

INSTRUCTIONS

TO

ASSESSORS

IN MAKING THE

ASSESSMENTS OF PROPERTY

IN THE

MUNICIPALITIES

OF THE

PROVINCE OF ONTARIO

COMPILED FROM "THE ASSESSMENT ACT," AND THE
AMENDMENTS THERETO,
AND THE FRANCHISE ASSESSMENT ACT OF 1889.

TORONTO:
ROWSSELL & HUTCHISON,
76 KING STREET EAST,
1890.

1943
27
198
1274
49
1323
1843
1500
250
1250

INSTRUCTIONS TO ASSESSORS.

COMPILED FROM THE

"ASSESSMENT ACT," AND THE AMENDMENTS THERETO,
AND THE FRANCHISE ASSESSMENT ACT OF 1889.

—:—

Meaning of the Terms used in the Act.

"Land," "Real Property," and "Real Estate," respectively, shall include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and all mines, minerals, quarries, and fossils in and under the same, except mines belonging to Her Majesty.

The terms Land, Real Estate, and Real Property, shall be construed to include land covered with water.

"Personal Estate," and "Personal Property," shall include all goods, chattels, interest on mortgages, dividends from Bank stocks, dividends on shares or stocks of other incorporated companies, money, notes, accounts, and debts at their actual value, income and all other property, except land and real estate and real property as above defined, and except property herein expressly exempted. R. S. O. 1887, c. 193, s. 2 (10).

"Property" shall include both real and personal property as above defined. R. S. O. 1887, c. 193, s. 2 (8).

Unoccupied land shall be denominated "Lands of Non-Residents," unless the owner thereof has a legal domicile or place of business in the local Municipality, where the same is situate, or gives notice in writing, setting forth his full name, place of residence, and post office address, to the Clerk of the Municipality, on or before the twentieth day of April, in each year, that he owns such land, describing it, and requires his name to be entered on the Assessment Roll therefor, which notice may be in the form or the effect of Schedule A. to the Assessment Act; and the Clerk of the Municipality shall, on or before the twenty-fifth day of April in each year, make up and deliver to the Assessor or Assessors, list of the persons requiring their names to be entered on the roll, and the lands owned by them. It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked, or until the ownership of the property shall be changed.

The real estate of Railway Companies shall be considered as lands of residents, although the company has not an office in Municipality; except in cases where a Company ceases to exercise its corporate powers, through insolvency or other causes.

Property Liable to Taxation.

All Municipal, local or direct taxes or rates, shall, where no other express provision has been made in this respect, be levied equally upon

the whole ratable property, real and personal, of the Municipality or other locality, according to the assessed value of such property, and not upon any one or more kinds of property in particular, or in different proportions.

All property in this Province shall be liable to taxation, subject to the following exemptions :

Exemptions.

All property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or persons in trust for Her Majesty, or for the public uses of the Province ; and also any property vested in or held by Her Majesty, or any other person or body corporate, in trust for or for the use of any tribe or body of Indians, and either unoccupied or occupied by some person in an official capacity.

Where any property mentioned in the preceding clause is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable.

Every place of worship and land used in connection therewith, church-yard or burying ground.

The building and grounds of and attached to every University, College, High School, or other incorporated Seminary of learning, whether vested in a trustee or otherwise, so long as such building or grounds are actually used and occupied by such institutions, or if unoccupied, but not if otherwise occupied.

Every Public School House, Town or City or Township Hall, Court House, Gaol, House of Correction, Lock-up House, and Public Hospital, with the land attached thereto, and the personal property belonging to each of them.

Every public road and way or public square.

The property belonging to any County or Local Municipality, whether occupied for the purposes thereof or unoccupied ; but not when occupied by any person as tenant or lessee, or otherwise than as a servant or officer of the corporation for the purposes thereof.

The Provincial Penitentiary, the Central Prison, and the Provincial Reformatory, and the land attached thereto.

Every Industrial Farm, Poor House, Alms House, Orphan Asylum, House of Industry, and Lunatic Assylum, and every house belonging to a company for the reformation of offenders, and the real and personal property belonging to or connected with the same.

The property of every Public Library, Mechanics' Institute, and other public literary or scientific institution, and of every Agricultural or Horticultural Society, if actually occupied by such society ; and all the lands and buildings of every company formed under the provisions of *The Act respecting Joint Stock Companies for the erection of Exhibition Buildings* where the council of the corporation in which such lands and buildings are situated consents to such exemption.

The personal property and official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant-Governor of this Province.

The houses and premises of any officers, non-commissioned officers and privates of Her Majesty's regular Army and Navy in actual service while occupied by them, and the full or half pay of any one in either of such services; and any pension, salary, gratuity, or stipend derived by any person from Her Majesty's Imperial Treasury, and the personal property of any person in such Naval or Military services, on full pay, or otherwise in actual service.

All pensions of two hundred dollars a year and under, payable out of the public moneys of the Dominion of Canada, or of this Province.

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 the 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,

All horses, cattle, sheep, and swine, which are owned and held by any owner or tenant of any farm, and when such owner or tenant is carrying on the general business of farming or grazing (51 V. c. 29, s. 3.)

The income of a farmer derived from his farm, and the income of merchants, mechanics, or other persons derived from capital liable to assessment.

So much of the personal property of any person as is invested in mortgage upon land, or is due to him on account of the sale of land, the fee or freehold which is vested in him, or is invested in the debentures of the Dominion of Canada or of this Province, or of any Municipal Corporation thereof, and such debentures.

The shares held by any person in the capital stock of any Incorporated or Chartered Bank, doing business in this Province; but any interest, dividends or incomes derived from any such shares held by any person resident in this Province shall be deemed to come within and to be liable to assessment under the thirty-first section of the Assessment Act.

The stock held by any person in any Railroad Company, the shares in Building Societies, and so much of the personal property of any person as is invested in any Company incorporated for the purpose of lending money on the security of real estate; but the interest and dividends derived from shares in such Building Societies, or from investments in such companies as aforesaid, shall be liable to be assessed.

So much of the personal property of any person as is equal to the just debts owed by him on account of such property, except such debts as are secured by mortgage upon his real estate, or unpaid on account of the purchase money therefor.

The net personal property of any person: provided the same is under one hundred dollars in value.

The annual income of any person derived from his personal earnings: provided the same does not exceed seven hundred dollars.

The annual income of any person to the amount of four hundred dollars: provided the same does not exceed one thousand dollars.

All personal property which is owned out of the Province, except as hereinafter provided.

The stipend or salary of any clergyman or minister of religion while in actual connection with any church and doing duty as such clergyman or minister, to the extent of one thousand dollars and the parsonage, when occupied as such or unoccupied, and if there be no parsonage the dwelling house occupied by him with the land thereto attached to the extent of two acres, and not exceeding two thousand dollars in value. This subsection shall not apply to a minister or clergyman whose ordinary business or calling at the time of the assessment is not clerical though he may do occasional clerical work or duty.

