible to examine and investigate each case before fixing values. These difficulties appear to have been recognized by the County Council, for they have made arrangements for bringing the Assessors together, and have extended the time for completing the Assessment to the 1st July. From this out, therefore, no excuse of the latter kind can be offered.

While the considerations I have adverted to may account to

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\*It not merely exceeds the population of other Counties in Ontario, but exceeds that of the Province of Manitoba and British Columbia together : is nearly seven-eighths of the population of the Province of Prince Edward's Island—is about one-fifth of the Province of Nova Scotia, and about one-third of the Province of New Brunswick, and the representative body in the Council of the County, fifty in number, is only exceeded by the representative body in one, the Legislature of Ontario. (R. T. B.)

some extent for the defects indicated, I fear the main evil lies deeper. A misapprehension of duty, if nothing worse, by local authorities and by the Assessors. In the matter of under-values there was a somewhat general and remarkable uniformity in the Townships. At the bottom of the evil, I fear, lurked a desire to place the valuations of property as low as possible, in the hope of reducing the amount to be paid by the Municipality on any County rate to be levied, and it may be that in some Municipalities it was resorted to merely in self-defence, so to speak. An attempt to avoid the payment of a just proportion by such means was manifestly unjust and illegal, and was not very complimentary to the intelligence of the County Council, whose duty it is yearly, by the process of equalization, to produce a just relation in valuation all over the County, and so careful has the Legislature been to secure this, that in case local prejudices or irregular considerations are found to prevail in the equalization made by a County Council, the County Judge is entrusted with the correction of what may be found unjust, on appeal to him; and in such cases it is made his duty to equalize the whole Assessment of the County. So that attempts to secure unfair advantages to particular Municipalities in this way, were not at all likely to succeed, being exposed to the double ordeal, and were as foolish as they were mischievous.

But, however it was, under-assessment and non-assessment prevailed to a considerable extent. Some years ago it became my duty, on appeal to me, to examine the whole Assessment of this great County, and making every allowance for differences in a matter of opinion and judgment, I was painfully struck with the under-valuation of lands in certain localities, and with the almost entire absence of assessed personal property in prosperous and long settled Townships.\*

If the requirements of law are carried out in fairly assessing property all over, the *amount* at which property is *assessed* in particular Municipalities neither lessens nor adds to the amount of *taxes payable* by individuals. Thus, suppose \$1,000 is the quota to be raised in a Township, having say, an aggregate value of as-

\*This Appeal was in the year 1869, and the whole value for the County as equalized by the County Judge was increased from \$11,702,235 to \$14,809,739. In his judgment which was published at the time, the Judge said—"I will not impose upon myself the painful task of expressing an opinion as to returns of values set upon property by men whose duties are plainly set down in the Act of Parliament, and who are required to verify on oath the full certificate necessary to be placed upon their completed Roll; but I will say it is small wonder that year after year the County Councils find such difficulty in agreeing on an equalization, and that the equalization when made is generally after a long struggle on the part of municipalities to alter, and in the end is understood to be upon a compromise, or concession of some kind to secure the necessary majority. One can see in the probable conflict of opinion almost inevitable on the conflict of interests, in the possibility of combinations to secure results operating unjustly towards certain municipalities outside such combinations, and in other difficulties that surround the subject, suggesting obstacles to a just decision, a good reason for an appeal to some independent Tribunal, beyond the reach of irregular influences." (R. T. B.)

assessable property of \$100,000—and \$2 000 the amount at which an individual's property is assessed—the rate in such case being 10 in the dollar, his taxes would be \$20. Suppose the aggregate valuation raised to \$125 000, it would reduce the rate to 8 mills in the dollar, but the individual's assessment being raised in the same proportion, viz., to \$2 500, his taxes would be the same \$20. The matter is so plain that it seems almost a waste of words to exemplify a simple proposition of the kind, but experience leads one to think it *may* not be altogether unnecessary.

It has been surmised that Assessors are not alone blamable—that they have had special instruction on this head. I can scarcely believe it; such ignorance of the law seems almost incredible. Instructions from a local Council to their Assessor, however positive and specific, can neither justify nor excuse an Assessor in “assessing at a low figure,” or “taking off so much per cent.” from the reasonable cash value. It would be a grievous mistake, and it is difficult to understand how men of common sense could fall into it. The Assessor is no doubt the servant of the Local Council, they fix the amount of his remuneration, and he is bound to obey their lawful commands; but he owes no obedience to them if invited or directed to disobey the law of the land. The command of the highest personage in the Province to the humblest officer, whose duty is prescribed by Statute, requiring him to violate the plain provisions of a law, would have no force and could not screen the offending officer from the consequences of a criminal act. The Assessor, be it remembered, is an officer having certain duties which he is required to do by Statute, independent of his Municipal Council—duties which they have no power to alter or modify—in a word, they have no power to set themselves above the law. Moreover the work of the Assessor has to be verified by him on oath, so that if it were possible for any Municipal Council to be so regardless of what is right, as to ask an Assessor to put forward what was false, the Assessor in such case might well say:—“I act under the provision of a Statute, where I find my duties laid down; I am bound to perform them under severe penalties in case of violation; and above all I have, upon my oath, to certify that I have performed them to the best of my information and judgment. You ask me to do what no good citizen, no honest man would do!”

