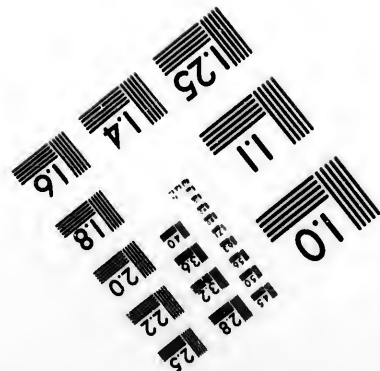
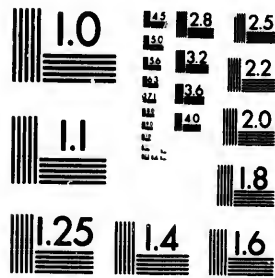


**IMAGE EVALUATION
TEST TARGET (MT-3)**



**CIHM/ICMH
Microfiche
Series.**

**CIHM/ICMH
Collection de
microfiches.**



Canadian Institute for Historical Microreproductions

Institut canadien de microreproductions historiques

1980

Technical Notes / Notes techniques

The Institute has attempted to obtain the best original copy available for filming. Physical features of this copy which may alter any of the images in the reproduction are checked below.

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Certains défauts susceptibles de nuire à la qualité de la reproduction sont notés ci-dessous.

Coloured covers/
Couvertures de couleur

Coloured pages/
Pages de couleur

Coloured maps/
Cartes géographiques en couleur

Coloured plates/
Planches en couleur

Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées

Show through/
Transparence

Tight binding (may cause shadows or distortion along interior margin)/
Reliure serré (peut causer de l'ombre ou de la distortion le long de la marge intérieure)

Pages damaged/
Pages endommagées

Additional comments/
Commentaires supplémentaires

Bibliographic Notes / Notes bibliographiques

Only edition available/
Seule édition disponible

Pagination incorrect/
Erreurs de pagination

Bound with other material/
Relié avec d'autres documents

Pages missing/
Des pages manquent

Cover title missing/
Le titre de couverture manque

Maps missing/
Des cartes géographiques manquent

Plates missing/
Des planches manquent

Additional comments/
Commentaires supplémentaires

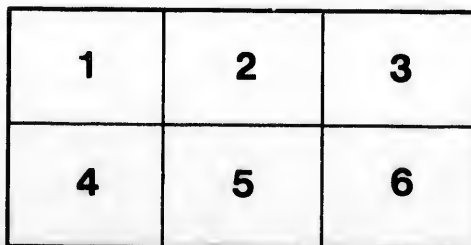
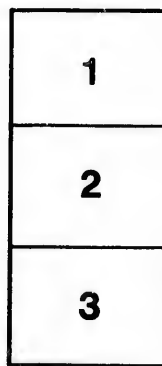
The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

The last recorded frame on each microfiche shall contain the symbol \rightarrow (meaning "CONTINUED"), or the symbol ∇ (meaning "END"), whichever applies.

The original copy was borrowed from, and filmed with, the kind consent of the following institution:

National Library of Canada

Maps or plates too large to be entirely included in one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams illustrate the method:



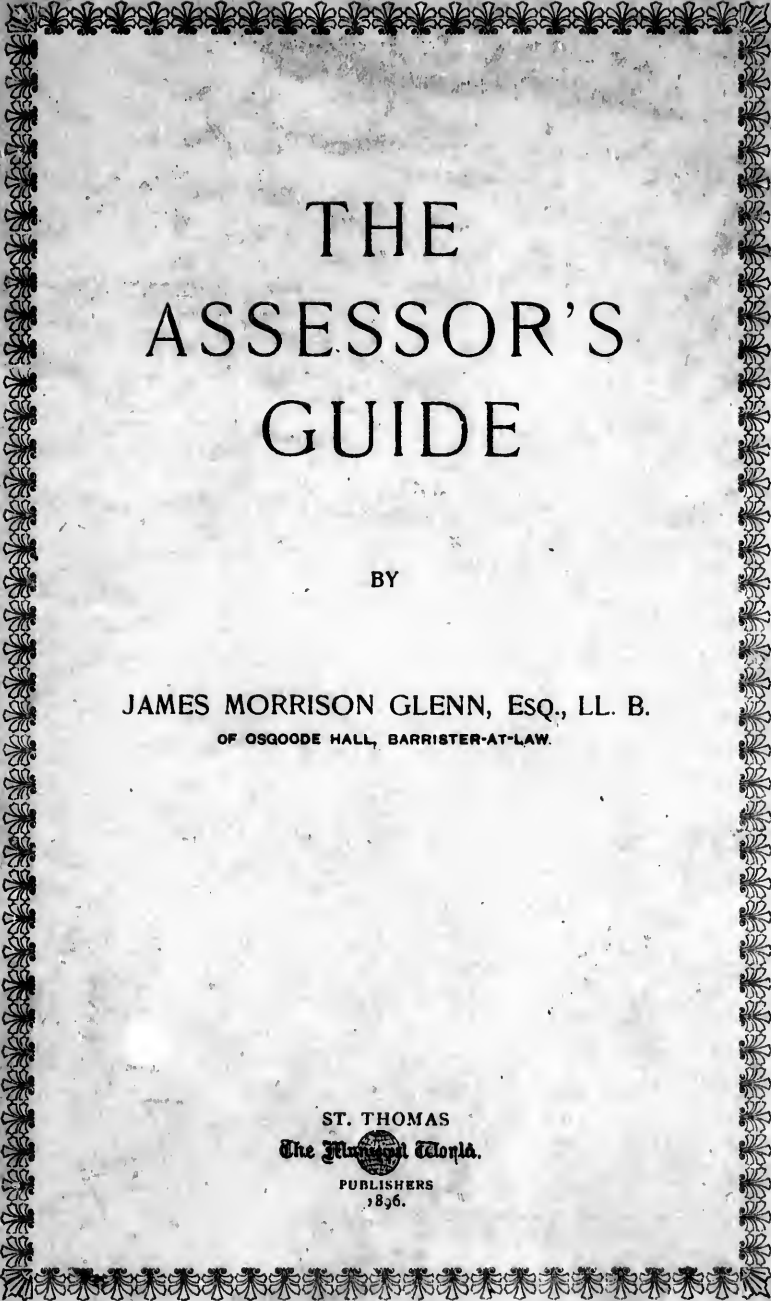
Les images suivantes ont été reproduites avec le plus grand soin, compte tenu de la condition et de la netteté de l'exemplaire filmé, et en conformité avec les conditions du contrat de filmage.

Un des symboles suivants apparaîtra sur la dernière image de chaque microfiche, selon le cas: le symbole \rightarrow signifie "A SUIVRE", le symbole ∇ signifie "FIN".

L'exemplaire filmé fut reproduit grâce à la générosité de l'établissement prêteur suivant :

Bibliothèque nationale du Canada

Les cartes ou les planches trop grandes pour être reproduites en un seul cliché sont filmées à partir de l'angle supérieure gauche, de gauche à droite et de haut en bas, en prenant le nombre d'images nécessaire. Le diagramme suivant illustre la méthode :



THE
ASSESSOR'S
GUIDE

BY

JAMES MORRISON GLENN, Esq., LL. B.
OF OSGOODE HALL, BARRISTER-AT-LAW.

ST. THOMAS
The Merchant World.
PUBLISHERS
1896.

Copy Deposited No. 8396

Can. Glenn, James M.

THE ASSESSOR'S GUIDE

CONTAINING THOSE PORTIONS OF THE CONSOLIDATED ASSESSMENT
ACT, 1892, AND AMENDMENTS THERETO, TOGETHER WITH OTHER
STATUTORY ENACTMENTS RELATING TO THE DUTIES OF
ASSESSORS AND THE ASSESSMENT OF REAL AND
PERSONAL PROPERTY IN ONTARIO—WITH
NOTES OF THE MORE IMPORTANT
DECIDED CASES.

BY

JAMES MORRISON GLENN, ESQ., LL. B.
OF OSGOODE HALL, BARRISTER-AT-LAW.

ST. THOMAS
THE MUNICIPAL WORLD
1896.

Entered according to Act of the Parliament of Canada, in the year one thousand eight hundred
and ninety-six by THE MUNICIPAL WORLD, Publishers, at the
Department of Agriculture.

A

A

F

A

sel
he

sue

con

inc

to

o

to

;

pro

ASSESSORS AND THEIR DUTIES

1892. CONSOLIDATED ASSESSMENT ACT. CHAP. 48.

CHAPTER 48.

An Act to Consolidate the Acts Respecting the Assessment of Property.

(Assented to 14th April, 1892.)

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

PRELIMINARY PROVISIONS.

1. This Act may be cited as "*The Consolidated Assessment Act, 1892.*" Short Title.
2. Where the words following occur in this Act or the schedules thereto, they shall be construed in the manner hereinafter mentioned, unless a contrary intention appears: Interpretation clause.
 1. "Gazette" shall mean the *Ontario Gazette*; "Gazette."
 2. "Township" shall include a union of townships, while such union continues; "Township."
 3. "County Council" shall include provisional county council; "County Council."
 4. "Town" and "Village" shall mean respectively incorporated town and village; "Town."
"Village."
 5. "Ward," unless so expressed, shall not apply to a township ward; "Ward."
 6. "Municipality" shall not include a county; "Municipality."
 7. "Local municipality" shall mean and include a city, town, incorporated village or township, as the case may be; "Local municipality."
 8. "Property" shall include both real and personal property, as hereinafter defined; "Property."

"Land," "Real Property" "Real Estate."

9. "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 land covered with water, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty; (a)

"Personal Estate." "Personal Property."

10. "Personal Estate" and "Personal Property" shall include all goods, chattels, interest on mortgages, dividends from bank stock, 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 (1-10). (b)

[Sub-sections 11 to 15 repealed. See 51 Vic., c. 29, s. 11 (2)].

"Last revised assessment roll."

16. "Last revised assessment roll" shall mean the last revised assessment roll of a local municipality. R. S. O. 1887, c. 193, s. 2 (16).

(a) It is often difficult to determine when things are so affixed to land or buildings as to form in law part of realty. The Suspension Bridge between Ontario and the State of New York across the Niagara Falls at Clifton has been held "land"; Niagara Falls Suspension Bridge Co. vs. Gardner, 29 U. C. Q. B. 194-197. It has been held by the Court of Appeal in Toronto Street Railway Co. vs. Fleming, 37 U. C. Q. B. 116, reversing the Court of Queen's Bench in 35 U. C. Q. B. 264, that the Toronto Street Railway was not assessable for those portions of the streets occupied by them for the purposes of their railway, as being land within the meaning of The Assessment Act, 32 Vic. c. 36. Chancellor Boyd in the case of Consumers' Gas Co. vs. Toronto, 37 C. L. J. N. S. 488, 15 C. L. T. 271, held that the Gas Mains of a Gas Co., laid beneath the surface of the public streets in the City of Toronto are realty and assessable as such. The opinion of the Chancellor accords with that of McDougall, Co. J., York. See in Re Consumers' Gas Co. vs. Toronto, 30 C. L. J. N. S., 157; but Senkler, Co. J., Lincoln, in Re St. Catherines and Welland Canal Gas-Light Co., 30 C. L. J. N. S. 205, held that gas mains were not taxable. The posts or poles of a Telephone Company with their permanent attachments are assessable as realty; Bell Telephone Co., Winchester, 31, C. L. J. N. S. 667, Carman, J. J.