2 acres

Where any person derives from some trade, office, calling, or profession an income which is entitled by law to exemption from assessment, he shall not be bound to avail himself of such right to exemption, but, if he thinks fit, he may require his name to be entered in the assessment roll for such income, for the purpose of being entitled to vote at elections for the Legislative Assembly and Municipal Councils, and such income shall in such case be liable to taxation like other assessable income or property, and it shall be the duty of the Assessor to enter the name of such person in the assessment roll.

Rental or other income derived from real estate, except interest on mortgages.

Household effects of whatever kind, books, and wearing apparel.

Vessel property of the following description, namely: Steamboats, sailing vessels, tow barges and tugs; but the income earned by or derived through, or from any such property, shall be liable to be assessed.

All real property situate within but owned out of the Province, shall be liable to assessment in the same manner and subject to the like exemptions, under the provisions of the Assessment Act, as other real property.

All personal property within the province in the possession or control of any agent or trustee, for or on behalf of any owner thereof, who is resident out of this Province, shall be liable to assessment in the same manner, and subject to the like exemption as in the case of the other personal property of the like nature under this Act. R. S. O. 1887, c. 193, s. 10.

All dividends which are payable to, or other choses in action which are owned by and stand in the name of, a person who does not reside in the Province.

Duties of Assessors.

The Assessor or Assessors shall prepare an assessment roll, in which, after diligent inquiry, he or they shall set down according to the best information to be had:

(1) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the Municipality who have taxable property therein, or in the district for which the Assessor has been appointed.

(2) And of all non-resident owners who have given the notice in writing mentioned in section three, and required their names to be entered in the roll;

Every assessor shall, in conformity and compliance with the provisions in that behalf of *The Manhood Suffrage Act*, enter on his roll every

person entitled to be entered thereon under the said Act. Stat. Ont., 51 Vic. c. 29, s. 11 (1).

(3.) The description and extent or amount of property assessable against each :

(4.) And such particulars in separate columns as follows :

Column 1.—The successive number on the roll.

Column 2.—Name and Post Office address of taxable party.

Column 3.—Occupation, and in the case of females, a statement whether the party is a spinster, married woman, or widow, by inserting opposite the name of the party the letter "S," "M," or "W," as the case may be.

Column 4.—Statement whether the party is a Freeholder or Tenant, by inserting opposite the name of the party the letter "F," or "T," as the case may be ; and where the party is entitled to be entered on the roll as qualified to vote under the Manhood Suffrage Act, there shall also be inserted opposite his name in said column the letters "M, F," and where the party is within the meaning of Municipal Act a "Farmer's Son," there shall be similarly inserted the letters "F. S."

Column 5.—The age of the assessed party.

Column 6.—Name and address of the owner, where the party named in column 2 is not the owner.

Column 7.—School section, and whether Public or Separate School supporter.

And in separate columns the number of children between the ages of five and sixteen, and number of children between the ages of seven and thirteen, number of children between the ages of sixteen and twenty-one. 43 Vic. cap. 32, sec. 4, and 44 Vict. cap. 30, sec. 8.

In any case where the trustee of any Roman Catholic Separate School avail themselves of the provisions contained in the seventy-eighth section of the Public Schools Act, for the purpose (amongst others) of ascertaining through the Assessor of the municipality, the assessor shall accept the statement of, or on behalf of any ratepayer, that he is a Roman Catholic as sufficient *prima facie* evidence for placing such person in the proper column of the Assessment Roll for Separate School supporters, or if the Assessor knows personally any ratepayer to be a Roman Catholic, this shall also be sufficient for placing him in such last mentioned column, 42 Vict. ch. 32, sec. 2.

Column 8.—Number of concession, name of street, or other designation of the local division in which the real property lies.

Column 9.—Number of lot, house, &c., in such division.

Column 10.—Number of acres, or other measure shewing the extent of the property.

Column 11.—Number of acres cleared (or in Cities, Towns, or Villages, whether vacant or built upon.)

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

Column 13.—Total value of real property.

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

- Column 15.—Taxable income.
 Column 16.—Total value of personal property and taxable income.
 Column 17.—Total value of real and personal property and taxable income.
 Column 18.—Statute labour (in case of male persons from twenty-one to sixty years of age) and number of days' labour.
 Column 19.—Dog tax ; number of dogs and number of bitches.
 Column 20.—Number of persons in the family of each person rated as a resident.
 Column 21.—Religion.
 Column 22.—Number of cattle.
 Column 23.—Number of sheep.
 Column 24.—Number of hogs.
 Column 25.—Number of horses.
 Column 26.—Births. }
 Column 27.—Deaths. } These three columns have reference to town-
 Column 28.—Registered. } ships, towns, and incorporated villages only.
 44 Vic. ch. 28, sec. 4.
- In the case of every township it shall be the duty of the Assessor or Assessors, when making the annual assessment, to inquire of each resident taxable party whether there has been a birth or death in the family within the previous twelve months, and if either, whether the same has been registered or not. If it has not been registered, the Assessor shall put the figure 1 opposite the name in the column headed "Birth," or "Death," as the case may be ; if registered, the letter "R" in the column (twenty-eight) set apart for "registered."
- Column 29.—Acres of woodland.
 Column 30.—Acres of swamp, marsh, or waste land.
 Column 31.—Acres of orchard and garden.
 Column 32.—Number of acres under fall wheat.
 Column 33.—Date of delivery of notice under section 47.
 Column 34.—Each and every steam boiler in the municipality used for driving machinery, or for any manufacturing purpose, with the name of owner and the purpose for which the same is used.

Under the Franchise Assessment Act of 1889,

Sec. 2. (2) Every farmer's son *bona fide* resident on the farm of his or father mother, at the time of the making of the assessment roll, shall be entitled to be, and may be, entered, rated, and assessed on such roll, in respect of such farm, in manner following :

- (a) If the father is living, and either the father or mother is the owner of the farm, the son or sons may be entered, rated, and assessed, in respect of the farm, jointly with the father, and as if such father and son or sons were actually and *bona fide* joint owners thereof.
- (b) If the father is dead, and the mother is the owner of the farm, and a widow, the son or sons may be entered, rated, and assessed in respect of the farm, as if he or they was or were actually and

bona fide an occupant or tenant, or joint occupants or tenants thereof under the mother.