It is well that the distinction between the duties of local officers under Statute law, and duties which are left to Municipalities to lay down, should be clearly recognized. In the former case—duties under Statutes, neither the Local Councils nor the County Council can alter or dispense with; in the latter case—duties which are left to Municipalities to prescribe—the Municipal Council has full power to alter, from time to time, according to their discretion.

In a general Address of this kind it would not be convenient or profitable to enter into any minute details of the Assessor's duties. It will be a great aid to these officers in reading the

Statutes if they are put in possession of Judge Ardagh's pamphlet 'Suggestions to Municipal Officers,' and the subsequent paper of Feb'y, 1876, and the County Council would serve the objects they have in view in bringing Assessors together before the Council if they have all that may be necessary to assist officers printed for distribution in convenient form. Trusting that this may be done I shall confine my observations to two points—the valuation of landed property and personal property.

I would suggest that the Assessor in every Municipality should commence work as soon as practicable, the printed Rolls being furnished to him at once for that purpose. It would seem desirable that all the Rolls should be procured from one reliable establishment. At all events great care must be taken to see that the Rolls have all the columns, and all the proper headings required by the Statute, suitably spaced, and bound in pasteboard covers of a uniform size. Entries on the Roll should be neatly made so as to avoid obliterations and alterations. If the rough work be done on loose sheets, and each day's work entered from time to time, a neater and more accurate Roll will be produced. "So much of weal or woe," (says Chief Justice Harrison) "depends upon the state of the Roll, that the greatest care should be used in the selection of competent persons to fill the office of Assessor; and these persons when appointed should use the greatest diligence and accuracy in the performance of their duties. A slovenly Assessment is often the forerunner of expensive litigation, and is at all times and under all circumstances a source of trouble and annoyance to all concerned. The rights of electors and their interests as ratepayers, may alike be jeopardized by carelessness or ignorance in those to whom the law entrusts the discharge of most important duties."

Every Assessor should remember as a fundamental rule for his guidance, that *the law requires that all property, landed property as well as personal property, should be assessed.*

The *exceptions* to this general rule he will find fully detailed in the Statute, and property mentioned therein as exempted, the Assessor has nothing to do with, —it is not liable to taxation.\*

The Assessor is to make diligent enquiry and set down according to the best information to be had, the several particulars required by the Statute to be shown on his Roll. Amongst these is the value of the Real Property and the value of the Personal Property, and to those points alone will attention now be directed.

*How Property is to be Estimated.* The Statute declares

\*The clauses will be found in the Assessment Act 32nd Vic., Cap. 36, Sec. 9, and sub-sections. 33 Vic., Cap. 27, Secs. 1 to 4; 34 Vic., Cap. 28, Sec. 28, Sec. 1; 39 Vic., Cap. 33, Sec. 3:—and page 520 in the last edition of "Harrison's Municipal Manual." (R. T. B.)

"It is to be estimated at actual *cash value*, as it would be appraised in payment of a just debt from a solvent debtor." This value may not always be easy exactly to determine in the case of farm or other landed property—value being to a great extent a matter of opinion. But if the Assessor will, after enquiry as to the selling value of lands in the neighbourhood, and the character of the particular property, *exercise his judgment* and take a common-sense view of the matter, he is not likely to go far wrong in finding a value.

In estimating value (of a farm for instance), it might assist the Assessor to a conclusion, to put it to himself in this way—suppose the owner agreed to sell the farm to a person who had never seen it for cash, "all cash down," and both men left it to the Assessor to settle the price or value to be paid for the farm, what would he fix as the fair price between man and man. An honest answer to such a question would show the value at which the Assessor should assess the farm.

The Statute says "actual cash value," and to make it more clear, adds, "as it would be appraised in payment of a just debt from a solvent debtor," and perhaps it might better assist the Assessor to a conclusion in each case, to put it to himself in the very terms of the Statute. Thus, suppose A owns a lot of land, and B has a just debt against him. A is "a good mark" for the debt, well able to pay it with or without the farm; but it is agreed that the farm is to be "turned in" for what it is worth in cash to pay the debt due B, and it is left to the Assessor as a third man to fix the value. What price would *he* put on the Lot? The amount would be the sum for which the land should be assessed.