(b) The interest of lessees of a road company is personal property. In re Hepburn 7. U. C. L. J. 46, Hughes, Co. J., Elgin. A steamboat is personal property. In re Hatt, 7 U. C. L. J. 103, Armstrong, Co. J.

17. "List of Voters" shall mean the alphabetical list referred to in section 3 of *The Ontario Voters' Lists Act, 1889*. R. S. O., c. 193, s. 2 (17); 52 V., c. 40, s. 8 (1).

"List of voters.
52 V., c. 3.

3. 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 (c) 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 20th 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 (d), which notice may be in the form or to the effect of Schedule A to this Act (e); and the clerk of the municipality shall, on or before the 25th day of April in each year, make up and deliver to the assessor or assessors a 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. R. S. O. 1887, c. 193, s. 3.

Unoccupied land to be denominated "lands of non-residents," unless owner is domiciled in municipality or requires his name to be entered on roll.

4.—(1) When the name of any owner of such unoccupied land shall not have been entered upon the assessment roll in respect thereof by the assessor, such owner or his agent shall be entitled to apply to the Court of Revision to have the same so entered, whether the notice in the preceding

Owner may apply to have his name entered on roll whether notice given or not.

(c) See Sub-sec. 6, Sec. 2, *Supra*.

(d) Unless the owner of unoccupied land is in fact a resident of, or has a legal domicile or place of business in the municipality, the assessor has no right to assess him, unless he has, in the manner provided by the Statute, signified his desire to be assessed therefor. *Berlin vs. Grange*, 1 E. & A. 279 and 284, and *Berlin vs. Grange*, 5 U. C. C. P. 224. Unless the name of a non-resident owner be legally placed on the roll, no action will lie against him for the taxes due in respect of his land. If the land be rated as unoccupied land, without the name of a non-resident owner, the land only is liable for the amount of taxes. It was at one time held that the assessment of occupied as unoccupied land was a ground for avoiding a tax sale. See *Allan vs. Fisher*, 13 U. C. C. P. 63; *Snyder vs. Shibley*, 21 U. C. C. P. 518; *Street vs. Fogul*, 32 U. C. O. B. 119; but it has since been held otherwise. See *The Bank of Toronto vs. Fanning*, 18 Grant 391; *Silverthorne vs. Campbell*, 24 Grant 17.

(e) Where an Act provides that a thing shall be done in a given form, that form should be strictly followed, but where the direction is that the form given, or one "to the same effect," or "to the effect following," shall be followed, the same strictness is not required. *Warren vs. Love*, 7 Dowl P. C. 602; *Bacon vs. Ashton*, 5 Dowl P. C. 94.

section mentioned has or has not been given, and the Court may order the name to be entered, notwithstanding such notice has not been given, or has not been given by the time in this Act provided ; (f)

(2) Or such owner or his agent shall be entitled, within the time allowed by law for other applications in that behalf, to apply to the Judge to have the name of such owner entered upon the voters' lists, whether such notice has or has not been given ; and the Judge may direct that the same be so entered, notwithstanding such notice has not been given, or has not been given by the time in this Act provided. (g) R. S. O. 1887, c. 193, s. 4.

Real estate of
Railway
Companies.

5. The real estate of all railway companies shall be considered as lands of residents, although the company has not an office in the municipality; except in cases where a company ceases to exercise its corporate powers, through insolvency or other cause. (h) R. S. O. 1887, c. 193, s. 5.

PROPERTY LIABLE TO TAXATION.

All taxes to be
levied equally
upon the ratable
property, when
no other
provision made.

6. 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. (i) R. S. O. 1887, c. 193, s. 6.

(f) Under this section the owner of unoccupied land or his agent may apply to the Court of Revision to have his name entered on the *Assessment Roll*, whether the notice in Sec. 3 has been given or not, and the Court may order his name to be entered..

(g) Sub-Sec. 2 of Sec. 4 entitles such owner or his agent to apply to the Judge to have his name entered on the *Voters' Lists*, whether such notice has been given or not.

(h) The real estate of a railway company within a municipality, though it has no office therein, is considered as lands of residents, and assessable there, except where it has ceased to exercise its corporate powers. For the statements to be furnished by railway companies to clerks of municipalities, see Sec. 29. The Toronto Railway Company is not assessable for that portion of the street occupied by it for the purposes of its railway. *Toronto Street Railway Company vs. Fleming*, 37 U. C. Q. S. 116.

(i) All taxes must be levied equally upon the whole ratable property according to the assessed value of it, and not upon any one or more kinds of property. *Doe d. McGill vs. Langton*, 9 U. C. Q. B. 91 ; *In re Scott & Ottawa*, 13 U. C. Q. B. 346.

7. All property in this province (j) shall be liable to taxation, subject to the following exemptions (k), that is to say:

Taxable property and exemptions.

Exemptions.

1. All property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or person in trust for Her Majesty, or for the public uses of the Province; and also all 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. (l)

All property belonging to Her Majesty.

Indian lands unoccupied or occupied officially.

2. 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. (m) R. S. O. 1887, c. 193, s. 7 (1-2).

But if occupied not officially.

(j) The property liable to taxation is property *in the Province*. Personal property such as bank stock held out of the Province has been held not liable to taxation. *Nickle vs. Douglas*, 35 U. C. Q. B. 126; 37 U. C. Q. B. 51. Stock in a bank which had its head office at Montreal was decided to be property *out* of the Province, and so far not liable to taxation. *Ib*

(k) The assessment of property exempt by law from assessment is so far a nullity as to render an appeal to the Court of Revision unnecessary, and the decision of that court or County Judge of no effect. *Great Western R'y vs. Rouse*, 15 U. C. Q. B. 168; *London vs. Great Western R'y Co.*, 17 U. C. Q. B. 262; *Shaw vs. Shaw*, 21 U. C. Q. B. 432; *Shaw vs. Shaw*, 12 U. C. C. P. 456; *Nickle vs. Douglas*, 37 U. C. Q. B. 51; *Brantford vs. Ontario Investment Co.* 15 A. R. 605.

(l) Property, whether freehold or leasehold, in the use or occupation of the Crown, or of any person or persons in his or their official capacity as servants of the Crown, is not assessable. *Shaw vs. Shaw*, 12 U. C. C. P. 456; *The Secretary of War vs. Toronto*, 22 U. C. Q. B. 551. Property held by the Crown and not granted, located or leased so far as the interest of the Crown is concerned, is exempt. *Street vs. Kent*, 11 U. C. C. P. 255. See also *Street vs. Simcoe*, 12 U. C. C. P. 284; *S. C.*, 2 E. & A. 211; *Austin vs. Simcoe*, 22 U. C. Q. B. 73. Land which has once been legally charged with assessment continues subject to such assessment, notwithstanding it afterwards comes into possession of the Crown. *The Secretary of War vs. Toronto*, 22 U. C. Q. B. 551.

(m) The exemption mentioned in the preceding sub-section as to property vested in or held by Her Majesty, etc., is here qualified by an enactment that the *occupant* shall be liable to assessment, provided he does not occupy in an official character, but the land shall not be chargeable for the same. *Per Draper, C. J.*, in *Street vs. Kent*, 11 U. C. C. P. 260. A person having the mere possession of a lot of

Assessment of lands in connection with churches for local improvements.

3. Every place of worship, and land used in connection therewith, churchyard or burying-ground. Provided however that land on which a place of worship is erected, and land used in connection with a place of worship, shall be liable to be assessed in the same way and to the same extent as other land, for local improvements, hereafter made or to be made. (n) R. S. O. 1887, c. 193, s. 7 (3); 53 Vic. c. 55, s. 1. See R. S. O., c. 175, s. 13.

Public educational institutions.

4. The buildings 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 buildings and grounds are actually used and occupied by such institution, or if unoccupied, but not if otherwise occupied. Provided however that the buildings and grounds of and attached to a university, college, or other incorporated seminary of learning, whether vested in a trustee or otherwise, shall be liable to be assessed in the same manner and to the same extent as other land is assessed for local improvements hereafter made or to be made. This proviso does not apply to schools which are maintained in whole or in part by a legislative grant or school tax. (o) 53 Vic., c. 55, s. 3.

Proviso.

Town and City halls, etc.

5. 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. (p)

land vested in the Crown, determinable at any moment, has not such an estate as will qualify him for office under *The Municipal Act*, but is nevertheless rightly assessed under this Act. The Queen ex rel. Lachford vs. Frizell, 9 U. C. L. J. N. S. 27.

(n) It is now expressly provided that land on of which a place worship is erected and land used in connection with a place of worship shall be liable for local improvements made after 53 Vic., Sec. 1. It had been previously held, in *Haynes vs. Copeland*, 18 U. C. C. P. 150, that a place of public worship was exempt from local rates, so that a burying ground would still be exempt from rates for local improvements under this decision.

(o) This is a qualified exemption. So long as the buildings and grounds are actually used and occupied by such institution, or if unoccupied, they are exempt, except in so far as they are liable for local rates, but if otherwise occupied they are liable for all taxes.

(p) The word "public" would appear to be used in a popular and not in a strictly legal sense. See *Wylie vs. Montreal*, 12 S. C. R. 384.

6. Every public road and way or public square. (q)

Public roads, etc.

7. 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. (r)

Municipal property.

7a. The property belonging to any municipality, and in use as a public park whether situate within the municipality owning the same or in another municipality or municipalities. (s) 56 Vic., c. 38, s. 1.

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

Provincial Penitentiary.

9. Every industrial farm, poor house, alms-house, orphan asylum, house of industry, and lunatic asylum, 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.

Poor houses, etc.

10. 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. (t) R. S. O. 1887, c. 193, s. 7 (1-10); 51 Vic., c. 29, s. 2.

Scientific institution, etc.

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

Personal property of Governors.

(q) Public squares are as much public property as public roads and ways, and cannot, without a breach of trust, be applied to any use inconsistent with the purpose of their dedication. See *Guelph vs. Canada Co.*, 4 Grant 632. They are exempt from taxation. See in re *Hamilton* and the township of *Biddulph*, 13 U. C. L. J. N. S. 16.

(r) This property is not exempt when occupied by any person as tenant or lessee, or otherwise than as a servant or officer of the corporation for the purpose thereof.

(s) See Ontario Statutes 1893, c. 38, s. 1.

(t) Under this section the property of an agricultural or horticultural society is exempt only when actually occupied by such society.

Land occupied by military or naval officers and their pay salaries, pensions, etc.

12. 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 not exceeding \$2,000 in value, 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. (u)

Property of officers on full pay.

Pensions under \$200.

13. All pensions of \$200 a year and under payable out of the public moneys of the Dominion of Canada, or of this Province. (v)

Grain, etc., in transitu.

14. 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. (w) R. S. O. 1887, c. 193, s. 7 (11-14).

Horses, cattle sheep and swine.

14a. 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. (x) 51 V., c. 29, s. 3.

(u) The plaintiff, a major in the regular army, went on half-pay, and, with the consent of the Horse Guards, accepted the position of Deputy Adjutant-General of Militia under the Dominion Government, by whom his duties were prescribed, and with a salary and allowances, including rent, payable by them. Held that during such appointment he was not an officer of Her Majesty's regular army in actual service so as to exempt from taxation the house which he occupied. *Jarvis vs. Kingston*, 26 U. C. C. Pt 526.

(v) While all pensions derived from Her Majesty's Imperial Treasury are by the preceding sub-section exempt, *none* but pensions of \$200 a year or under, payable out of the public money of the Dominion or Province, are here made exempt. A Provincial Legislature cannot impose a tax on the official income of an officer of the Dominion Government or confer such a power on the municipalities. *Leprohon vs. Ottawa*, 2. A. R. 522.