- (c) Occasional or temporary absence from the farm for a time or times, not exceeding in the whole six months of the twelve months next prior to the return of the roll by the assessor, shall not operate to disentitle a son to be considered *bona fide* resident as aforesaid.
- (d) If there are more sons than one so resident, and if the farm is not rated and assessed at an amount sufficient, if equally divided between them, to give a qualification to vote at a municipal election, to the father and all the sons, where the father is living, or to the sons alone where the father is dead and the mother is a widow, then the right to be assessed under this Act shall belong to and be the right only of the father and such of the eldest or elder of the said sons to whom the amount at which the farm is rated and assessed, will, when equally divided between them, give a qualification so to vote.
- (e) If the amount at which farm is so rated and assessed is not sufficient, if equally divided between the father if living, and one son, to give to each a qualification so to vote, then the father shall be the only person entitled to be assessed in respect of such farm.
- (f) A farmer's son entitled to be assessed under any of the preceding provisions, may require his name to be entered and rated on the assessment roll as a joint or separate owner, occupant, or tenant of the farm, as the case may be; and such farmer's son so entered and rated shall be liable in respect of such assessment as such owner, tenant, or occupant.

(For the guidance of Assessors in placing names of persons on the Roll as entitled to vote at the elections for *The Legislative Assembly* under *The Manhood Suffrage Act*, which came into effect on the 1st of January, 1889, the following extracts from that Act, and from *The Franchise Assessment Act, 1889*, are given):

Property or income qualification for voters as respects the Legislative Assembly is abolished, except as hereinafter provided.

Every male person of the full age of twenty-one years, a subject of Her Majesty by birth or naturalization, and not disqualified under sections 4 and 5 of *The Ontario Election Act*, or under this Act, and not otherwise by law prohibited from voting, shall, if duly entered on the list of voters proper to be used, be entitled to vote at elections to serve in the Legislative Assembly of this Province.

Provided that such person had resided within the Province for the nine months next preceding the time fixed by statute (or by a by-law authorized by statute) for beginning to make the assessment roll in which he is entitled to be entered as a person qualified to vote, or had so resided within the Province for the twelve months next preceding the time up to which a complaint may be made to the County Judge under *The Voters' Lists Act*, or this Act, to insert the name of such person in the list.

m. f.

And provided that such person was in good faith at the time fixed as aforesaid, a resident of, and domiciled in, the municipality in the list of which he is entered, and is, at the time of tendering his vote, a resident of and domiciled within the electoral district, and had resided in the said electoral district continuously from the time fixed as aforesaid for beginning to make said roll or for making such complaint, as the case may be.

A person may be resident in the municipality within the meaning of this Act, notwithstanding occasional or temporary absence in the prosecution of his occupation as a lumberman, mariner, or fisherman, or attendance as a student in an institution of learning in the Dominion of Canada; and such occasional or temporary absence shall not disentitle such person to be entered on the assessment roll or voters' list as a qualified voter, or to vote.

No person shall be entitled to be marked or entered by the assessor in the assessment roll as a qualified voter under *The Manhood Suffrage Act*, in respect of residence in a municipality where he is in attendance as a scholar or student at any school, university or other institution of learning, unless he has no other place of residence entitling him to vote under said act.

No person shall be entitled to be entered or marked by the assessor in the assessment roll as qualified to vote under *The Manhood Suffrage Act*, who at the time of marking or entering is a prisoner in a gaol or prison undergoing punishment for a criminal offence; or is a patient in a lunatic asylum; or is maintained, in whole or in part, as an inmate receiving charitable support or care in a municipal poorhouse or house of industry, or as an inmate receiving charitable support or care in a charitable institution receiving aid from the Province under any statute in that behalf.

Prisoner

The assessor shall place on the assessment roll, as qualified to be a voter under *The Manhood Suffrage Act*, the name of every male person who delivers or causes to be delivered to the assessor, an affidavit signed by such person in the form or to the effect set forth in Form "A" appended to the said Act, if the facts stated are such as entitle such person to be placed thereon, and the affidavit may be made before any assessor or Justice of the Peace, commissioner for taking affidavits, or notary public; and every such officer shall, upon request, administer an oath to any person wishing to make the affidavit.

*assessor may
Swear at*

The assessor shall also make reasonable enquiries in order to ascertain what persons resident in his municipality, or in the section of the municipality in respect of which the assessor is acting, are entitled to be placed on the assessment roll as qualified to be voters under *The Manhood Suffrage Act*, and shall place such persons on the roll as qualified to be voters without the affidavit referred to in the next preceding sub-section.

In addition to any other affidavit, oath, certificate, or statement required or directed by *The Assessment Act* or any Act in amendment thereof the assessor shall, at the foot of his assessment roll, after he has completed the same, make affidavit before a Justice of the Peace in the words, or to the effect following:

*75
6
950*

2

*100
15
5-10
100
1510*

*1400
950
800
2150*

"I have not entered any name in the above roll, or improperly placed any letter or letters in column 4 opposite any name, with intent to give to any person not entitled to vote, a right of voting.

"I have not intentionally omitted from the said roll the name of any person whom I believe to be entitled to be placed thereon, nor have I, in order to deprive any person of a right of voting, omitted from column 4 opposite the name of such person, any letter or letters which I ought to have placed there."

Complaints of persons having been wrongfully entered on the assessment roll as qualified to be voters under *The Manhood Suffrage Act*, or of persons not having been entered thereon as qualified to be voters under the said Act, who should have been so entered, may by any person entitled to be a voter under said Act, or to be entered on the voters' list in the municipality or in the electoral district in which the municipality is situate, be made to the Court of Revision as in the case of assessments.

Enfranchised Indians, whether of whole or part Indian blood, shall, like other persons, be entitled to vote without having a property qualification.

Unenfranchised Indians, of whole or part Indian blood, not residing among Indians or on an Indian reserve, shall, in lieu of legal enfranchisement, have the same property qualification as heretofore to entitle them to vote.

Unenfranchised Indians, of whole or part Indian blood, residing among or on an Indian reserve; shall not be entitled to vote.

The same property and other qualifications as heretofore are continued with respect to voters in such of the municipalities, townships, and places in the Electoral Districts of Algoma East, Algoma West, East Victoria, North Hastings, North Renfrew, South Renfrew, Muskoka, and Parry Sound, as shall from time to time have no assessment roll or voters' list.

Opposite the name of every person qualified to be a voter, the assessor shall in column 4 (mentioned in section 14 of *The Assessment Act*) and (in addition to the letters, if any, required to shew the qualification of such person in respect of municipal elections) write in capitals the letters M. F., meaning thereby "Manhood Franchise," and shall number all such names.

Opposite every such name the assessor shall also in column 8, mentioned in section 14 of *The Assessment Act*, enter

(a) In the assessment roll of a city, town, or village, the residence of such person by the number thereof (if any), and the street or locality whereon or wherein the same is situate :

(b) In the assessment roll of a township the concession wherein and the lot or part of a lot whereon, such person resides ;

and in all cases, any additional description, as to locality or otherwise, which may be reasonably necessary to enable the residence to be ascertained and verified.