In determining value a variety of circumstances must be taken in view; if it be a farm, for example, the character of the soil, the clearing, the timber, the buildings, etc., whether old or new, the situation, and other matters *practical*, not sentimental or fanciful considerations; nor should the cost to the owner or his personal attachment to the place and consequent high estimate of its worth be the criterion: but its *actual cash value from a practical and business point of view*. In places where property is constantly passing from hand to hand, an idea may be obtained of the *market* value, so to speak. But this is not always a safe guide, particularly if the prices are affected by hoped for prospective advantages, which may never be fully realized; and it must be in the experience of many that properties in the neighborhood of contemplated Railroad Stations, and of Village Sites have run up to high prices, which were not justified by the circumstances, and after a time have gradually fallen down to the old prices. A mere *speculative* value is not what the law contemplates—nor is the price even recently paid for land always the measure of value for purposes of Assessment. The purchaser, from considerations which prevail with *him*, but which would have no force with others, may give a high price, but that is not the point—it is the

value irrespective of personal consideration affecting the parties to the transaction. In Towns and Villages there is less difficulty in estimating value. On the business streets, at all even's, the value will be pretty well known by frequent sales. There will be more difficulty in respect to Lots out of the business parts of a Town or Village, many of the Towns and Villages embracing a large area, far too large in most cases, and some of the land not likely for years, if ever, to be used for building purposes, indeed the land may not be held for such, or for sale at all, and the Statute here assists Assessors, in the provisions of the 31st and 32nd Secs. of the Assessment Act, which should govern in respect to the assessment of land and lots used or held for the purposes mentioned in these sections. The character of the buildings and erections in Towns and Villages, whether of wood or more permanent material, and how long erected, their present condition, etc., should be taken into consideration, and in valuation it would seem not unfair to exclude from consideration such appendages to a house as please only the fancy of the particular owner, without adding to the actual or market value of the premises, and serve no useful purpose in connection therewith. Property is to be valued as it *actually* is at the time, not what it may *become* when work in progress is finished.

In assessing landed property both in Town and Country the Assessor must exercise his judgment fairly and impartially—treating all alike, resident and non-resident—he cannot discriminate unfairly in any case.

It is not likely that an Assessor will be able in all cases to hit the *exact* value, but by enquiry and exercise of a little common sense he will generally come very close to the mark. It is evidently not intended that an exaggerated value should be placed on property, better be a little under than over. Keep out of view altogether what might be got for property on the usual terms of sale on time—the value “all cash paid down,” I repeat, is the point—and the property as it is and not what it may possibly become. The same rule that applies to landed or real property, applies to personal property—but here the Assessor will find less difficulty, for chattel property of all kinds has a value not dependent upon local conditions and surroundings. The value of animals, “stock” of all kinds, is very much the same all over the country, according to their nature and excellence—their market value is generally pretty well known, not their value on time, as at the ordinary farm or other sales—but what they would bring at a cash sale. And here again no fanciful estimate should be made, and if anything a little under rather than over value. And so with regard to manufactured articles, portable machines, implements, &c.; their original cost price is pretty well known, and as they are usually bought on credit, that should be taken into consideration in fixing a value, as also how long in use and anything that would deteriorate their condition. A liberal allowance would seem to be just in cases of this kind. Whatever rule the

Assessor may lay down for himself in appraising either landed property or personal property should be carried out without distinction; and all ratepayers should be dealt with alike. The Assessor should know no one in the discharge of his duty, friend or foe, rich and poor, all should be dealt with fairly on settled principles of valuation. Reference is sometimes made to a clause in the Act which is most erroneously supposed to warrant an Assessor in taking off thirty per cent. from the actual cash value of property. The clause in question has been entirely misunderstood—it gives no authority to the Assessor to do anything of the kind. The Clause (178) is found among the sections providing for the punishment of Assessors making fraudulent assessments, etc. and so far from favoring Assessors, makes their assessment of property at 30 per cent. under its true value *prima facie* evidence of fraud in the Assessor, rendering him liable to a fine up to \$200, and to imprisonment for six months in gaol. That is, proof of such fact would, upon the trial of such a charge against him, throw the burden upon the Assessor of proving facts and circumstances to rebut injustice or fraud which, under this enactment, would be presumed against him till he cleared himself of it by proof. Indeed it puts the Assessor in a very similar position to the man found in possession of stolen property, who is required to show how he came by the stolen goods.