(w) This exemption covers property held in a municipality by a person not the producer thereof for shipment or sale at some other place.

(x) This property is exempt in favor of an owner or tenant when carrying on the general business of farming or grazing.

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

Incomes of farmers, etc.

16. 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 of 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. (z)

Personal property secured by mortgage, or Provincial or Municipal debentures.

17. 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 income 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 section 31 of this Act. (a)

Dividends only of Bank Stock to be assessed.

18. The stock held by any person in any incorporated company, whose personal estate is liable to assessment in this Province.

Stock in Companies.

19. 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. (b)

Railroad and building Society stock.

(y) Statutes exempting persons or property are construed with strictness, and though there is no decision upon this point under this section there is no doubt but that *other persons* would not be exempt unless they are of the same class as merchants and mechanics.

(z) The principal money secured by mortgage is exempt, but the interest thereon when forming a portion of the person's income is not exempt. See sub-section 26.

(a) It was held under the Act of 1873, as amended, that the stock held by a citizen of Kingston in the Merchants' Bank of Canada, of which the head office is in Montreal, is not taxable in Ontario. *Nickle vs. Douglas*, 35 U. C. Q. B. 126; 37 U. C. Q. B. 51. Under this sub-section shares in the capital stock of any incorporated or chartered bank doing business in the province are exempt but the interest dividends and income therefrom held by any person, resident in the province are assessable under section 31.

(b) Under this sub-section the following is exempt:

(a) Stock held in any Railway Co.

Personal property owned out of the Province.

Personal property equal to debts due.

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

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

Personalty under \$100.

22. The net personal property of any person; provided the same is under \$100 in value. (d)

Personal earnings not exceeding \$700.

23. The annual income of any person derived from his personal earnings to the amount of \$700. (e)

Income up to \$400.

24. The annual income of any person to the amount of \$400 derived from any source other than personal earnings. (f) R. S. O. 1887, c. 193, s. 7 (15-24).

Proviso

24a. Provided nevertheless that no person shall be exempted for or in respect of income for a sum greater than \$700, whether derived from personal earnings or from other sources of income, or from the two combined. (g)

(b) Shares in Building Societies.

(c) So much of the personal property of any person as is invested in any company incorporated for the purpose of lending money on real estate, but the interest and dividends from shares in such building society or from investments in such companies as aforesaid are assessable. Though the stock held in railway companies is exempted by this sub-section, the shareholders are liable in respect of the income under sub-section 2 of section 34. When the dividends are assessed against the companies, as is frequently done in the case of loan companies, the assessor should not assess the stock-holder.

(c) Under this sub-section, a person can only be assessed for so much as the personal property exceeds in value the just debts owed on account of such property, except where it is a debt secured by mortgage upon real estate or unpaid purchase money in respect of such real estate.

(d) If the net personal property of any person is under \$100 in value it is exempt, but if it equals or exceeds \$100 the whole amount is assessable. As to net personal property when applied to income, see Sec. 31.

(e) Under this sub-section a man's income from his personal earnings is absolutely exempt to the amount of \$700.

(f) The annual income of any person from other sources than personal earnings, is exempt absolutely to the amount of \$400.

(g) This sub-section makes it now clear that the exemption in respect of income from all sources cannot in any case exceed \$700.

(Sub-sec. 25 repealed. See 53 V., c. 55, s. 2.)

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

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

28. 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. (h) R. S. O. 1887, c. 193, s. 7 (26-28). Vessels

7a. (1) In any town or incorporated village in which there are lands held and used as farm lands only, and in blocks of not less than five acres by any one person, such lands shall be assessed as farm lands. Assessments of farm lands in towns and villages, etc.

In assessing lands under the first sub-section of section 7a of *The Consolidated Assessment Act*, 1892, the assessment shall be on the same principles as the 27th section provides for cases under that section, subject to the other sub-sections of the said section numbered 7a. And it is hereby declared that the said sections apply whether the lands assessed have or have not been divided into building lots. (i) 57 V., c. 51, s. 1.

(2) When such lands are not benefitted to as great an extent by the expenditure of moneys for and on account of public improvements of the character hereinafter mentioned in the municipality as other lands therein generally, the council of such town or incorporated village shall annually at least two months before striking the rate of taxation for the year, pass a by-law declaring what part or parts of the said lands so held and used as farm lands only, shall be exempt or partly exempt from taxation for the expenditure of the municipality incurred for water-works, whether for domestic use, or for fire protection, or both, the making of sidewalks, the construction of sewers or the lighting and watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from Exemption of farm lands in towns and villages from assessment for certain improvements.

(h) Steamboats, sailing vessels, tow barges and tugs are exempt, but all other vessel property is subject to taxation. The income from all vessel property is taxable.

(i) See Ont. Stat. 1894, c. 51, s. 1.

Proviso.

such improvements, or any of them. Provided nevertheless that nothing in this sub-section contained shall exempt or relieve any lands therein mentioned from the general rate for the payment of any debenture debt contracted before the passing of this Act, or that may be renewed in whole or in part. 58 Vic., c. 47, s. 1. (j)

Persons claiming exemption to notify council.

(3) Any person claiming such exemption in whole or in part shall notify the council of the municipality thereof within one month after the time fixed by law for the return of the assessment roll, and shall by some intelligible description indicate the land and quantity as nearly as may be in respect of which exemption is claimed. (k)

Appeals from by-laws to county judge.

(4) Any person complaining that the said by-law does not exempt or sufficiently exempt him or his said farm lands from taxation as aforesaid, may within 14 days after the passing thereof notify the clerk of the municipality of the intention to appeal against the provisions of such by-law or any of them to the judge of the county court who shall have full power to alter or vary any or all of the provisions of the said by-law, and determine the matter of complaint in accordance with the spirit and intent of the provisions of this section.

Procedure upon appeals to county judge.

(5) The provisions of sub-sections 3, 4, 5 and 6 of section 68 and sections 69 to 74 inclusive, relating to appeals from a court of revision to the county judge and the amendment of the assessment roll thereon, shall so far as applicable, regulate and govern the procedure to be followed upon appeals to the county judge under this section and the amendment of the by-law thereon.

Appeals from court of revision not affected.

(6) Nothing in the last two preceding sub-sections contained, shall be deemed to prevent or affect the right of appeal to the county judge from the decision of a court of revision upon any appeal against an assessment.

The case of income exempted from assessment.

8. 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

(j) See Ont. Stat. 1895, c. 47, s. 1.

(k) For the time fixed for the return of the roll, see Secs. 49, 52 and 54.

for such income, for the purpose of being entitled to vote at elections for 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. R. S. O. 1887, c. 193, s. 8. 51 V., c. 4, s. 3. (l)

9. 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 as other real property under the provisions of this Act. R. S. O. 1887, c. 193, s. 9.

Realty within, but owned out of Ontario to be assessable.

10. 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. (m)

Personalty in control of agent for non-resident owner assessable.

11. The exemption to which certain officers connected with the Superior 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 said 5th day of March, 1880, or hereafter, and continues in respect of such officers only as were appointed before that date. R. S. O. 1887, c. 193, s. 11.

Exemption of certain officers of Superior Courts abolished as to future appointments.

APPOINTMENT OF ASSESSORS AND COLLECTORS.

[See also 55 V., c. 42, ss. 254-257.]

12.—(1) The council of every municipality, except counties shall appoint such number of assessors and collectors

Assessors and collectors to be appointed.

(1) This section entitles a person to waive his right to exemption in respect of income, and to require the assessor to enter his name upon the assessment roll, and it thereupon becomes the duty of the assessor to enter the name of such person upon the assessment roll.

(m) "As regards personal property of a visible and tangible nature, such as cattle and chattels in the popular sense of the term, and which are capable therefore of an actual situs, and differing only from land in the fact that the one is immovable, the other movable from one place to another, there is very little difficulty. Both are equally protected by the laws of the country where they are situated, and both are justly chargeable with a proportion of the local burdens of the place in which they happen to be, according to all just principles of taxation." Per Burton, J., in *Nickle vs. Douglas*, 37 U. C. Q. B. 60.

for the municipality as they may think necessary, but no assessor or collector shall hold the office of clerk or treasurer. R. S. O. 1887, c. 193, s. 12. (n)

(2) No person attainted or convicted of any treason or felony, or convicted of any infamous crime, unless he has obtained a free pardon or served the term of imprisonment or paid the penalty imposed under the sentence, and no person who is under outlawry shall be qualified to act as assessor or collector.

Municipality
may be divided
into assessment
districts.

13. Such councils may assign to such assessors and collectors the assessment district or districts within which they shall act, and may prescribe regulations for governing them in the performance of their duties. R. S. O. 1887, c. 193, s. 13. (o)

DUTIES OF ASSESSORS.

Assessment rolls,
their form,
contents, etc.

14. (1) 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.—(p)

(n) Before entering on his duties the assessor is required to make a declaration of office before some court, judge, police magistrate or other justice of the peace; *Consolidated Municipal Act* 1892, Secs. 271 and 273. For form of declaration see Appendix "A." An assessor is disqualified from being a member of the council; *Ib.* Sec. 77. The council is required to appoint the requisite number of assessors as soon as convenient after the annual election; *Ib.* Sec. 254 (1). In cities and towns, an assessment commissioner may be appointed instead of an assessor. In cities assessors need not be appointed annually, but shall hold office during the pleasure of the council; *Ib.* Sec. 255. Assessors are required to make a declaration of office within twenty days after knowledge of appointment under a penalty of from \$8 to \$80; *Ib.* Sec. 277. Assessors, with respect to executions, are deemed officers of the court out of which the writ is issued, and amenable to the court, and may be proceeded against by attachment mandamus or otherwise, in order to compel them to perform the duties imposed upon them; *Ib.* 429.

(o) Though this section gives the council the right to prescribe regulations for governing assessors in the performance of their duties, such regulations cannot override the positive regulations laid down by the statute. An assessor must observe the duties imposed upon him by the Act, or run the risk of subjecting himself to the penalties imposed by the Act. See sec. 225 et seq.

(p) An assessor is not bound to inquire into the trusts upon which lands are held, but to view each man's premises and to find out whether or not he is assessable or whether or not he comes under any of the exemptions allowed by law. *Franchon vs. St. Thomas, Hughes Co. J., 7, U. C. L. J. 245.*

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 ;

Names of residents

2. And of all non-resident owners who have given the notice in writing mentioned in section 3, and required their names to be entered in the roll ;

Of non-residents.

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

Property assessable.

(2) In the case of every township, town or incorporated village, it shall also 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 (28) set apart for "Registered."

Inquiry as to birth and deaths.

(3) The assessor shall set down the particulars in separate columns, as follows :

Further particulars.

Column 1.—The successive number on the roll.

Column 2.—Name (surname first) 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. R. S. O. 1887, c. 193, s. 14 (1-3), (col. 1-3).

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.," meaning thereby "Manhood Franchise," and all such names shall be numbered, and where the party is within the meaning of *The Municipal Act*, a "farmer's son," there shall also be similarly inserted the letters "F. S." 51 V., c. 29, s. 11 (3); 51 V., c. 4, s. 11 (1).

51 V., c. 4.

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.

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

[See Sec. 14b, Sub.-sec. 6.]

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

Column 10.—Number of acres, or other measure showing 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 labor (in case of male persons from twenty-one to sixty years of age), and number of days' labor.

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.—Birth.

Column 27.—Death.

Column 28.—Registered.

} These three columns apply to townships, towns and incorporated villages only.