FORM A.

*(Referred to in section 9.)*AFFIDAVIT OF PERSONS CLAIMING TO BE PLACED ON THE ROLL BY VIRTUE OF
MANHOOD QUALIFICATION.

I, *A. B.*, make oath and say, I am a British subject and have resided in this Province for the nine months next preceding the (a) day of (a) in the present year.

I am in good faith a resident of and domiciled in (*giving name of municipality*), and now reside therein at (*Here give the deponent's residence by the number thereof (if any) and the street or locality whereon or wherein the same is situated, if in a city, town, or village. If the residence is in a township, give the concession wherein, and the lot or part of the lot whereon it is situated.*)

*Here may be added the following:—*And I have not been absent, except occasionally or temporarily, in the prosecution of my occupation as a lumberman, mariner, or fisherman, or in attendance as a student in an institution of learning in the Dominion of Canada, *naming the institution (as the case may be).*

That I am of the full age of 21 years (or that I shall be of the full age of 21, on the day of *as the case may be*), and am not disqualified from voting at elections for the Legislative Assembly of Ontario ;

Sworn before me at , in the county of , this day } *A. B.*
of , 18 . }

C. D.,

A Justice of the Peace (or *as the case may be*), for the above named County.

(a) The date to be inserted here in administering the oath is the day fixed by Statute (or by a by-law authorized by Statute) for the assessor to begin to make his roll.

Mode of Assessing Real Estate.

Land shall be assessed in the municipality in which the same lies, and in the case of Cities and Towns, in the ward in which the property lies, and this shall include the lands of incorporated Companies, as well as other property ; and when any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated, and against the person in possession or charge thereof, as well as against the owner.

Land occupied by the owner shall be assessed in his name.

Land not occupied by the owner, but of which the owner is known, and at the time of the assessment being made, resides or has a legal domicile or place of business in the municipality, or has given the notice mentioned in section three, the same shall be assessed against such owner alone, if the land is unoccupied, or against the owner and occupant, if the occupant is any other person than the owner.

If the owner of the land is not resident within the municipality, but resident within this Province, then, if the land is occupied, it shall be assessed in the name of and against the occupant and owner ; but, if the land is not occupied, and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident.

In the case of real property, owned by a person not resident within this Province, who has not required his name to be entered on the assessment roll, then if the land is occupied, it shall be assessed in the name of and against the occupants as such, and he shall be deemed the owner thereof for the purpose of imposing and collecting taxes upon and from the same land ; but if the land is not occupied, and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident ; and it shall not be necessary that the name of such non-resident or owner be inserted in the assessment roll, but it shall be sufficient to mention therein the name of the reputed owner, or the words, "*Owner Unknown*," according to the Assessor's knowledge or information.

Where land is assessed against both the owner and occupant, or owner and tenant, the Assessor shall place both names within brackets on the roll, and shall write opposite the name of the owner the letter "F," and opposite the name of the occupant or tenant the letter "T;" and both names shall be numbered on the roll.

No ratepayer shall be counted more than once in returns and lists required by law for municipal purposes ; and the taxes may be recovered from either the owner, tenant, or occupant, or from any future owner, tenant, or occupant, saving his recourse against any other person.

When the land is owned or occupied by more persons than one, and all their names are given to the Assessor, they shall be assessed therefor in the proportions belonging to or occupied by each respectively ; and if a portion of the land so situated is owned by parties who are non-resident, and who have not required their names to be entered on the roll, the whole of the property shall be assessed in the names furnished to the Assessor as the names of the owners, saving the recourse of the persons whose names are so given against the others.

If any member of a partnership so requests, his share of interest, of or in the real or personal property of, or belonging to the partnership, shall for all purposes and in all respects be assessed as if the same were the separate and individual property of such member, and formed no part of said partnership property. (Ont. Stat. 42 Vic. ch. 32, sec. 3.)

Any occupant may deduct from his rent and taxes paid by him, if the same could also have been recovered from the owner, or previous occupant, unless there is a special agreement between the occupant and the owner to the contrary.

In any case when, under the eighteenth section of the Assessment Act, land is assessed against both the owner and occupant, or owner and tenant, then such occupant or tenant shall be deemed and taken to be the person primarily liable for the payment of school rates and for determining whether such rates shall be applied to Public or Separate School purposes, and no agreement between the owner or tenant as to the payment of taxes as between themselves shall be allowed to alter or affect this provision otherwise ; and in any case where as between the owner and tenant or occupant, the owner is not to pay taxes, if by the default of the tenant or occupant to pay the same the owner is compelled to pay any such school rate, he may direct the same to be applied to either Public or Separate School purposes. R. S. O. 1887, c. 227, s. 51.

The Assessor shall write opposite the name of any non-resident freeholder, who requires his name to be entered on the roll, as hereinbefore provided, in column number three, the letters "N. R." and the address of such freeholder.

Except in the case of mineral lands hereinafter provided for, real and personal property shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor.

In estimating the value of mineral lands, such lands and the buildings thereon shall be valued and estimated at the value of other lands in the neighbourhood for agricultural purposes, but the income derived from any mine or mineral work shall be subject to taxation, in the same manner as other incomes under this Act.

In assessing vacant ground, or ground used as farm, garden, or nursery, and not in immediate demand for building purposes, in cities, towns, or villages whether incorporated or not, the value of such vacant or other ground shall be that at which sales of it can be freely made; and where no sales can be reasonably expected during the current year, the Assessors shall value such land as though it was held for farming or gardening purposes, with such per centage added thereto as the situation of the land reasonably calls for; and such vacant land, though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot describing the same by the description of the block or by the number of the lot and concession of the township in which the same is situated, as the case may be.

*vacant
ground*

In Cities the Council may direct in this matter, and in Towns and Incorporated Villages where the extent of such grounds exceeds ten acres the Council may direct as to the mode of assessing in such lands.

In such case, the number and description of each lot, comprising each such block shall be inserted in the assessment roll; and each lot shall be liable for a proportionate share as to value, and the amount of the taxes, if the property is sold for arrears of taxes.

When ground is not held for the purposes of sale, but *bona fide* enclosed and used in connection with a residence or building as a paddock, park, lawn, garden, or pleasure ground, it shall be assessed therewith, at a valuation which, at six per centum, would yield a sum equal to the annual rental which, in the judgment of the Assessors, it is fairly and reasonably worth for the purpose for which it is used, reference being always had to its position and local advantages. R. S. O. 1887, c. 180, s. 25.

Paddock

The grounds used as a paddock, park, lawn, or pleasure ground shall in the discretion of the Council of the Municipality, by by law, be assessed like other ground. (43 Vic. c. 27-36.)