I have merely to say in conclusion that what is required of Assessors is to obtain the best information in their power, in every case to enable them in the exercise of their judgment to determine the value of the property, whether real or personal, fairly and impartially, not upon any arbitrary and indiscriminate rule, but each case determined on its merits. In case of any question, to hear and consider what the owner has to say, not, however, being tied down to his estimate of the value of his property. To place no exaggerated value upon property, to remember that it is the cash, "all cash down" value, and if anything to be a little under than over the mark, and that no property, real or personal, which the Statute exempts from taxation is liable to be assessed. In respect to income the Assessor will, in most cases, be entirely dependent on the statement of the party himself as to the amount, but as income, if equal to \$400 confers the franchise, an Assessor should not merely, because told by an individual that he has such an income put him on the Roll without enquiry first made, to satisfy himself of the truth of the statement. There are some Bills now before the Legislature imposing duties on Municipal Officers—if they become law Judge Ardagh or I will probably take occasion to refer to them.

There is no short cut to knowledge, and Assessors will remain ignorant of their duties if they do not carefully study the provisions of the law, and all that has been prepared to assist them to a knowledge of their duties should be thoughtfully considered. Having undertaken to perform the duties of a very important office, they are bound as honest men to use their best endeavors



to understand what these duties are, and they must well know that misconduct on their part subjects them to serious consequences.

If what I have said will help to a more reliable assessment, assist and encourage Municipal Officers to a better understanding and discharge of these duties, I shall be much pleased. It is not encouraging when an effort to be of use is not met in a proper spirit by those intended to be served.

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EXTRACTS FROM HIS HONOR JUDGE ARDAGH'S PAMPHLET,  
"SUGGESTIONS TO MUNICIPAL OFFICERS," AND PAPER  
NO. 1 OF LAST YEAR BY THE CO. JUDGES, WITH ADDI-  
TIONS, &c., REFERRING TO RECENT ENACTMENTS.

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The Municipal Officer who would do his duty properly, must take pains to inform himself of what is required of him, by a careful examination of the several enactments regulating and bearing upon the duties pertaining to his office. Previous papers have indicated where the statutory provisions touching the duties of *Assessors* are to be found, and treated of these provisions. It is now proposed to summarise the *Assessors* duties, and call attention to some new provisions relating to the *Assessor's* work which have just been enacted by the Provincial Legislature.

The primary purpose of the assessment in a Municipality, has reference to the rate to be afterwards struck upon the assessed value of property—but the Assessment Roll also forms the material upon which the voters' lists are taken. A full and correct assessment, &c. for the double purpose is what is desired, and to accomplish this, it is important to begin the work in good time, especially in large and populous Municipalities. The 49th and 50th Secs. of the Assessment Act as amended by 37 Vic., Cap. 19, Sec. 8, provides that in each year every Assessor shall begin to make his Roll, not later than the 15th February, and that on the 1st day of May the *completed Roll*, with the necessary certificates and affidavits attached, shall be delivered to the Clerk of the Municipality.

Power, however, is given to extend the period for doing the work, and this year the County Council, under the authority of the Act 39 V., cap. 33, have extended the time for taking the Assessment in this County until the 1st July. *Assessors* therefore, will this year have until that day, to return their Rolls—or rather to the 30th of June, July 1st falling on Sunday.

The Assessor, however, may and ought to begin at once to prepare the material for his Roll, especially where his District is

large and he has much work before him. Whenever commenced the Assessment Roll must—*this year*—be completed, at latest, on the 30th June. Every Assessor will remember that the law imposes severe penalties upon him if his duties are not duly and properly performed.

For neglect or refusal to comply with the above, the Assessor is liable to a penalty not exceeding \$100.

Forgetfulness or carelessness is no sufficient excuse.

A full, true, and complete assessment is what is required.

The Assessor should then commence his duties as soon as practicable, and pursue them *systematically* and *diligently*.

His main object should be to obtain the names of all taxable *persons*, and the description and amount of all taxable *property*—both real and personal, including assessable income—and the names of "Farmer's Sons" entitled to the franchise, together with other information incident to the same, required for making up statistics necessary to shew the progress of the country, and these all should be as accurate as possible.

The Assessor will, of course, be supplied with a proper printed Roll, with all necessary columns for the required information to be set down. The Assessor who would have a neat and clean Assessment Roll will not make the entries directly therein, but on sheets or in a rough book prepared for that purpose—going round from house to house, with little convenience for doing his writing, it would be almost impossible to keep the Ro'l clean, or to make the entries with neatness. It is after he has gone over his Township or District, and got all entered in these sheets or rough book, that he should quietly sit down and make out the Roll which he is to verify and return to the Clerk. The Assessor should enter upon the work with some systematic plan of operation laid out. The plan will be varied according to condition, population, means of travel, and other circumstances peculiar to each Municipality. Taking concession line by concession line, or street by street, and going from lot to lot on either side, keeping, however, the concessions separate, seems the better plan—and it certainly facilitates after reference.