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. R. S. O. 1887, c. 193, s. 14 (Cols. 5-33); see Schedule B.

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.

The clerk of the municipality shall, on the first day of June in each year, return to the Minister of Agriculture the number of such steam boilers as shown by such roll. 51. V., c. 29, s. 4; 53 V., c. 12, s. 3.

(4) In any case where the trustees of any Roman Catholic separate school avail themselves of the provisions contained in section 48 of *The Separate Schools Act*, for the purpose (amongst others) of ascertaining through the assessors of the municipality the persons who are the supporters of separate schools in such municipality, the assessor shall accept the statement of, or made on behalf of any ratepayer by his authority and not otherwise, 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. R. S. O. 1887, c. 193, s. 14 (4); 53 Vic., c. 71, s. 4. (q)

Evidence on which assessor to enter persons as separate school supporters.

Rev.Stat., c. 227

14a.—(1) In this section the words and expressions "Farm," "Son," "Sons," "Farmer's Son," "Father," "Election," "To Vote," shall respectively have the meaning given thereto by section 79 of *The Municipal Act*.

Interpretation. Rev.Stat., c. 18

(q) The assessor is not bound to accept the statements of or made on behalf of any ratepayer under R. S. O. 1887, c. 225, s. 120, sub-sec. 2, in case he is made aware of or ascertains before completing his roll, that such ratepayer is not a Roman Catholic, or has not given the notice required by section 40 of R. S. O. (1887) c. 227, or is for any reason not entitled to exemption from public school rates. In re Roman Catholic Separate Schools. 18 O. R., 606.

(2) Every farmer's son *bona fide* resident on the farm of his father or 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 :

Farmers' sons.

- (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 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 the 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, and the initials "F" or "T;" and the initials "M. F.," where the party assessed has the necessary qualifications shall be added in the proper column. 52 V., c. 40, s. 2.

14b.—(1) 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 of the full-age of twenty-one years not disqualified from voting at elections for the Legislative Assembly of Ontario, and a subject of Her Majesty by birth or naturalization, who delivers or causes to be delivered to the assessor, an affidavit signed by such person in one of the forms in schedule L appended hereto, or to the effect therein set forth, if the facts stated are such as entitle such persons 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. 51 V., c. 4, s. 9; 52 V., c. 40, s. 3(4); 52 V., c. 5, s. 1(1).

Persons making affidavit under 51 V., c. 4, to be entered on roll.

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.

Proviso.

And provided that such person was in good faith at the time fixed as aforesaid, for beginning to make said roll, and still is a resident of, and domiciled in the municipality in the roll of which he desires to be entered, and had resided in the said municipality continuously from the time fixed as aforesaid for beginning to make said roll. 51 V., c. 4, s. 3, (*part*).

Proviso.

(2) A person may be resident in the municipality within the meaning of this section, 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

Temporary absence not disqualify.

such occasional or temporary absence shall not disentitle such person to be entered on the assessment roll as a qualified voter. 51 V., c. 4, s. 4.

Enquiries by assessors.

51 V. c. 4.

(3) 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 sub-section 1 of this section. 52 V., c. 40, s. 3 (5).

Students at college, etc.

51 V. c. 4.

(4) 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. 52 V., c. 40, s. 3 (2).

Disqualifications.

51 V., c. 4.

(5) 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. 52 V., c. 40, s. 3 (3).

(6) Opposite the name of every person entitled to be entered on the assessment roll, under the provisions of this section, in addition to all other entries required to be made by this Act, the assessor shall, in the column 8 mentioned in sub-section 3 of section 14 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 such residence to be ascertained and verified. 52 V., c. 40, s. 3 (1), (a, b).

(7) The assessor shall in his affidavit at the foot of his assessment roll after he has completed the same include the following paragraphs:

Affidavit by assessor.

"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 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." (r)

52 V., c. 40, s. 3 (6).

(8) 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 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, or the complaints may be made to the county judge under *The Voters Lists Act*. 52 V., c. 40, s. 3, (7); 51 V., c. 4, s. 13 (1).

Complaints respecting roll. 51 V., c. 4.

(9) Any person who since the day upon which by statute or by by-law the assessment roll is returnable to the clerk and before the time for appealing against the voters' list or of giving notice of application to the Judge to have the names of persons entered upon the voters' list under *The Voters Lists Act* shall have expired, has become possessed of the qualifications entitling him to vote, shall be entitled to give, or any person whose name is on the list or who has the qualification entitling him to have his name entered thereupon, may give the requisite notice or make application to the judge to have the name of such first-mentioned person entered upon the voters' list. 51 V., c. 4, s. 13 (2).

When voter may make application to judge

52 V., c. 3*

(r) The assessor cannot be too careful in complying with the provisions of sections 14 (1) and 14b. He must not make any entry with the intent to give to any person not entitled to vote, a right of voting, and he must not intentionally omit the name of any person from the roll whom he believes entitled to be placed thereon or neglect to make the entries required in order to deprive any person of his right to vote.

Assessors to make annual list of children of school age.

14c. The assessors of every municipality shall annually, when making their assessment, enter in a book, to be provided by the clerk of the municipality, in the form set forth in schedule M to this Act, the name, age and residence of every child between the age of eight and fourteen years, resident in the municipality, and the name and residence of such child's parent or guardian, and return the said book to the clerk of the municipality with the assessment roll for the use of the truant officer. 54 V., c. 56, s. 11.

Assessors to make list of children between 5 and 21 years of age.

14d. The assessors of every municipality shall make an annual census of all the children in the municipality between the ages of five and twenty-one years, and the clerk shall report such census to the public school inspector and to the secretary of the board of trustees. In the case of townships the clerk shall report to the inspector of the division and to the secretary of each school section. 56 V., c. 38, s. 2. (s)

Mode of Assessing Real Property.

Land to be assessed in the municipality or ward.

15. 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 land 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. R. S. O. 1887, c. 193, s. 15. (t)

Personal property.

Land occupied by owner to be assessed in his name.

16. Land occupied by the owner shall be assessed in his name, but when a married woman is assessed as owner, the

(s) See Ont. Stat. 1893, c. 38, s. 2.

(t) Personal property of a person having a farm, shop, factory, office, or other place of business, must, as a rule, be assessed at the place of business; Sec. 36. If a person has several places of business in different municipalities, then, according to this section, the property is to be assessed at the place or places where situated; see Sec. 36, sub-section 2. If a person has no place of business, then he is to be assessed at the place of residence; Sec. 37. See further note (i) to section 6.

name of the husband shall also be entered upon the assessment roll as an occupant. [See secs. 28-30. R. S. O., 1887. c. 193, s. 16.] (u)

17. 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 3, shall be assessed against the owner alone, if the land is unoccupied, or against the owner and occupant, if the occupant is any other person than the owner. R. S. O. 1887, c. 193, s. 17. (v)

When land not occupied by the owner, but owner is known.

18. 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

When owner not resident in municipality, but resident in Province.

(u) The word "owner" in this section has a wide meaning. Where executors and devisees in trust of lands were assessed as owners, held that they were properly so assessed, and that their own goods might be seized for the taxes; *Dennison vs. Henry*, 17 U.C.Q. B. 276. Upon seeing land occupied by an apparent owner, the assessor is bound to assess the occupant for it, no matter upon what trust the freehold of the land is held; *Franchon vs. St. Thomas*, 7 U. C. L. J. 246. The word "owner" as used in the Ditches and Watercourses Act, R. S. O., c. 220, means the actual owner, and not the assessed owner, and a tenant at will of land affected, assessed as owner, is not an owner affected or interested within the meaning of the Act; *York vs. Osgoode*, 21 O. R. 168. In the *Bank of Toronto vs. Fanning*, 17 Grant 514, *Sprague, C.*, says: "I am not prepared to say that a *personal* occupation by living on a particular lot is necessary. A lot may be used with another as part of the same farm, and that without there being a house upon it, or even a barn, the house and farm buildings being upon an adjoining lot. In the case of premises so used by an owner it would be manifestly wrong in an assessor to return any part of such land as non-resident; or in case of their being so used by a tenant or other person under the owner, so to return them." It seems that a lessee of a house in a city cannot be assessed as occupier when he no longer occupies it, although his term still continues, but if he be so assessed and he neglect to appeal he will be liable to pay the tax; *McCarrall vs. Watkins*, 19 U. C. Q. B. 248.

(v) Land not occupied by the owner is to be assessed against such owner alone (a) when he is known to be the owner of the land and resides or has a legal domicile or place of business in the municipality; or (b) if he has given the notice required by Sec. 3 if the land is unoccupied, but (c) if it is occupied by some other person it is to be assessed against both the owner and the occupant. See notes to Sec. 3.

therefor, then it shall be assessed as land of a non-resident. R. S. O. 1887, c. 193, s 18. (w)

When owner
not resident in
Province.

19. 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 occupant 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. R. S. O. 1887, c. 193, s. 19. (x)

Assessment of
land purchased
from the Crown.

19a. Land purchased from the Crown, and which has been mortgaged to the Crown to secure the repayment of the purchase money or some part thereof, or which is subject to any claim of the Crown for unpaid purchase money, shall be assessed, and shall be declared to have been liable to be assessed to the extent of the interest of the owner for the time being of the equity of the redemption therein, or of the purchaser as the case may be, and this section shall apply to lands purchased from the Crown whether as represented by the Government of the Dominion of Canada, or as represented by the Government of this Province, and nothing herein contained shall be construed to derogate from or in any wise affect the interest of the Crown in such lands ; provided that not more than six years past arrears of taxes shall be collectable hereunder and that no sale for non-payment of taxes which has taken place heretofore

(w) This section provides for two cases. (1) If the owner does not reside in the municipality, but is a resident of the province and the land is occupied it must be assessed against the owner and the occupant, but (2) if the land is not occupied and the owner has not requested to be assessed therefor, the land must be assessed as non-resident land.

(x) This section provides for the case of an owner who does not reside in the province. If the land is occupied the occupant shall be deemed the owner and assessable, but if the land is unoccupied and the owner has not requested to be assessed therefor, it shall be assessed as non-resident land.

shall be rendered valid by this Act, but the taxes to the extent of six years if not satisfied shall be a charge on the land and payment thereof shall be enforced by sale as in other cases. (y)

20.—(1) 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. (z)

When land assessed against owner and occupant

(Sub-section 2 repealed. See 51 V., c 29, s. 11 (2).

(3) 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. R. S. O. 1887, c. 193, s. 20 (1-3). (a)

Ratepayer to be counted only once.

21. (1) 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

Assessment of land owned or occupied by several persons.

(y) See note to Sub-sec. 1 of Sec. 7. By this section the equity of redemption of the owner who has given a mortgage to the Crown, or who has not paid the Crown, is taxable to the extent of his interest.

(z) By this section the assessor is required to 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. Assessors cannot be too careful in their observance of the plain duties pointed out by the statute. Where assessors or officers of municipalities omit to follow the plain directions in Acts of Parliament and any loss thereby arises to the municipality, it would seem that the party causing such loss would be answerable therefor to the municipality. *Christie vs. Johnston*, 12 Grant 534.

(a) By this section the municipality is entitled to recover the taxes from the owner, tenant or occupant, present or future, and is not embarrassed by any agreement between landlord and tenant. See Sec. 24: see *Smith vs. Shaw*, 8 U. C. L. J. 297; *Holcomb vs. Shaw*, 22 U. C. Q. B. 92; *Warne vs. Coulter*, 25 U. C. Q. B. 177; *Anglin vs. Minis*, 18 U. C. C. P. 170; *Squire vs. Mooney*, 30 U. C. Q. 531; *Christie vs. Toronto*, 25 O. R. 425, and *Norris vs. Toronto*, 24 O. R. 297.