Every Railway Company shall annually transmit, on or before the first day of February, to the Clerk of every Municipality in which any part of the roadway or other real property of the Company is situated, a statement showing:

1. The quantity of land occupied by the roadway, and the actual value thereof, according to the average value of land in the locality, as rated on the assessment roll of the previous year;

2. The real property other than the roadway in actual use and occupation by the Company, and its value ; and

3. The vacant land not in actual use by the Company, and the value thereof, as if held for farming and gardening purposes ;

And the Clerk of the Municipality shall communicate such statement to the Assessor, who shall deliver at, or transmit by post to, any station of the Company a notice addressed to the Company of the total amount at which he has assessed the real property of the Company in his Municipality or Ward, showing the amount of each description of property mentioned in the above statement of the Company : and such statement and notice respectively shall be held to be the statement and notice required by the *forty-second* and *forty-seventh* sections of the Assessment Act.

Where a by-law is passed in accordance with sections 551 and 552 of the Revised Municipal Act, for making local improvements, the Corporation, Trustees, or other persons in whom is vested any land on which a place of worship is erected, or land used in connection therewith, shall be assessed for the improvement, in the same manner and to the same extent as the other owners and land benefited by the improvement. Or, if no by-law is passed, and the Corporation, Trustees, or other person in whom is vested any place of worship or land used in connection therewith, join in a petition of two-thirds of the owners of real property to be benefited by the proposed improvement, representing at least one-half in value of the property, including the said property so vested in the Corporation, Trustees, or other persons as aforesaid, such property as aforesaid shall be assessable as in the case of the other owners of property benefited by the improvement.

Non-Resident Lands.

As regards the lands of non-residents who have not required their names to be entered in the roll, the Assessors shall proceed as follows :

1. They shall insert such land in the roll separated from the other assessments, and shall head the same as "*Non-residents' Land Assessment.*"

2. If the land is not known to be sub-divided into lots, it shall be designated by its boundaries or other intelligible description.

3. If it is known to be sub-divided into lots, or is part of a tract known to be so sub-divided, the Assessors shall designate the whole tract in the manner prescribed with regard to undivided tracts ; and if they then can obtain correct information of sub-divisions, they shall put down in the roll, and in a first column, all the unoccupied lots by their numbers and names alone, and without the names of the owners, beginning at the lowest number and proceeding in numerical order to the highest ; in a second column, and opposite to the number of each lot, they shall set down the quantity of land therein liable to taxation ; in a third column, and opposite to the quantity, they shall set down the value of such quantity, and, if such quantity is a full lot, it shall be sufficiently designated as such by its name or number, but if it is part of a lot, the part shall be designated in some other way whereby it may be known.

Mode of Assessing Personal Property.

Subject to the provisions of section 8 of the Assessment Act, no person deriving an income exceeding \$400 per annum from any trade, calling, office, profession or other source whatsoever; not declared exempt by the Assessment Act, shall be assessed for a less sum as the amount of his net personal property than the amount of such income during the year then last past in excess of the said sum of \$400, but no deduction shall be made from the gross amount of such income by reason of any indebtedness, save such as is equal to the annual interest thereof; and, such last year's income, in excess of the said sum of \$400, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together, and constitute his personal property liable to assessment.

The deduction of \$400 from the income of a person having an income exceeding that amount shall not be made in case such income exceeds one thousand dollars.

The personal property of an incorporated Company, other than the companies mentioned in the following sub-section, shall be assessed against the Company, in the same manner as if the Company were an unincorporated Company as partners.

The personal property of a Bank or of a Company which invests the whole or the principal part of its means in gas works, plank and gravel roads, railways and tram roads, harbours, or other works requiring the investment of the whole or principal part of its means in real estate, shall, as hitherto, be exempt from assessment; but the shareholders shall be assessed on the income derived from such companies.

The beneficial owner of shares which do not stand in his own name may be assessed for the income he derives therefrom, as if the shares stood in his own name.

All personal property within the Province, the owner of which is not resident in the Province, shall be assessable like the personal property of residents, and whether the same is or is not in the possession or control, or in the hands of an agent or a trustee on behalf of the non-resident owner; and all such personal property of non-residents may be assessed in the owner's name, as well as in the name of the agent, trustee or other person (if any) who is in the possession or control thereof.

The property shall be assessable in the municipality in which it may happen to be.

This section does not apply to dividends which are payable to, or other choses in action which are owned by and stand in the name, of a person who does not reside in the Province.

The personal property of a partnership shall be assessed against the firm at the usual place of business of the partnership; and a partner in his individual capacity shall not be assessable for his share of any personal property of the partnership which has already been assessed against the firm.

\$1,100

If income
for \$600 and
for \$200

If a partnership has more than one place of business, each branch shall be assessed, as far as may be, in the locality where it is situate, for that portion of the personal property of the partnership which belongs to that particular branch; and if this cannot be done, the partnership may elect at which of its places of business it will be assessed for the whole personal property, and shall be required to produce a certificate at each of the other places of business of the amount of personal property assessed against it elsewhere.

Every person having a farm, shop, factory, office, or other place of business where he carries on a trade, profession, or calling, shall for all personal property owned by him wheresoever situate, be assessed in the Municipality or Ward where he has such place of business, at the time when the assessment is made.

If he has two or more such places of business in different Municipalities or Wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat; or, if this cannot be done, he shall be assessed for part of his personal property at one, and part at another of his places of business; but he shall, in all such cases, produce a certificate at each place of business of the amount of personal property assessed against it elsewhere.

If any person has no place of business, he shall be assessed at his place of residence.

Every person who holds any appointment of office of emolument to which any salary, gratuity or other compensation is attached, and performs the duties of such appointment or office within a Municipality in which he does not reside, shall be assessed in respect of the amount of such salary, gratuity, or other compensation at the place where he performs such duties, and he shall not be assessable therefor at his place of residence, but, if required, shall procure a certificate of being otherwise assessed under the provision of this section; but this section shall not apply to County Municipal officers, or to Government officers or officers of minor municipalities when the location of the office is fixed by law or regulation of the Government or municipality, but in such cases the salary, gratuity or other compensation shall be assessed against the incumbent of the office in the municipality wherein he resides. R. S. O. 1887, 43 V. c. 27, s. 19; 50 V. c. 32, s. 2.

The personal property of a person not resident within this Province, shall be assessed in the name of and against any agent, trustee, or other person who is in the control or possession thereof, and shall be deemed to be the individual property of such agent, trustee, or other person, for all objects within the Assessment Act.

In case of personal property owned or possessed by or under the control of more than one person resident in the Municipality or Ward, each shall be assessed for his share only, or if they hold in a representative character, then each shall be assessed for an equal portion only.

Personal property in the sole possession or under the sole control of any person as trustee, guardian, executor, or administrator, shall be assessed against such person alone.