Such number of Assessors as the Council may think necessary, shall be appointed for each Municipality, and the Council *may* appoint to each his special district, and *may* prescribe regulations to guide them in their duties. Hence, if more than one is appointed, and no particular portion is allotted to each, it will be necessary for them to agree as to what portion each shall take—dividing the Municipality by concessions, for instance, if a township, or by streets, if a Town or Village—having regard to the settled or occupied state of each.

If the Assessor is supplied with a rough plan of the Municipality, in the case of a township, showing every lot in every concession, it will ensure correctness, for by checking off the lots with his entries, he can at once notice what lots, if any, are to be accounted for. A large sheet of paper with crossed lines dividing it into as many spaces as there are lots in the Township would in most cases answer every purpose—and the lands for which no resident owners are found, the Assessor would place on the Non-Resident Roll, unless, indeed, he has received from the Clerk of the Municipality a list of such non-residents as have intimated to him their wish to be entered on the Assessment Roll. Provision is made for such persons giving the requisite notice to the Clerk; but such notice must be received by him not later than the 30th of January, inasmuch as he is required to hand over to the Assessor a list of such persons as give him this notice, and the lands they own, on or before the 1st of February. After the name and property, the Assessor in such case is to enter also in column number three the letters N.R., and the owner's address.

Or, the Assessor might adopt another course and make a list of all the lots in every concession with the number of acres in each, and subsequently enter opposite them the different portions as he assesses them, when he can at once ascertain if the total number of acres assessed corresponds with the contents of the lot as originally set down, but the plan first suggested seems to be the best and simplest. It would be well if each Assessor were supplied with a list of *broken* lots in the Municipality, that is, such as fall short of the usual 200 acres, for it sometimes happens that, owing to ignorance or carelessness, a portion of a lot, which had never any existence, is returned on the Non-Resident Roll—the consequence of this is that not only are the calculations as to the taxes to be levied, upset, and thus a deficiency created, but what is far worse, after the requisite time has elapsed, a sale by the County Treasurer takes place, and though only the *imaginary* piece is sold, yet a *real* piece is conveyed to the purchaser by the deed he receives. Such errors are thus continued from year to year, as an Assessor generally takes as his guide the Roll of the previous year—and this he *should* do whenever the Roll has been thoroughly tested. As nearly all the lands in the County have been now granted by the Government, it will be well for the Assessor to assess *every* lot in his district, leaving it to the County Treasurer to distinguish between the patented and unpatented lots. Besides which though some are not granted by the Crown, yet parties may have a *taxable interest* in them, as locatees or lessees of the Crown. Every lot for which he cannot find an owner, (that is an owner resident within the municipality, or one requiring his name to be entered on the Roll), or an occupant, he ought to return on the non-resident roll. It is a fact that very many lots escape assessment altogether owing to carelessness in this respect.

Following these suggestions, the Assessor can be at no loss in including in his Roll all the *land* or *real* property in his dis-

trict—and he will not be held excusable for allowing any lots to escape taxation. Negligence on this head may make the Assessor liable in a pecuniary way—for it has been held that he would be answerable for any loss arising from neglect to follow the plain directions of the Act.

Assessors must be most careful in assessing land, to describe each lot or part of a lot as accurately as possible in such a manner as would render it easy to lay it off on a map or plan from the description given—such descriptions as S  $\frac{1}{2}$ , N  $\frac{1}{2}$ , S W  $\frac{1}{4}$ , N W  $\frac{1}{4}$ , and the like, are intelligible enough, but it is a very common thing to find such a description as the following in an Assessment Roll:—Lot 3, in 2nd Con.—Pt. N  $\frac{1}{2}$ —40 acres." From this no one could tell what particular 40 acres of the 100 comprising the North  $\frac{1}{2}$ , was intended. Such a piece of land should be described as "Pt. N  $\frac{1}{2}$  3, in 2nd Con., Westerly 40 acres," or "Easterly," or otherwise, as the case may be.

Care must be taken, too, in keeping the separate parts of a lot that has been sub-divided, following the repeated sub-divisions, particularly those made by sales for taxes.