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. (b)

Assessment of partnership property.

(2) If any member of a partnership so requests, his share or 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. (c)

Assessment of property of company for school purposes.

(3) A company may, by notice in that behalf to be given to the clerk of any municipality wherein a separate school for Roman Catholics exists, require any part of the real property of which such company is either the owner and occupant, or, not being such owner, is the tenant, occupant or actual possessor, and any part of the personal property (if any) of such company, liable to assessment, to be entered, rated and assessed for the purposes of said separate school, and the proper assessor shall thereupon enter said company as a separate school supporter in the assessment roll in respect of the property specially designated in that behalf in or by said notice, and the proper entries in that behalf shall be made in the prescribed column for separate school rates, and so much of the property as shall be so designated shall be assessed accordingly in the name of the company for the purposes of the separate school and not for public school purposes, but all other property of the company shall be separately entered and assessed in the name of the company as for public school purposes; provided always that the share or portion of the property of any company entered, rated or assessed in any municipality for

(b) Where on an assessment roll under the general heading "Names of Taxable Parties," were entered the names of Ker, William and Henry, for two separate parcels of land, and in the proper columns were the letters "F" and "H," and in the columns headed "owners" and "address," opposite the parcels of land, "Wm. Ker and Bros.," it was held that Wm. Ker and Henry Ker and not "Wm. Ker and Ker Bros." were the persons in whose names the properties were rated. The Queen ex rel. McGregor v. Ker, 7 U. C. L. J. 67; see also the Queen ex rel. Lachford v. Frizell 9 U. C. L. J. N. S. 27. In re Johnson and Lampton, 40 U. C. Q. B. 397.

(c) A member of a partnership is entitled to have his share or interest in the partnership property assessed against himself personally but his request to have it so assessed is necessary to justify the assessor in so assessing it.

separate school purposes, under the provisions of this section, shall bear the same ratio and proportion to the whole of the property of the company assessable within the municipality that the amount or proportion of the shares or stock of the company, so far as the same are paid or partly paid up, and are held or possessed by persons who are Roman Catholics, bears to the whole amount of such paid or partly paid up shares or stock of the company.

- (a) A notice by the company to the clerk of the local municipality under the provisions of this section may be in the form or to the effect following :

To the Clerk of (*describing the municipality*),

Take notice that (*here insert the name of the company so as to sufficiently and reasonably designate it*) pursuant to a resolution in that behalf of the directors of said company requires that hereafter and until this notice is either withdrawn or varied, so much of the property of the company assessable within (*giving the name of the municipality*), and hereinafter specially designated shall be entered, rated, and assessed for separate school purposes, namely, one-fifth (*or as the case may be*) of all real property, and one-fifth (*or as the case may be*) of all personal property of said company, liable to assessment in said municipality.

Given on behalf of the said company this (*here insert date*).

R. S., Secretary of said Company.

- (b) Any such notice given in pursuance of a resolution in that behalf of the directors of the company, shall for all purposes be deemed to be sufficient, and every such notice so given shall be taken as continuing and in force and to be acted upon, unless and until the same is withdrawn, varied or cancelled by any notice subsequently given, pursuant to any resolution of the company or of its directors.

- (c) Every such notice so given to such clerk shall remain with and be kept by him on file in his office, and shall at all convenient hours be open to inspection and examination by any person entitled to examine or inspect any assessment roll, and the assessor shall in each year, before the completion and return of the assessment roll, search for and examine all such notices as may be so on file in clerk's office, and shall thereupon in respect of the said notices (if any) follow and conform thereto and to the provisions of this Act in that behalf.

(d) The word "company" in this section shall mean and include any body corporate. R. S. O. 1887, c. 193, s. 21.

[Sections 22 and 23 repealed. See 51 V., c. 29, s. 11 (2).]

When tenants may deduct taxes from rent.

24. Any occupant may deduct from his rent any 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. R. S. O. 1887, c. 193, s. 24. (d)

Assessor to note non-residents if required, on the roll.

25. 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 3, the letters, "N. R." and the address of such freeholder. R. S. O. 1887, c. 193, s. 24. (e)

How property estimated.

26.—(1) 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. (f)

Mineral lands.

(2) 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 neighborhood for agricultural purposes, but the income derived from any mine or mineral

(d) The occupant cannot deduct the taxes under this provision where there is no right to collect the taxes from him. *Carson v. Veitch*, 9 O R. 706. If the lease contain no provision as to the payment of taxes, it is the duty of the landlord, as owner of the land, to pay them. *Dove v. Dove*, 18 U. C. C. P. 424. It is not stated when the occupant may deduct taxes from his rent, but it has been held that he cannot occupy premises for several years paying taxes and claim to deduct the whole amount of taxes paid by him during the term from his last payment of rent. *Wade v. Thompson*, 8 U. C. L. J. 22. An ordinary lease under the words in the statute containing a covenant "to pay taxes" covers a special rate created by a corporation by-law, as well as other taxes. *In re Michie and Toronto*, 11 U. C. C. P. 379.

(e) The omission to do as here directed would not invalidate the assessment so far as made. See *DeBlaquier v. Becker et al.*, 8 U. C. C. P. 167; see further note to section 18.

(f) With the exception of mineral lands, the assessor is required to assess lands at their actual cash value as they would be appraised in payment of a just debt from a solvent debtor, but it is no defence to an action for taxes that the property was excessively rated. *London v. the Great Western Railway Company*, 17 U. C. Q. B. 267. See also *Niagara Falls Suspension Bridge Company*, 17 U. C. Q. B. 19.

work shall be subject to taxation in the same manner as other income under this Act. R. S. O. 1887, c. 193, s. 26.

27.—(1) In assessing vacant ground, or ground used as a 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, where the extent of such ground exceeds two acres in cities, and ten acres, in cities, towns and incorporated villages, value such land as though it was held for farming or gardening purposes, with such percentage 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. (g)

What shall be deemed vacant land, and how its value shall be calculated in cities, etc.

(2) 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. R. S. O. 1887, c. 193, s. 27. (h)

Assessment thereof.

28.—(1) 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 purposes for which it is used, reference being always had to its

When not held for sale, but for gardens, etc.

(g) See Assessment Amendment Act, 1895, section 2, which took away the discretion which the council had under the Act of 1892. Judge McDougall, in considering appeals from the Court of Revision for the city of Toronto under this section, held that the true test was the actual value of the land. The insertion of the word "cities" at the end of the 8th line is evidently a typographical error in the amendment of 1895.

(h) The object of this sub-section is to preserve the relation of the lots to each other in order to adjust the burden of taxation in the event of sale of a portion for taxes.

position and local advantages, unless by by-law the council requires the same to be assessed like other ground. R. S. O. 1887, c. 193, s. 28. (i)

Islands used as summer resorts.

(2) The owners or tenants of islands in the lakes not exceeding ten acres in extent and used with the houses erected thereon exclusively as summer resorts and upon which the owner or his tenants do not reside more than three months in the year and whereon no statute labour is done shall not be rated for statute labour nor shall the owner or tenant thereof be liable for the performance of statute labour or for the payment of commutation thereof for or in respect of such property.

Railway companies to furnish certain statements to clerks of municipalities.

29. Every railway company shall annually transmit, on or before the 1st 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 shewing:

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 or gardening purposes ;

Duties of clerks thereon.

And the clerk of the municipality shall communicate such statement to the assessor, who shall deliver at, or transmit by post to, any station or office 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, shewing the amount for 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 sections 42 and 47 of this Act. R. S. O. 1887, c. 193, s. 29. (j)

(i) Unless the council by by-law requires land not held for purpose of sale but *bona fide* enclosed and used in connection with a residence or building, or a paddock, park, lawn, garden, or pleasure ground, to be assessed like other ground, the assessor must ascertain the value at which such shall be assessed in the manner provided by this section.

(j) It is only the land occupied by the road (not the superstructure) that is liable to assessment. Great Western R. W. Co., v. Rouse,

e council
d. R. S.

akes not
he houses
and upon
more than
labour is
shall the
rmance of
on thereof

mit, on or
ery municipi-
al property

ay, and the
ue of land
he previous

ay in actual
e; and

he company,
rdening pur-

ommunicate
liver at, or
company a
amount at
company in
for each de-
statement of
respectively
required by
c. 193, s.

for purpose of
a residence or
re ground, to
in the value at
his section.

superstructure)
Co., v. Rouse,

29a. Plank, gravel, macadamized or other toll roads not owned by any municipal corporation shall be assessed as real estate in the municipality in which the same are situate, and in making the assessment the assessor shall take into consideration the value of (1) the land occupied by the road, (2) the materials employed in the superstructure, (3) toll houses, buildings and gates on the road, (4) quarries and gravel pits and roads to and from such places, and used in connection therewith, but this section shall not include bridges 100 feet in length or over, and the approaches thereto, which are on or along such toll road and which are used therewith.

Assessment of
toll roads.

29b. Every toll road owned by any corporation or person other than a municipal corporation, upon which any toll is established, whether leased to a tenant or not, shall be assessed in the minor municipality in which the same is situate, and where the road extends or runs into or through more minor municipalities than one, each minor municipality shall assess that part thereof which lies within its limits, and according to the value of that part, whether a toll gate or bar is or is not upon the road in that municipality.

Toll roads
owned by
counties or cities.

29c. The stock or shares held by any person in any toll road and the dividends or income derivable therefrom are hereby exempted from assessment. 53 V. c. 54, s. 1.

Exemption of
shares in toll
roads.

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

Proceedings in
case of non-
resident lands.

15 U. C. Q. B. 168 ; London v. Great Western R. W. Co., 17 U. C. Q. B. 262 ; Toronto v. Great Western R. W. Co., 25 U. C. Q. B. 570 ; Central Vermont R. W. Co., v. Town of St. Johns, 14 S. C. R. 288. The assessment must be according to the average value of land in the locality. Great Western R. W. Co., v. Ferman, 8 U. C. C. P. 221. The statement from the company to the municipality need not be in any particular form. Great Western R. W. Co., v. Ferman 8 U. C. C. P. 221. And the delivery of the statement by the assessor to the company of the amount at which he has assessed the real property of the company is necessary, to enable the company, if dissatisfied, to appeal. London v. Great Western R. W. Co., 16 U. C. Q. B. 500 ; Nicholls v. Cumming 25 U. C. C. P. 169. The omission of the assessor to distinguish in his notice to a railway company, between the value of the land occupied by the road and their other real property, as required by the Act, does not absolutely void the assessment. Great Western R. W. Co., v. Rogers, 27 U. C. Q. B. 214. It is only the subject of complaint to the Court of Revision. S. C. 29, U. C. Q. B. 245.

To be inserted in roll separately.

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

When not known to be subdivided into lots.

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

When known to be subdivided into lot.

3. If it is known to be subdivided into lots, or is part of a tract known to be so subdivided, the assessor shall designate the whole tract in the manner prescribed with regard to undivided tracts; and, if they can obtain correct information of the subdivisions, 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 the 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. R. S. O. 1887, c. 193, s. 30. (k)

Mode of Assessing Personal Property.

Assessment of income derived from trade or profession.