The exemption to which certain officers connected with the Superior

Residence

Courts were, at the time of their appointment, and on the 5th day of March, 1880, entitled by statute, in respect of their salaries, is abolished as respects all persons appointed by the Lieutenant Governor to such offices after the 5th day of March, 1880, or hereafter.

Where a person is assessed as trustee, guardian, executor, or administrator, he shall be assessed as such, with the addition to his name of his representative character; and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him, whether in his individual name, or in conjunction with others in such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same Municipality are joined with him in such representative character.

Information to be given to Assessors by Parties Liable to be Assessed.

It shall be the duty of every person assessable for real or personal property in any Local Municipality, to give all necessary information to the Assessors, and if required by the Assessor, or by one of the Assessors, if there is more than one, he shall deliver to him a statement in writing, signed by such person (or by his agent, if the person himself is absent) containing:

- (a) All the particulars respecting the real or personal property assessable against such person which are required in the Assessment Roll.

and if any reasonable doubt is entertained by the Assessor of the correctness of any information given by the party applied to, the Assessor shall require from him such written statement. (The fine for default shall be \$20)

Every Corporation whose dividends are liable to taxation as against the shareholders, shall at the written request of the Assessor of any Municipality in which there is or are any person or persons liable to be assessed for income derived from stock in such Corporation (such written request to be communicated by delivering the same to the principal officer of the Corporation in this Province, or by leaving the same at the principal office in the Province, or to be made by registered letter, prepaid, addressed to the Corporation at the place of such principal office), and within thirty days after the delivery, leaving or posting of such written request, deliver to such Assessor, or send to him in a registered letter, prepaid, a statement in writing setting forth the names of the shareholders who are resident in such Municipality, or who ought to be assessed for their income by such Municipality, the amount of stock held by every such person on the day named for that purpose by the Assessor in his said written request, and the amount of dividends and bonuses declared during the twelve months preceding; which statement in writing to be so furnished to the Assessor, shall contain also a certificate under the hand of the principal officer of the Corporation in the Province, declaring that the same contains to the best of the knowledge and belief of such officer, a correct list of such shareholders, and of the amount of stock held by

each on the day so named by the Assessor, so far as appears from the books of the Corporation, or so far as is known otherwise by such officer. (The fine for default shall be one hundred dollars.) (43 Vic. ch. 27, sec. 15.)

No such statement shall bind the Assessor, or excuse him from making due enquiry to ascertain its correctness; and, notwithstanding the statement, the Assessor may assess such person for such amount of real or personal property as he believes to be just and correct, and may omit his name or any property which he claims to own or occupy, if the Assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such property.

In case any person fails to deliver to the Assessor the written statement mentioned in the preceding sections when required so to do, or knowingly states anything falsely in the written statement required to be made as aforesaid, such person shall, on complaint of the Assessor, and upon conviction before a Justice of the Peace having jurisdiction within the county wherein the Municipality is situate, forfeit and pay a fine to be recovered in like manner as other penalties upon summary conviction before a Justice of the Peace. (The fine shall be \$20.)

To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and the assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed, or to be entered or named in the roll as so entitled to be a voter, it shall be the duty of the assessor to make reasonable enquiries before assessing, entering or naming any such person in the assessment roll.

Any person whomsoever entitled to be assessed or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed, or shall have his name so inserted or entered without any request in that behalf; and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, shall, in order to have the name of any other person entered or inserted in the assessment roll, or list of voters, as the case may be, have for all purposes the same right to apply, complain or appeal to a Court or a Judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom.

Any person who wilfully or improperly inserts, or procures or causes the insertion of a name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in either or any such case to give to a person not entitled thereto either the right or an apparent right to be a voter; or who wilfully inserts, or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a

person at too low an amount with intent in either case to deprive any person of his right to be a voter, shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding \$200, and to imprisonment until the fine is paid, or to imprisonment in the common gaol of the county or city, for a period not exceeding six months, or to both such fine and imprisonment in the discretion of the Court. \$200

Every Assessor, before the completion of his roll, shall leave for every party named thereon, resident or domiciled, or having a place of business within the Municipality, and shall transmit by post to every non-resident who has required his name to be entered thereon, and furnished his address to the Clerk, a notice of the sum at which his real and personal property has been assessed, according to the form of Schedule B. annexed to this Act, and shall enter on the roll opposite the name of the party, the time of delivering or transmitting such notice, which entry shall be *prima facie* evidence of such delivery or transmission.

Nothing in section 47 of *The Assessment Act* contained shall be deemed to require the assessor to give, leave or transmit any notice to any person entered on the assessment roll as a farmer's son, either under the provisions of said Act as amended by this Act or otherwise, but in any notice given or transmitted to any farmer under the provisions of said section the assessor shall enter and set forth the name of every person entered in said roll as a son of such farmer.

Any notice, document, or paper necessary to be given to or left with, or served upon a farmer's son under any of the provisions of *The Assessment Act*, shall be deemed to be given to, or left with, or served upon such son if the same is given to him personally, or is left with some grown person at the residence of the farmer whose son he is.

notice
left at
residence

Statute Labour.

No person in Her Majesty's Naval or Military Service on full pay, or on actual service, shall be liable to perform statute labour or to commute therefor; nor shall any non-commissioned officer or private of the volunteer force, certified by the officer commanding the company to which such volunteer belongs, or is attached, as being an efficient volunteer, but this last exemption shall not apply to any volunteer who is assessed for property. (*Firemen exempted in certain cases.*)

Every other male inhabitant of a City, Town, or Village, of the age of twenty-one years and upwards, and under sixty years of age, (and not otherwise exempted by law from performing statute labour), who has not been assessed upon the assessment roll of the City, Town, or Village, or whose taxes do not amount to two dollars, shall, instead of such labour, be taxed two dollars yearly therefor, to be levied and collected at such time, by such person, and in such manner as the Council of the Municipality may, by by-law, direct, and such inhabitant shall not be required to have any property qualification.

The Council of every City, Town, and Incorporated Village, may pass a by-law or by-laws to reduce or abolish the amount to be paid in lieu of statute labour, as provided by the next preceding section. 46 Vic. ch. 24, sec. 2.

Subject to the provisions of the next preceding section, no person shall be exempt from the tax in the last preceding section named, unless he produces a certificate of his having performed statute labour or paid the tax elsewhere.

The Council of every township shall have the power to pass by-laws to reduce the amount of statute labour to be performed by the rate-payers or others within said township, or to entirely abolish such statute labour and the performance thereof by all persons within said township. 43 Vic. ch. 27, sec. 21.

Subject to the provisions of the next preceding section, every male inhabitant of a township, between the ages aforesaid, who is not otherwise assessed, and who is not exempt, by law from performing statute labour, shall be liable to two days of statute labour on the roads and highways in the Township.