In column 4 of his Roll, the Assessor is to state whether the party is a Householder (H.), Freeholder (F.), or Tenant (T.) It may not, heretofore, have been an easy matter to adhere strictly to these particular definitions or to distinguish between them; but now there need be no difficulty—for, by "The Voters' List Act of 1876," the word, *Householder* shall be held to mean *Occupant* (Oc), the word *Freeholder—Owner* (O), and the word *Tenant—Tenant* (T), as provided in Sec. 30 of the Act.

The Assessor must remember, that though income to the extent of \$400 is entitled to exemption, yet any person having an income "from some trade calling, office, or profession," to that amount, may require his name to be entered on the Roll though he may have no other property—and the Assessor is bound to comply with the request. In doing so he should add the words "Income \$400" (or as the case may be) and the residence of the person. The Assessor may also be required to enter the names of "farmers' sons" who are now in certain cases, entitled to the franchise. In doing this the Christian and surname should appear in full, in the proper place and in connection with the land for which the parent is assessed, inserting opposite to the name in the fourth column the letters F. S., to shew that the party is so rated and entered as a "farmers' son."

In making all entries, the Assessor should be careful to obtain the correct christian and surnames in full of the parties, and if more than one occupant or owner, the full names of all—the correct occupation of each person, as "farmer," "blacksmith," "storekeeper," "miller," or the like, should be correctly set down. Great care should be taken to ascertain the exact des-

cription of the lots or parts of lots assessed to parties—giving not only an accurate description of the piece of ground, but its contents in acres or parts of an acre—and where two parties are assessed as landlord and tenant, the entry should show it. The right the party claims to the land as “owner,” “occupant” or “tenant,” should in no case be omitted—and if land is assessed against both the owner *and* occupant, or owner and tenant, both names are to be entered on the Roll within brackets, with the letter F opposite the owner's, and the letter H or T opposite the tenant's or occupant's. This must be done where the owner is a non-resident, and his land is occupied.

In assigning a value to land, the Assessor should be guided by some general principle of valuation—assigning to each parcel its value according to the best of his judgment, as prescribed by the Assessment Act, which enjoins on him “diligent enquiry” for “the best information to be had.” Not taking it for granted that the value given to it by the proprietor is correct, especially where it comes close to the amount entitling to the Franchise, remembering always, that he is in no way to lend himself to the creation of false votes. To do so, and to verify on oath as the law now requires, would be to commit perjury, as will be seen by looking at the additional clause to the affidavit or affirmation by which he is to verify his Roll, as given in the “Election Act of 1873” \*—and altho' he can require a written statement of all necessary information from any person to be assessed, yet he is not bound by it, nor does it excuse him from making due enquiry to ascertain its correctness, and he may use it or not as he likes. With respect to the duties in assigning value to property, most of the Assessors have had the benefit of hearing Judge Gowan's Address, on the subject, and for their assistance the substance of that address is printed above. It may be well before leaving this subject to call the attention of Assessors to that part of the Voters Lists Act above alluded to which affects them. The first section says that *it shall be the duty* of the Assessor to make reasonable enquiries before assessing any person who claims that either he himself or some other person should be assessed, where there is reason to suspect that such claim is not just. Under this Act, too, the Assessor may be mulcted in costs, where the Judge thinks him blameable for errors, either by the omission of names, the *inaccurate* entry of them, or by entering the names of persons not entitled to vote, on his roll—and any improper tampering with the Roll is punishable by either fine or imprisonment or both.

The following offences, viz. :—

Wilfully and improperly inserting any name in the Assess-

\* It is as follows :—

“ And I further certify and swear (or affirm, *as the case may be,*) that I have not entered the name of any person at too low a rate, in order to deprive such person of a vote, or at too high a rate in order to give such person a vote, or for any other reason whatever.”

ment Roll, or assessing at too high an amount, with the object of creating a vote :

Wilfully inserting any fictitious name in the Assessment Roll :

Wilfully and improperly omitting any name, or assessing at too low an amount, in order to deprive a person of his vote :

Rendor an Assessor liable to,

A fine of not more than \$200, and imprisonment till the fine be paid : or to

Imprisonment in the Common Gaol, for a period not exceeding six months : or to both such fine and imprisonment.

Assessors, besides seeking the *best information* to be had, are bound to examine and look for themselves. It will be no excuse that they were misled, if they had the means at hand of ascertaining the real facts of the case. Negligence in such cases would be held to amount to culpability, and be punishable accordingly.

To insert on the Roll the name of any person having no right to vote, where proper enquiries would have shewn the absence of such a right, is *prima facie* evidence of an intention to create false votes.

The following table will be useful in assisting the Assessor in his duty :—

I. If land *occupied* by the owner,

It is to be assessed in his name.