31. Subject to the provisions of section 8, no person deriving an income from any trade, calling, office, profession or other source whatsoever, not declared exempt by this Act, shall be assessed for a less sum as the amount of his net personal earnings or income during the year then last past than the excess of such earnings or income over and above the exemptions specified in sub-sections 23 and 24 and 24a of section 7 of this Act, and such last year's income in excess of such exempted sums shall be held to be his net personal

(k) See note (d) to section 3. No action will lie for the recovery of taxes against a non-resident who has not required his name to be entered on the roll. The remedy of the municipality is against the land alone. It was held in *Hall v. Farquharson*, 12 O. R. 598, that the county treasurer is not bound by the assessment roll as to errors in non-resident land assessments, but can receive evidence and correct errors therein, and that in this case he could have done so as to the "incorrect description" and the "erroneous charge" based thereon, and that the taxes were paid and "satisfactory proof" being made on these points it would have been his duty to stay the sale, and if so it was the duty of the court to interfere and undo the wrong.

property, unless such person has other personal property liable to assessment, in which case such excess of income and other personal property shall be added together and constitute his personal property liable to assessment. (1)

31a.—(1) In the case of persons carrying on a mercantile business in a municipality the council of the municipality may pass a by-law or by-laws for imposing and levying an annual business tax in respect of all classes of mercantile business, without classification, or of any class or classes of mercantile business, provided that such business tax does not exceed seven and a half per cent. of the annual value of the premises in which the business is carried on; and the council may in their by-law classify different kinds of mercantile business and fix the business tax on the respective classes at such a percentage on the annual value of the premises occupied within the limits provided by this section as to the council may seem reasonable; and provided also that when a business tax is imposed the personal property belonging to the business, in respect of which the tax is imposed, shall not be liable to assessment or taxation otherwise. 54 V. c. 45, s. 1.

Assessment of
merchants.

(2) For the purposes of this section the annual value of the premises in which the business is carried on shall be taken to be an amount representing seven per cent. on the assessed real value of the said premises. 53 V. c. 55, s. 4 (2).

32. 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. R. S. O. 1887, c. 193, s. 32.

Beneficial
owner of shares
may be assessed.

(1) The assessment for income under this section is to be made on the ratepayers income for the past year, not upon the income of the year in which the assessment is being made. The income on personal earnings is exempt up to \$700. From other sources up to \$400, but no more than \$700 is exempt from the two combined. See section 23, 24 and 24a of section 7. The tax imposed by 31 Vic. c. 36, section 4 (N. B.) upon "income" is leviable in respect of the balance of gain over loss made in the fiscal year, and when no such balance of gain has been made there is no income or fund which is capable of being assessed. There is nothing in the said section or in the context which should induce a construction of the word "income" when applied to the income of a commercial business for a year, otherwise than its natural and commonly accepted sense as a balance of gain over loss. *Lawless v. Sullivan* 6 App. Cases 373, reversing judgment of Supreme Court, 3 S. C. R., 117.

Personal property in Province of non-residents assessable like property of residents.

33.—(1) 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.

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

(3) 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. R. S. O. 1887, c. 193, s. 33. (m)

Assessment of personal property of companies.

34.—(1) The personal property of an incorporated company, other than the companies mentioned in sub-section 2 of this section, shall be assessed against the company in the same manner as if the company were an unincorporated company or partnership. (n)

(m) *Phoenix Insurance Company v. Kingston*, 7 O. R., 343. The plaintiff company was a foreign corporation with the head office in England, but carrying on insurance business in Canada with an agency office at Kingston, Ontario, and the head office for Canada at Montreal. Held that insurance premiums received at Kingston by the agent of the company there for insurance business transacted through him as such agent were assessable at Kingston as taxable income or personal property against the said company and its said agent although the agent paid taxes on his own income, which was partly derived from commission on the premiums received, and the fact that the premiums having been previously sent by the agent, after collection, to the head office in Montreal were not in the municipality of Kingston, when the assessment was made did not make any difference following, in *Re North of Scotland Canadian Mortgage Company*, 31 U. C. C. P. 552 in which it was held that the income or profit from investment upon mortgage and other securities of the company in Ontario, though transmitted to its head office at Aberdeen were assessable here.

(n) See *Kingston v. the Canadian Life Assurance Company*, 19 O. R. 453. The defendants were a Life Insurance Company with their head office at Hamilton in this Province and transacted business by agents in Kingston who received applications for insurance which they forwarded to the head office from which all policies issued ready for delivery, the premiums on the same also being collected by the agents in Kingston. In an action by the corporation of the city of Kingston to recover taxes assessed against the defendants on income it was contended that the defendants' only place of business was in Hamilton and that their

vince, the province, residents, on or con- behalf of property of ne, as well n (if any)

municipality

which are ed by and side in the

rated com- b-section 2 any in the incorporated

, 343. The lead office in th an agency at Montreal. agent of the him as such or personal although the derived from ne premiums to the head n, when the owing, in Re C. P. 552 in stment upon ario, though here.

ny, 19 O. R. eir headoffice y agents in ey forwarded delivery, the n Kingston. recover taxes ed that the and that their

(2) The personal property of a bank or of a company which invests the whole or the principal part of its means in gas works, water works, plank or gravel roads, railway and tram-roads, harbours or other works requiring the invest- ment 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. R. S. O. 1887, c. 193, s. 34. (o)

35.—(1) 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.

Personal prop- erty of partner- ships, how and where to be assessed.

(2) If a partnership has more than one place of business, each branch shall be assessed, as far as may be, in the local- ity where it is situate, for that portion of the personal prop- erty 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. R. S. O. 1887, c. 193, s. 35. (p)

As to partner- ships having more than one business locality

business was of such a nature that they could not be assessed at Kingston, and that they had elected under R. S. O., 1887, chapter 193, section 35, sub-section 2, to be assessed at Hamilton on their whole income. Held, reversing the opinion of Ferguson J., 18, O. R. 18, that the agency at Kingston was not a branch business within the meaning of section 35 above referred to, and that the premiums received year by year at Kingston were not assessable there.

(o) See the Consumers' Gas Company of Toronto v. the City of Toronto, 26 O. R. 722. The mains and pipes of the Toronto Gas Company laid under the public streets are assessable under the Consolidated Assessment Act, 1892, 55 Vic. chapter 48, Ont., as appurtenant to the land owned by the company for the purposes of its business. In this case Chancellor Boyd expressed the opinion that the proper mode of assessment in a city divided into wards, would be to value the concern as a whole and then apportion rateably to the wards so much of the value as falls to that part of the concern territorially situated in each locality.

(p) Kingston v. Canada Life, 19 O. R. 453, when Boyd C., says regarding the meaning of the words "personal property" in sections 35 and 36: "I am of opinion that the context shows that something readily and specifically ascertainable is intended. Property is contemplated that has a visible status "belonging to" or "connected with" the particular business; and "income" an intangible entity is not to be

Where parties carrying on trade, etc., to be assessed for personal property.

36.—(1) 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. (q)

When the party has two or more places of business.

(2) If a person 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 place of business and for part at another; but he shall, in all such cases, produce a certificate at each place of business of the amount of personal property assessed against him elsewhere. R. S. O. 1887, c. 193, s. 36.

When the party has no place of business.

37. If a person has no place of business, he shall be assessed at his place of residence. (r) R. S. O. 1887, c. 193, s. 37.

read into these provisions of the Act "Personal property" by the interpretation clause is not to have this comprehensive and inclusive meaning in case a contrary intention appears. *London v. Watt*, 22 S. C. R. 300. Watt residing and doing business in Brantford had certain merchandise in London stored in a public warehouse used by other persons as well as Watt. He kept no agent or clerk in charge of such merchandise, but when sales were made a delivery order was given upon which the warehouse keeper acted. Once a week a commercial traveller for Watt residing in London attended there to take orders for goods including the kind so stored, but the sales of stock in the warehouse were not confined to transactions entered into at London. Held affirming the Court of Appeal that Watt did not carry on business in London within the meaning of the said section and his merchandise in the warehouse was not liable to be assessed at London. In *Ahrens v. McGilligat* and the *G. T. R. Co.*, garnishees, 23 C. P. 171 it was held that a railway company does not live and carry on business within the meaning of 32 Vic., chapter 23, section 7, at any other place than its head office at which its business is managed. The usual place of a business of a partnership is where the principal or head office is situate.

(q) Personal property out of the province is not assessable against a resident of the province. See in *Re Goodhue*, 19, Grant 366, where Strong V. C. expressed the opinion that the testators grandchildren, domiciled without the Province, could not be affected by any act of the Provincial Legislature.

(r) Section 14-1 makes it the duty of assessors to set down 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. Section 36 provides for the assessment in certain cases being made at a person's place of business. If a person has neither a place of business

ctory, office
trade, pro-
owned by
municipality or
time when

of business
assessed at
connected with
not be done,
erty at one
shall, in all
business of
t him else-

he shall be
1887, c. 193,

roperty" by the
and inclusive
v. Watt, 22 S.
ord had certain
used by other
charge of such
was given upon
a commercial
take orders for
k in the ware-
ondon. Held
on business in
merchandise in
n. In Ahrens
it was held that
ess within the
t place than its
usual place of a
ffice is situate.

able against a
ant 366, where
grandchildren,
y any act of the

own the names
of all taxable
able property
een appointed.
eing made at a
ace of business

38. Every person who holds any appointment or office of emolument to which any salary, gratuity or other compensation is attached, or who is hired or regularly employed for wages, salary or other compensation, and performs the duties of such appointment or office, or the work in which he is so employed within a municipality in which he does not reside, shall be assessed in respect of such salary, gratuity, wages or other compensation at the place where he performs such duties or is so employed, 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 provisions of this section; but this section shall not apply to clergymen, 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, wages or other compensation, shall be assessed against the incumbent of the office in the municipality wherein he resides. (s)

Place of
assessment of
salaries, etc.

39. 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 this Act. R. S. O. 1887, c. 193, s. 39. (t)

When personal
of non-residents
may be assessed
against the
agent therefor.

nor is resident within the municipality, he cannot legally be placed on the roll. *Cartwright v. Kingston*, 6 U. C. L. J. 189. Where the lessees of a road running through the village of St. Thomas, lived in the township of Yarmouth, it was held that they could not be assessed in St. Thomas for their interest in the road. In *Re Hepburn v. Johnston*, 7 U. C. L. J., 47. *Hughes, Co. J.* See now sections 29a and 29b. And where the appellant, though in the village of St. Thomas at the time of the assessment, was only temporary there for the purpose of winding up the business of an agency of the Bank of Montreal, at that place, it was held that he could not be taxed on his income in St. Thomas. In *Re Ashworth*, 7 U. C. L. J., 47, *Hughes, Co. J.*, and where a resident of Vienna had taken a house at Ingersoll, in another municipality, whither the greater part of his household effects had been moved and most of his family resided at the time of the assessment, although he temporarily remained and slept in his former domicile during the night, it was also held that he could not be legally assessed in Vienna. *Marr v. Vienna*, 10 U. C. L. J. 275, *Hughes, Co. J.*

(s) See notes to sections 36 and 37.

(t) Under this section personal property of a person not resident within the Province is assessable against the agent, trustee or other person having control or possession of it, as if such agent, trustee or other person were the owner of it.

Separate assess-
of joint owners.

40. In case of personal property owned or possessed by or under the control of more than one person resident in the municipality or ward, (u) 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. R. S. O. 1887, c. 193, s. 40. (v)

Case of
executors, etc.

41.—(1) 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. (w)

Parties assessed
as trustees, etc.,
to have their
representative
character
attached to
their names.

(2) 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 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. R. S. O. 1887, c. 193, s. 41. (x)

General Provisions.

Particulars
respecting prop-
erty to be fur-
nished to
assessors by
parties who are
assessable.