Every person assessed upon the assessment roll of a Township, shall, if his property is assessed at not more than three hundred dollars, be liable to two days statute labour; at more than three hundred dollars, but not more than five hundred dollars, three days; at more than five hundred dollars, but not more than seven hundred dollars, four days; at more than seven hundred dollars, but not more than nine hundred dollars, five days; and for every three hundred dollars over nine hundred dollars, or any fractional part thereof over one hundred and fifty dollars, one additional day; but the Council of any township, by a by-law operating generally and ratably, may reduce or increase the number of day's labour to which all the parties, rated on the assessment roll or otherwise, shall be respectively liable, so that the number of days labour to which each person is liable shall be in proportion to the amount at which he is assessed.

In townships where farm lots have been subdivided into park or village lots, and the owners are not resident, and have not required their names to be entered on the assessment roll, the statute labour shall be commuted by the Township Clerk, in making out the list required under the nineteenth section of this Act, where such lots are under the value of two hundred dollars, to a rate not exceeding one-half per centum on the valuation; but the Council may direct a less rate to be imposed by a general by-law affecting such village lots.

The Council of any Township may, by by-law, direct that a sum not exceeding one dollar a day shall be paid as commutation of statute labour in which case the commutation tax shall be added in a separate column in the Collector's roll, and shall be collected and accounted for like other taxes.

Any local Municipal Council may, by a by-law, passed for that purpose, fix the rate at which parties may commute their statute labour at any sum not exceeding one dollar for each day's labour, and the sum so fixed shall apply equally to residents who are subject to statute labour, and to non-residents in respects to their property.

Where no such by-law has been passed, the statute labour in Townships, in respect of lands of non-residents, shall be commuted at the rate of one dollar for each day's labour.

Labor

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 5 00 3
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Every farmer's son, rated and entered as such on the assessment roll of any municipality, shall, if not otherwise exempted by law, be liable to perform statute labour or commute therefor, as if he were not so rated and assessed.

Any person liable to pay the sum named in the eighty-eighth section, or any sum for statute labour commuted under the ninety-fourth section of this Act, shall pay the sum to the Collector to be appointed to collect the same, within two days after demand thereof by the said Collector; and in case of neglect or refusal to pay the same, the Collector may levy the same by distress of goods and chattels of the defaulter, with costs of the distress; and if no sufficient distress can be found, then, upon summary conviction before a Justice of the Peace of the County in which the local Municipality is situate, of his refusal or neglect to pay the said sum, and of there being no sufficient distress, he shall incur a penalty of five dollars with costs, and, in default of payment at such time as the convicting Justice shall order, shall be committed to the Common Gaol of the County and be there put to hard labour for any time not exceeding ten days, unless such penalty and costs, and the costs of the warrant of commitment and of conveying the said person to gaol, are sooner paid.

Any person liable to perform statute labour under the ninety-first section of this Act, not commuted, shall perform the same when required so to do by the Pathmaster or other officer of the Municipality appointed for the purpose; and, in case of wilful neglect or refusal to perform such labour, after six days' notice requiring him to do the same, shall incur a penalty of five dollars, and upon summary conviction thereof before a Justice of the Peace aforesaid, such Justice shall order the same, together with the costs of the prosecution and distress, to be levied by distress of the offender's goods and chattels, and in case there is no sufficient distress such offender may be committed to the Common Gaol of the County, and there be put to hard labour for any time not exceeding ten days, unless such penalty and costs, and the costs of the warrant of commitment and of conveying the said person to gaol, are sooner paid.

All sums and penalties, other than costs, recovered under this section shall be paid to the Treasurer of the local Municipality, and form part of the Statute Labour Fund thereof.

No non-resident who has not required his name to be entered on the roll shall be permitted to perform statute labour in respect of any land owned by him, but a commutation tax shall be charged against every separate lot or parcel according to its assessed value; and in all cases in which the statute labour of a non-resident is paid in money, the Municipal Council shall order the same to be expended in the statute labour division where the property is situate, or where the said statute labour tax is levied.

In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labour or pay commutation for the same, the Overseer of the Highways in whose division he is placed shall return him as a defaulter to the Clerk of the Municipality, before the fifteenth day of August, and the Clerk shall in that case enter the commutation for statute labour against the name in the Collector's roll; and

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in all cases, both of residents and non-residents, the statute labour shall be rated and charged against every separate lot or parcel according to its assessed value.

Whenever one person is assessed for lots or parts of several lots in one Municipality, not exceeding in the aggregate two hundred acres, the said part or parts shall be rated and charged for statute labour as if the same were one lot, and the statute labour shall be rated and charged against any excess of said parts in like manner; but every resident shall have the right to perform his whole statute labour in the statute labour division in which his residence is situate, unless otherwise ordered by the Municipal Council.

200ac
1st

Dogs.

The Assessor or Assessors of every Municipality within which the Act has not been dispensed with, shall at the time of making their annual assessments, enter on the assessment roll, in a column prepared for the purpose, opposite the name of every person assessed, and also opposite the name of every resident inhabitant not otherwise assessed, being the owner or keeper of any dog or dogs, the number by him or her owned or kept.

The owner or keeper of any dog shall, when required by the Assessor or Assessors, deliver to him or them, in writing, the number of dogs owned or kept, whether one or more; and for every neglect or refusal to do so, and for every false statement made in respect thereof, shall incur a penalty of five dollars, to be recovered with costs before any Justice of the Peace for the Municipality.

Duties as to Completion and Return of Rolls.

Subject to the special provisions relating to Counties, Cities, Towns, and Villages:

Every Assessor shall begin to make his roll in each year not later than the fifteenth day of February, and shall complete the same on or before the thirtieth day of April, and shall attach thereto a certificate signed by him, and verified upon oath or affirmation in the form following:

15th Feb

"I do hereby certify that I have set down in the above Assessment Roll all the real property liable to taxation situate in the Municipality (or Ward) of (as the case may be) and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said Assessment Roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named on the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify, that I have entered thereon the names of all the resident householders, tenants, and freeholders, and of all other persons who have required their names to be entered thereon, with the true amount of property occupied or owned, or of income received by each, and that I have not entered the names of any persons whom I do not truly believe to be a householder, tenant, or freeholder, or the *bond fide* occupier or owner of the property, or in receipt of the income set down opposite his name, for his own use and benefit; and I further certify that according to the best of my knowledge and belief, I have entered thereon the name of every person entitled to be so entered either under *The Assessment Act* or, *The Manhood*

Suffrage Act, or of any Act amending either of the said Acts, and that I have not intentionally omitted from said roll the name of any person whom I knew, or had good reason to believe, was or is entitled to be entered thereon under any or either of the said Acts ; and I further certify that the date of delivery or transmitting the notice required by section 47 of *The Assessment Act* is in every case truly and correctly stated in the said roll ; 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 a person a vote, and that the amount for which each such person is assessed upon the said roll truly and correctly appears in the said notice delivered or transmitted to him as aforesaid."