II. If *not occupied* by the owner ; then,

(1.) If owner known, and,

A. Is a *resident*, or has given notice under Sec. 6.

(a.) If land *unoccupied*, it is to be assessed against the *owner alone*, but

(b.) If *occupied*, against owner and *occupant*, or

B. Is a *non-resident* in the Municipality, but resident in the Province.

(a.) If land *occupied*, it is to be assessed in the names of and against occupant and owner.

(b.) If *unoccupied*, and no notice given under Sec. 6, to be assessed as land of a *non-resident*. Or

C. Resides out of the Province and has not given notice under Sec. 6.

(a.) If land occupied, to be assessed in name of and against occupant, as such.

(b.) If unoccupied, as land of a non-resident.

(2.) If owner not known

(a.) If land occupied, to be assessed against occupant alone.

(b.) If unoccupied, as land of a non-resident.

Before the Roll can be considered completed the Assessor is bound to leave for every person named in it, the requisite Notice of Assessment, if resident or having a place of business within the Municipality, and to transmit it by post to every Non-resident who has given the notice under Sec. 6, and furnished his address to the Clerk. This notice should be full and accurate, giving to the person assessed clear notice of what he is assessed for and the amount for which he is assessed, truly extracted from the Assessment Roll. This is provided for in the 48 Sec. of the Assessment Act, the form of the notice is given in Schedule B, and the time when the notice is delivered or transmitted must be entered on the Roll in each case opposite the name of the party. The giving of such notice is a matter of great importance, as a recent case before the Court of Appeal shows, and the decision in that case, probably, suggested an additional clause to the Assessor's oath, for, at the Session of the Legislature just closed, it was enacted that there should be added to the Assessor's sworn certificate, the following words:—“*And that the amount for which each such person is assessed upon the said Roll, truly and correctly appears in the notice delivered or transmitted to him as aforesaid,*” in accordance with the said Section. Assessors will notice that this duty, always imperative, they must now swear they have actually performed.

It is the duty of the Assessor on being furnished with a list of lands in arrears, under Sec. 111 of the Act, to ascertain if any of the lots or parcels of land contained in it are occupied, or are incorrectly described, and to notify such occupants, and also the owners, if known, whether resident within the Municipality or not, upon their Assessment Notices, that the land is liable to be sold for taxes, and also to enter in the proper column of such list, “occupied and parties notified,” or “not occupied,” as the case may be. He is also to correct any errors in it, and then return it along with the Assessment Roll, certified and verified as the Act requires.\*

\*The attention of Assessors is directed to the following valuable Memorandum by H. R. A. Boys, Esq., Co. Treasurer:

Assessors should not alter descriptions on their Roll, any alterations should be made by County Treasurer. That is, they should take the former

When the Roll is once verified and returned by the Assessor to the Clerk of the Municipality, which it must be by the 1st of May—this year 30th June—no alteration can be made therein except by the Court of Revision, or subsequently upon appeal. Assessors, as well as all Municipal Officers, are advised to refer to Harrison's Municipal Manual for guidance in the details of their general duties. With the aid of this valuable and exhaustive work they can scarcely go wrong.

A word here as to *exemptions*—By 39 Vic., C. 33, S. 3 (Ont.), the following shall be added to and read amongst the exemptions mentioned in section nine of the Assessment Act of 1869:—“ All grain, cereals, flour, live or dead stock, the produce of the farm or field, in store or warehouse, and at any time owned or held by, or in the possession of any person, in any Municipality, such person not being a producer thereof, and being so held, owned, or possessed solely, for the *bona-fide* purpose of being conveyed by water or railway, for shipment or sale at some other place, shall not be deemed to be personal property, liable to assessment and such property shall be exempt from assessment, for municipal or other local rates or taxes within such municipality.”

And by 33 V., C. 27 (Ont.), other amendments on this head are enacted, which the Assessor must refer to and carefully carry out.

And now attention is called to a new law passed at the Session of the Legislature just closed—a most important one—extending the Franchise to Farmers' sons.

From the very frequent attempts, by one contrivance or another, to place upon the Rolls and Voters' Lists the names of young men not actually owning property, but living and work-

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year's Roll to be correct, and only make alterations in divisions and descriptions of lots, when instructed so to do by County Treasurer, as no official but the County Treasurer can have the information necessary for that purpose.

With regard to Arrears sent from Co. Treasurer's Office, for the purpose of seeing if lots are occupied, no lot should be entered on the Roll as occupied, unless some one is living on the premises, or there is distress sufficient to cover the arrears. The fact of the owner or his agent living in the Township and putting it on the Resident Roll, is not occupation. Calling a lot occupied when it is not, causes much trouble and generally some loss.