42. 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 :

All the particulars respecting the real or personal property assessable against such person which are required in the assessment roll ; and if any reason-

(u) See note to section 37.

(v) Where two or more persons such as a trustee, guardian, executor or administrator hold such property in a representative character, then each shall be assessed for an equal portion only and is discharged on payment of the tax upon his share.

(w) Trustees, guardians, executors or administrators though described on the roll in their representative character are personally liable for the payment of the taxes. See *Dennison v. Henry*, 17 U. C. Q. B. 276.

(x) It is the duty of the assessor to distinguish in the manner provided by this section between the assessment of a person in his representative and his individual capacity.

able 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. R. S. O. 1887, c. 193, s. 42 (1) part; 51 V., c. 29, s. 11 (2). (y)

[Sub-sections 2, 3, 4 and 5 repealed. See 51 V., c. 29, s. 11 (2).]

43. 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 day 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 residents 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 next preceeding; 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. R. S. O. 1887, c. 193, s. 43. (z)

Statement to be furnished to assessor.

(y) It is the duty of every person assessable to give the assessor all necessary information and if the assessor requires it, such person has to furnish him with a statement in writing containing all the particulars respecting the real or personal property assessable against such person. It is not necessary that the assessor should require such particulars in writing unless he has reasonable doubt of the correctness of the information given him by the party to be assessed. For form of statement see Appendix "B."

(z) As to corporations whose dividends are liable to taxation as against its shareholders. See sub-sections 17 and 19 of section 7. This section makes it the duty of every corporation whose dividends

Statements given
by parties not
binding on
assessors.

44. No such statement shall bind the assessor, or excuse him from making due inquiry 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. R. S. O. 1887, c. 193, s. 44. (a)

Penalty for
not giving
statement or
making false
statement.

45.—(1) In case any person fails to deliver to the assessor the written statement mentioned in the preceeding three 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.

(2) The fine for default shall be, under section 42 or 44 \$20; and under section 43, \$100. R. S. O. 1887, c. 193, s. 45. (b)

[Sec. 46 repealed. See 52 V. c. 40, s. 5.]

Assessor to give
notice to parties
of the value at
which their
property is
assessed.

47.—(i) 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

are liable to taxation as against its shareholders, to deliver to the assessor at his written request within thirty days, a statement in writing setting forth; First, the names of the shareholders who are resident in the municipality, or who ought to be assessed for their income by such municipality. Second, the amount of stock held by every such person on the day named for that purpose by the assessor. Third, the amount of dividends and bonuses declared during the twelve months next preceding.

(a) It is just as much the duty of the assessor to see that no person is assessed who ought not to be assessed, and that no person is assessed for a higher amount than his property entitles him to, as it is to see that every person assessable is assessed for the full amount chargeable against him according to the standard of valuation laid down by the Act.

(b) Any person who; First, fails to deliver to the assessor the written statement mentioned in sections 42, 43 and 44 when required so to do or; Second, knowingly states anything falsely in such written statement, is liable to a penalty of \$20 under sections 42 and 44 and \$100 under section 43.

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. R. S. O. 1881, c. 193, s. 47 (1). (c)

[Sub sec. 2 repealed. See 51 V., c. 29, s. 11 (2).]

(3) Nothing in the preceding sub-section 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 this Act or otherwise, but in any notice given or transmitted to any farmer under the provisions of this section the assessor shall enter and set forth the name of every person entered in said roll as a son of such farmer. (d)

Assessor not required to give notice to farmers' sons.

(4) 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 this Act, shall be deemed to be so 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.

Service of notice on farmers' sons.

(5) In this section the expression "Farmer's Son" and the word "Farmer" shall have the same meaning as in section 79 of *The Consolidated Municipal Act*, 1892. 55 V., c. 40, s. 4 (1-3); 55 V., c. 48, s. 47. sub-sec. 5 - 56 V., c. 38, s. 3.

Service of notices on farmers' sons. Interpretation.

(c) The duty imposed upon the assessor under this section is imperative. He shall before the completion of his roll leave for every party named thereon, resident or domiciled, or having a place of business within the municipality, and he 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 and according to the form of schedule B. The object of this section is to enable any person dissatisfied to appeal. If notice is not given as directed by the statute, the payment of the tax cannot be enforced. See *London v. Great Western Railway Co.*, 16 U. C. Q. B., 500; *Nicholls v. Cumming*, 1, Sup. Ct. R. 395, and *Tobey v. Wilson*, 43 U. C. Q. B. 230. It is also the duty of the assessor to enter on the roll opposite the name of the party, the time of delivering or transmitting such notice.

(d) A farmer's son is not entitled to the notice, but the assessor is required to enter and set forth in any notice given or transmitted to any farmer, the name of every person entered on the roll as a son of said farmer.

Notice to be given when persons assessed as separate school supporters.

47a.—(1) In the case of a municipality in which there are supporters of a Roman Catholic separate school therein, or contiguous thereto, there shall be printed in conspicuous characters, or written across or on the assessor's notice to every ratepayer, provided for by the 47th section of this Act, and set forth in schedule B. annexed hereto, in addition to the proper entry heretofore required, to be made in the column respecting the school tax, the following words: "You are assessed as a separate school supporter," or "You are assessed as a public school supporter," as the case may be; or these words may be added to the notice of the ratepayer set forth in the said schedule. 53 V. c. 71, s. 2. (e)

(2) Where a ratepayer who has in the next preceding year been assessed as a public school supporter, is being assessed as a separate school supporter, or where a ratepayer who has in the next preceding year been assessed as a separate school supporter, is being assessed as a public school supporter, it shall be the duty of the assessor to give, in addition to the notices which he is now required to give, a written or printed notice to such ratepayer that such change is being made. 56 V., c. 38, s. 4.

Assessor to be guided by index book.

47b. Where the list required by the first section of the *Act to amend the Public and Separate Schools Acts* is prepared, the assessor is to be guided thereby in ascertaining who have given the notices which are by law necessary, in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. (f) 53 V., c. 71, s. 3.

[*Sec. 48 repealed. See 51 V., c. 29, s. 11 (2).*]

When assessment roll to be completed.

49. Subject to the provisions of section 52 and 54, every assessor shall begin to make his roll in each year not later than the 15th day of February, and shall complete the same

(e) This section provides that in the case of a municipality in which there are supporters of a Roman Catholic separate school, the supporters of public and separate schools must be distinguished in schedule B.

(f) Section 1 of the *Act to amend the Public and Separate Schools Acts*, makes it the duty of the clerk of every municipality to enter in a convenient index book and alphabetical order, the name of every person who has given to him or any former clerk of the municipality, notice in writing that such person is a Roman Catholic and a supporter of a separate school in or contiguous to the municipality, as provided by the 40th section of the *Separate Schools Act* or by previous Acts respecting separate schools. The assessor is to be guided by the list in ascertaining who have the requisite notices.

on or before the 30th day of April and shall attach thereto the following affidavit or solemn declaration verified upon oath or solemn affirmation before the Clerk, a Justice of the Peace or a Commissioner in the form following : (g)

I, (*name and residence*), make oath and say (*or solemnly declare and affirm*,

Form of affidavit
verifying roll.

1. That I have set down 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 ;

2. 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 ;

3. 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 name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property, or in receipt of the income set down opposite his name, for his own use and benefit or otherwise to be entitled by law to be so entered ;

4. 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 this Act or *The Manhood Suffrage Act*, or any Act amending either of the said Acts, and that I have not intentionally omitted from

(g) This section makes it imperative on the assessor to begin to make his roll not later than the 15th day of February and to complete it not later than the 30th day of April. For a wilful omission to return his roll by the date fixed he is liable to a fine not exceeding \$200 and to imprisonment in the common jail for a period not exceeding six months until the fine is paid or in the discretion of the court to both fine and imprisonment. See section 227. If the delay is not wilful, he is liable to forfeit such sum as the court shall order and adjudge, not exceeding \$100. See section 225. He must also attach to the roll the declaration provided verified upon oath. If there is a change of occupancy, and the assessor has notice of it, he may before the return of the roll, make the necessary correction in the roll. See in re McCulloch and the County Judge of Leeds and Grenville, 35, U. C. Q. B., 449.

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.

(2) 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.

Persons entitled to be assessed to be entered on roll without request.

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the 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.

Penalties for causing improper entries on roll.

(4) The word "Voter" in this section shall have the meaning given thereto by *The Ontario Voters' Lists Act, 1889*. 52 V. c. 40, s. 6.

"Voter," meaning of.

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

Time for taking
the assessment
and revising the
roll in cities, etc.

52.—(1) In cities, towns and incorporated villages, 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 1st day of July and the 30th day of September, the rolls being returnable in such case to the city, town or village clerk on the 1st day of October; and in such case the time for closing the Court of Revision shall be the 15th day of November, and for final return by the Judge of the County Court the 31st 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 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. R. S. O. 1887, c. 193, s. 52.

(2) When there has, from any cause, been delay in so completing the final revision of the said roll beyond the said 31st day of December, the council may notwithstanding adopt the assessment when finally revised, as the assessment on which the rate of taxation for the said following year shall be levied.

Assessment of
localities added
to cities and
towns.

(3) Where an addition of any part of the localities adjacent to any city or town has been made to said city or town, in any year subsequent to the 30th day of September, under the provisions of section 22 of *The Municipal Act*, the council of said city or town may pass a by-law in the succeeding year, adopting the assessment of the said addition as last revised while a part of the adjoining municipality, as the basis of the assessment for said part for that year, although the assessment of the remainder of the city or town has been made, and the rate of taxation has been levied in accordance with the preceding provisions of this section; and the levying of a proportionate share of the taxation upon said addition shall not invalidate either the assessment of the remainder or the tax levied thereon; and the qualification of municipal voters in said addition shall, for the said succeeding year, be the same as that required in the municipality from which the part has been taken. 52 V. c. 39, s. 1.

53.—(1) 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.

Payment of
taxes by
instalments.

(2) 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. R.S.O. 1887, c. 193; 51 V. c. 29, s. 5; 52 V. c. 39, s. 2.

Percentage of
unpaid taxes.

(3) The notice or demand mentioned in section 123 of this Act may be given or made by the collector at any time after the receipt of the collection roll, and may be acted upon at any time after the expiration of fourteen days from the giving of such notice or making such demand, or after the day appointed for payment by any by-law passed under this section, whichever shall last happen. 52 V. c. 39, s. 3.

(4) The council may, by any by-law or by-laws, to be passed under sub-section (2) of this section, impose the said additional percentage charge on every tax or assessment, rent or rate, or instalment thereof, whether the same be payable in bulk or instalments, imposed on the lands of non-residents whose names have not been set down on the assessor's roll, which shall not be paid on or before the first day of November in each year, and such additional percentage shall be added to such unpaid tax or assessment, rent or rate, or instalment thereof, in the return required to be made under section

Additional
percentage to be
added to overdue
taxes on non-
resident lands.

121 of this Act, and if such return shall be made before the first day of November, and the tax or assessment, rent or rate, or instalment thereof shall afterwards be paid on or before that day, such additional percentage shall not be chargeable by the treasurer of the county, city or town, or other official, as the case may be. 54 V. c. 45, s. 2.

County councils may regulate time for taking assessment.

54.—(1) County councils may pass by-laws for taking the assessment in towns, townships and incorporated villages, between the 1st day of February and the 1st day of July.

(2) If such by-law extends the time for making and completing the assessment rolls beyond the 1st 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 in case of an appeal, twelve weeks from that day. R. S. O. 1887, c. 193, s. 54.

* * * * *

STATUTE LABOR.

Certain persons in military service exempt.