Every Assessor shall, on or before the first day of May, deliver to the Clerk of the Municipality such assessment roll, completed and added up, with the certificates and affidavits attached ; and the Clerk shall immediately upon the receipt of the roll, file the same in his office, and the same shall, at all convenient office hours, be open to the inspection of all the householders, tenants, freeholders and income voters resident, owning or in possession of property, or in receipt of incomes, in the Municipality.

Special provisions relating to Counties, Cities, Towns, and Villages.

In Cities and Towns separate from the County, the Council, instead of being bound by the periods above mentioned for taking the assessment, and by the periods named for the revision of the rolls by the Court of Revision, and by the County Judge, may pass by-laws for regulating the above periods, as follows, that is to say :—For taking the assessment between the first day of July and the thirtieth day of September, the rolls being returnable in such case to the City or Town Clerk on the first day of October ; and in such case the time for closing the Court of Revision shall be the fifteenth day of November, and for final return by the Judge of the County Court, the thirty-first day of December ; and the assessment so made and concluded, may be adopted by the Council of the following year as the assessment on which the rate of taxation for the said following year shall be levied, and in the year following the passing of the by-law, the Council may adopt the assessment of the preceding year as the basis of the assessment of that year.

In Cities, Towns, Townships, or Incorporated Villages the Council may, by a by-law or by-laws, require the payment of taxes and of all local improvement assessments, including sewer rents and rates, to be made into the office of the treasurer or collector by any day or days to be named therein, in bulk or by instalments, and may, by such by-law or by laws, allow a discount for the prompt payment of such taxes, assessments, rents, or rates, or any instalment thereof, on or before the day or days on which the same shall be made payable. The Council may, by by-law or by-laws, impose an additional percentage charge not exceeding five per cent. on every tax or assessment, rent or rate, or instalment thereof, whether the same be payable in bulk or instalments, which shall not be paid on the day appointed for the payment thereof, and in towns, villages, or townships, where no day shall have been appointed for payment, the Council may, by by-law or by-laws, impose such percentage on those which shall not have been paid on or before the 14th day of

December in each year, there having been fourteen days previous demand or notice as hereinafter provided, and such additional percentage shall be added to such unpaid tax or assessment, rent, or rate, or instalment thereof, and be collected by the collector or otherwise, as if the same had originally been imposed and formed part of such unpaid tax or assessment, rent, or rate, or instalment thereof.

County Councils may pass by-laws for taking the assessment in Towns, Townships, and Incorporated Villages, between the first day of February and the first day of July.

If such by-law extends the time for making and completing the assessment rolls beyond the first day of May, then the time for closing the Court of Revision shall be six weeks from the day to which such time is extended, and for final return by the Judge of the County, twelve weeks from that day.

Duties of Assessors in Regard to Arrears of Taxes.

The Treasurer of every County shall furnish to the Clerk of each Municipality, except Cities and Towns, in the County, and the Treasurer of every City and Town shall furnish to the Clerk of his Municipality, a list of all the lands in his Municipality in respect of which any taxes have been in arrear for the three years next proceeding the first day of January in any year; and the said list shall be so furnished on or before the first day of February in every year, and shall be headed in the words following: "*List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and*" The taxes for the first year of the three which have expired, on any land to be sold for taxes, shall be deemed to have been due for three years, although the same may not have been placed upon the Collector's roll until some month in the year later than the month of January.

The Clerk of the Municipality is hereby required to keep the said list so furnished by the Treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver to the Assessor or Assessors of the Municipality, in each year, as soon as such Assessor or Assessors are appointed, a copy of such list; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied, or are incorrectly described, and to notify such occupants and also the owners thereof, if known, whether resident in the Municipality or not, upon their respective Assessment notices, that the land is liable to be sold for arrears of taxes, and enter in a column (to be reserved for the purpose) the words "*Occupied and Parties notified,*" or "*Not Occupied,*" as the case may be, and all such lists shall be signed by the Assessor or Assessors and returned to the Clerk with the assessment roll, together with a memorandum of any error discovered therein, and the Clerk shall file the same in his office for public use; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising concerning the assessment of such lands.

The Assessors shall attach to each such list a certificate signed by them, and verified by oath or affirmation, in the form following: "I do certify that I have examined all the lots in this list named, and that I have entered the names of all occupants thereon, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.

Assessor
Certificate

Penalties for Non-performance of Duties.

If any Treasurer, Assessor, Clerk or other officer refuses or neglects to perform any duty required of him by the Assessment Act, he shall, upon conviction thereof, before any Court of competent jurisdiction in the County in which he is Treasurer, Assessor, Clerk, or other officer, forfeit to Her Majesty such sum as the Court may order and adjudge, not exceeding one hundred dollars.

If any Assessor neglects or omits to perform his duties, the other Assessor or other Assessors (if there be more than one for the same locality), or one of such Assessors, shall, until a new appointment, perform the duties, and shall certify upon his or their assessment roll the name of the delinquent Assessor, and also, if he or they know it, the cause of the delinquency; and any Council may, after an Assessor neglects or omits to perform his duties, appoint some other person to discharge such duties; and the Assessor so appointed shall have all the powers and be entitled to all the emoluments which appertain to the office.

If any Clerk, Treasurer, Assessor, or Collector, acting under the Assessment Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's or Collector's roll, or wilfully and fraudulently inserts therein the name of any person who shall not be entered, or fraudulently omits any duty required of him by the Act, he shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding two hundred dollars, and to imprisonment until the fine is paid, in the common gaol of the County or City, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

Proof, to the satisfaction of the jury, that any real property was assessed by the Assessor at an actual value greater or less than its true actual value by thirty per centum thereof, shall be *prima facie* evidence that the assessment was unjust or fraudulent.

30 p. c.

An Assessor convicted of having made any unjust or fraudulent assessment, shall be sentenced to the greatest punishment, both by fine and imprisonment, allowed by this Act.

With reference to "The Juror's Act," if any Assessor of any Township, Village, or Ward, except in the cases provided for by sections 52 and 54 of the Assessment Act, neglects or omits to make out and complete his assessment roll for the Township, Village, or Ward, and to return the same to the Clerk of such Township or Village, or of the City or Town in which such Ward is situated, or to the proper officer or place of deposit of such roll, on or before the first day of September of

the year for which he is Assessor, every such Assessor so offending shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to use of the Municipality, and the other moiety with costs, to such person as may sue for the same in any Court of competent jurisdiction; but nothing herein contained shall be construed to relieve any Assessor from the obligation of returning his assessment roll, at the period required elsewhere by the Act, and from the penalties incurred by him not returning the same accordingly.