Each lot on the Non-Resident Roll must be assessed separately, the County Treasurer is bound to return the Roll when lots are assessed in bulk, as if the lots have to be sold, each lot must be sold for its own arrears.

If a person demands that his property be assessed in bulk, the Assessor before doing so should each year demand from the owner a written statement showing what the property consists of, and it should be so drawn up that there could be no mistake as to what pieces or parcels of land are to be bulked, and this paper or an attested copy should be forwarded to the County Treasurer to be filed with the Collector's Roll.

The Clerk's certificate to the Roll should in all cases be at the end, and not before the commencement of the matter of the Roll.



ing at home with their parents, it would appear that there existed a pretty general and not unnatural feeling on the part of Farmers, that these sons, who, although over age, continued to work with them in the home of their childhood for the common good, should be entitled to vote at elections ; and a not unnatural desire on the part of these young men, intelligent and educated, to enjoy the franchise ; but the law did not permit it, and this may have had the effect of a premature break in the family circle. However desirable the end to be obtained, the use of improper devices to obtain it, was a fraud on the laws relating to the Franchise, and utterly demoralizing in its tendency. Somewhat in sympathy, perhaps, with the feeling that these young men should be entitled to vote, the Assessor often lent too ready an ear to requests that they should be jointly assessed with their father for the land they aided the " old man " to work. The new law appears designed to satisfy this feeling, by enabling the class referred to, to be placed, of right, on the Roll, and ultimately on the Voters' List. Assessors will, therefore, feel bound to give to this Act the full effect which the Legislature designed—and they should carefully examine its provisions.

While new laws are added yearly to the already numerous duties of Municipal Officers, and important changes are constantly made ; it is essential that Clerks and Assessors, upon whose accuracy and fidelity so much depends, should keep themselves well informed—a just regard to the public interests requires it—and they themselves are only safe when duties which the law casts upon them are punctually executed in the manner prescribed.

Municipalities should see that at least copies of the Statutes under which Assessors are required to act, are in the Clerk's Office, accessible to the Assessors.

The Act in question, which has only just become law, is entitled " An Act to give the right of voting to Farmers' Sons in certain cases " It is in substance as follows :—

Where a farm of 20 acres and upwards is assessed at a sufficiently high amount, and is actually occupied by the Owner, one or more sons of the Owner may be assessed in respect thereof, and so entered on the Roll, according as the amount of the Assessment will permit.

Any such son must be *bona-fide* resident on the farm, at the time of the making of the Assessment Roll.

If the property be assessed in double the amount required to give a vote, then the eldest son shall have a vote, in addition to his father's vote—if at treble such an amount, then the next eldest son shall also be entitled to a vote, and so on.

If the father be living, and either he or the mother own the farm, such son or sons may be entered and assessed, jointly with

the father, and as if such father and son or sons were joint owners thereof.

If the father be dead and the mother is the owner of the farm, and a widow, such son or sons (the eldest taking precedence) may be entered and assessed in respect of the farm, as if he or they were an occupant or tenant, or joint occupants or tenants thereof, under the mother, and within the meaning of the Election Law of 1868.

Temporary absence is not to disentitle a son from being considered a *bona-fide* resident.

*Temporary* absence is defined to be absence for a time or times not exceeding in the whole four months of the twelve months preceding.

Nothing in the Act is to affect the present liability of the father and sons respectively, for statute labor.

It would seem that a son entitled to be entered on the Roll or some one on his behalf, should ask the Assessor to enter his name, for the words of Section 2, are "*may* be entered, rated and assessed on the Roll," etc., and Sec. 4 distinctly says the son may *require* his name to be entered as a joint or separate owner, occupier, or tenant of the farm. In entering a name, as above mentioned, page 14, the Assessor will insert opposite to it, the letters F. S., in the fourth column.

It is possible that in working out this new law there may be some errors and omissions although its provisions seem clear enough. If any such should occur, there will be for "farmers' sons" the same means for correcting errors or omissions, by appeal to the Court of Revision or to the Judge, as in ordinary cases of erroneous assessment. But let the Assessor in the first instance do his work well and carefully in this as in all other points—remembering always that the Assessment is designed to serve, as before remarked, the double purpose—giving a full, true and complete statement of property for the purposes of taxation; and reliable material for the formation of a Voters' List, to include all persons entitled to the Franchise. The writer hopes that what is set down may be of some assistance to those for whom it is intended, and would conclude in the language of his "paper" Jan'y, 1876—"Deeply impressed, himself, with the great importance of an energetic and faithful working of the laws relating to assessments and the franchise, and the discouragement and prevention of fraudulent practices, he trusts and believes that all concerned will, in this County approach their duties in the same spirit, and will well and faithfully execute the trusts reposed in them."