87. No person in Her Majesty's Naval or Military Service on full pay, or on actual service, shall be liable to perform statute labor 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. R. S. O. 1887, c. 193, s. 87. (*Firemen exempted in certain cases.* See R. S. O. 1887, c. 188, s. 6). (*h*)

Who liable and in what ratio in cities, towns and villages.

88. 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 labor), who has not been assessed upon the assessment roll of the city, town or village, or whose taxes do not amount to \$2, shall, instead of such labor, be taxed at \$1

(h) R. S. O., c. 188, s. 5, provides that the council of a city wherein the formation of companies of firemen is by by-law authorized and regulated, may, by by-law enact, that when a member of a company of firemen regularly enrolled in such city has regularly and faithfully served in such company for the space of seven years consecutively, such fireman, upon producing due proof of his having so served, shall receive a certificate from the clerk of the council to that effect, and by section 6 such certificate shall exempt such fireman from the payment of any personal statute labor tax thereafter.

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. R. S. O. 1887, c. 193, s. 88 ; 54 V. c. 45, s. 4. (i)

89. 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 labor, as provided by the next preceding section. R. S. O. 1887, c. 193, s. 89.

Power to reduce or abolish payment in lieu of statute labor.

90. Subject to the provisions of the next preceding section, no person shall be exempt from the tax in section 88 mentioned, unless he produces a certificate of his having performed statute labor or paid the tax elsewhere. R. S. O. 1887, c. 193, s. 90.

Where to be performed.

91. Subject to the provisions of the next succeeding 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 labor, shall be liable to one day of statute labor on the roads and highways in the township. R. S. O. 1887, c. 193, s. 91; 54 V. c. 45, s. 5.

Liability of persons not otherwise assessed in townships.

92. The council of every township shall have the power to pass by-laws to reduce the amount of statute labor to be performed by the ratepayers or others within the township, or to entirely abolish such statute labor and the performance thereof by all persons within said township. R. S. O. 1887, c. 193, s. 92.

Power to reduce or abolish statute labor.

93.—(1) Every person assessed upon the assessment roll of a township shall, if his property is assessed at not more than \$300, be liable to two days' statute labor; at more than \$300 but not more than \$500, three days; at more than \$500 but not more than \$700, four days; at more than \$700 but not more than \$900, five days; and for every \$300 over \$900, or any fractional part thereof

Ratio of service in case of persons assessed.

(i) Section 521, Consolidated Municipal Act, 1892, empowers the council of every township to pass by-laws for (1) commutation of statute labor for any term not exceeding five years at any sum not exceeding one dollar for each days' labor. (2) That a sum not exceeding one dollar for every days' labor may or shall be paid in commutation of such statute labor. (3) For fixing the number of days statute labor. (4) For enforcing statute labor. (5) For regulating the performance of statute labor. (6) For reducing or abolishing statute labor. (7) For keeping roads open in winter. (8) For the application of the commutation for keeping open roads.

Council may reduce or increase the number of days proportionately.

Lots sub-divided as park lots, etc.

Commutation may be at \$1 per day.

Commutation may be fixed at any sum not exceeding \$1.

If no by-law commutation to be at \$1.

Farmers' sons.

over \$150, one additional day; but the council of any township, by a by-law operating generally and ratably, may reduce or increase the number of days' labor to which all the parties, rated on the assessment roll or otherwise, shall be respectively liable, so that the number of days' labor to which each person is liable shall be in proportion to the amount at which he is assessed.

(2) 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 labor shall be commuted by the township clerk in making out the list required under section 121 of this Act, where such lots are under the value of \$200, 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. R. S. O. 1887, c. 193, s. 93.

94. The council of any township may, by by-law, direct that a sum not exceeding \$1 a day shall be paid as commutation of statute labor, for the whole or any part of such township, 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. R. S. O. 1887, c. 193, s. 94; 51 V. c. 29, s. 6.

95. Any local municipal council may, by a by-law passed for that purpose, fix the rate at which parties may commute their statute labor, at any sum not exceeding \$1 for each day's labor, and the sum so fixed shall apply equally to residents who are subject to statute labor, and to non-residents in respect to their property. R. S. O. 1887, c. 193, s. 95.

96. Where no such by-law has been passed, the statute labor in townships, in respect of lands of non-residents, shall be commuted at the rate of \$1 for each day's labor. R. S. O. 1887, c. 193, s. 96. (j).

97.—(1) 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 labor or commute therefor, as if he were not so rated and assessed. R. S. O. 1887, c. 193, s. 97.

(j) In the case of non-resident owners whose names do not appear in the roll the charge must be made against the land and not against the owner. *Canada Co. v. Howard*, U. C. Q. B. 654.

(2) Every tenant farmer's son *bona fide* resident on the farm of his father or mother, shall be exempt from statute labor in the same manner as if he were the son of an owner and jointly assessed for the property upon which he resides as provided by section 2 of *The Franchise Assessment Act, of 1889*. 54 V. c. 45, s. 6.

Exemption of tenant farmer sons from statute labor.

52 V. c. 40.

* * * * *

99. No non-resident who has not required his name to be entered on the roll, shall be permitted to perform statute labor 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 labor of a non-resident is paid in money, the municipal council shall order the same to be expended in the statute labor division where the property is situate, or where the said statute labor tax is levied. R. S. O. 1887, c. 193, s. 99.

Non-residents when not admitted to perform statute labor.

100.—(1) In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labor or pay commutation for the same, the overseer of highways in whose division he is placed shall return him as a defaulter to the clerk of the municipality, before the 15th day of August, and the clerk shall in that case, enter the commutation for statute labor against his name in the collector's roll; and in all cases both of residents and non-residents, the statute labor shall be rated and charged against every separate lot or parcel according to its assessed value.

When non-residents admitted, but do not perform statute labor.

(2) 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 labor as if the same were one lot, and the statute labor 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 labor in the statute labor division in which his residence is situate, unless otherwise ordered by the municipal council. R. S. O. 1887, c. 193, s. 100. (jj)

Amount of non-residents' statute labor.

Proviso.

* * * * *

(jj) Hall v. Farquharson, 15 A. R. 457, Patterson, J., at page 470 referring to section 87, R. S. O. 1877, says: "It enacts that whenever one person is assessed for lots or parts of lots in one municipality, not exceeding in the aggregate 200 acres, the said part or parts shall be rated and charged for statute labor as if the same were one lot," etc.;

Local clerks to keep the lists in their offices open to inspection, give copies to assessors, notify occupants, etc.

141. The clerk of the municipality is hereby required to keep the said list, (k) 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 within 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*," or "*Incorrectly Described*," 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 furnish forthwith to the county treasurer a true copy of the same, certified to by him under the seal of the corporation; 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. R. S. O. 1887, c. 193, s. 141. See s. 204.

Lists to be evidence.

Assessor's certificate.

142. The assessors shall attach to each list a certificate signed by them, and verified by oath or affirmation, (l) 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

That is the present case. The plaintiff was assessed for several parcels, in the aggregate, including island D, being much less than 200 acres, in 1880, 1881, and 1882 on the resident roll and in 1879 on the non-resident roll. He was liable, therefore, to only one sum of \$2 in each year in respect of all his properties; and to charge island D with \$2 a year was not to act on the statutory mode prescribed for charging the statute labor according to the assessed value.

(k) The list referred to is the one which the treasurers of counties, cities and towns are required to furnish to the clerks under section 140, showing all lands in respect of which any taxes have been in arrear for the three years next preceding the first day of January in any year. For form of list and assessor's certificate see Appendix "C."

(l) The oath or affirmation required by this section may be made before the head of the council, or in his absence, before the chairman. See section 276, Consolidated Municipal Act, 1892.

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.

R. S. O 1887, c. 193, s. 142.

* * * * *

147. If the clerk of any municipality neglects to preserve the said list of lands in arrears for taxes, furnished to him by the treasurer, in pursuance to section 140, or to furnish copies of such lists, as required, to the assessor or assessors, or neglects to return to the treasurer a correct list of the lands which have come to be occupied, as required by section 143 of this Act, and a statement of the balances which remain uncollected on any such lots, as required by section 144 of this Act ; or if any assessor or assessors neglect to examine such lands as are entered on each such list, and make returns in manner hereinbefore directed, every officer making such default shall, on summary conviction thereof before any two Justices of the Peace having jurisdiction in the county in which such municipality is situated, be liable to the penalties imposed by sections 225, 226 and 227 of this Act ; all fines so imposed shall be recoverable by distress and sale of any goods and chattels of the party making default. R. S. O. 1887, c. 193, s. 147.

Penalty on clerks and assessors neglecting duties under preceding sections.

How to be levied.

* * * * *

154. If, at the yearly settlement to be made on the 1st day of May, it appears to the treasurer that any land liable to assessment has not been assessed, he shall report the same to the clerk of the municipality ; thereupon, or if it comes to the knowledge of the clerk in any other manner that such land has not been assessed, the clerk shall, under the direction of the council, enter such land on the collector's roll next prepared by him thereafter, or on the roll of non-residents, as the case may be, as well for the arrears omitted of the year preceding only, if any, as for the tax of the current year : and the valuation of such land so entered shall be the average valuation of the three previous years, if assessed for the said three years, but if not so assessed, the clerk shall require the assessor or assessors for the current year to value such lands ; and it shall be the duty of the assessor or assessors to value such lands when required, and certify the valuation in writing to the clerk ; and the owners of such lands shall have the right to appeal to the council at its next or some subsequent meeting after the taxes thereon have been demanded, but within fourteen days after such demand, which demand shall be made before the 10th day of

Proceedings where any land is found not to have been assessed in any year.

How land to be valued.

Appeal from valuation.

November; and the council shall hear and determine such appeal on some day not later than the 1st day of December. R. S. O. 1887, c. 193, s. 154.

* * * * *

Penalty on assessors or clerks failing to perform their duty, and how enforced.

225. If any treasurer, assessor, clerk or other officer refuses or neglects to perform any duty required of him by this 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 \$100. R. S. O. 1887, c. 193, s. 225.

Other assessors may act for those in default.

226. 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. R. S. O. 1887, c. 193, s. 226.

Punishment of Clerks, Assessors, etc., making fraudulent assessments, etc.

227. If any clerk, treasurer, assessor or collector, acting under this Act, makes an 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 should not be entered, or fraudulently omits the name of any person who should be entered, or wilfully omits any duty required of him by this Act, he 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, 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. R. S. O. 1887, c. 193, s. 227.

What shall be evidence of fraudulent assessments

228. 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. R. S. O. 1887, c. 193, s. 228.

Punishment of culpable assessors.

229. 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. R. S. O. 1887, c. 193, s. 229.

230. With reference to *The Jurors' Act*, if any assessor of any township, village or ward, except in the cases provided for by sections 52 and 54 of this 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 1st 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 \$200, one moiety thereof to the 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 this Act, and from the penalties incurred by him by not returning the same accordingly. R. S. O. 1887, c. 193, s. 230. See also R. S. O. 1887, c. 52.

Penalty for not making and completing assessment rolls by the proper time.

ev. Stat., c. 52.

Not to impair any other liability.

SCHEDULE A.

(Section 3.)

FORM OF NOTICE BY NON-RESIDENT OWNER OF LAND REQUIRING TO BE ASSESSED THEREFOR.

To the Clerk of the Municipality of

Take notice, that I (*or we*) own the land hereunder mentioned, and require to be assessed, and have my name (*or our names*) entered on the Assessment Roll of the Municipality of (*or Ward of the Municipality of*) therefor.

That my (*or our*) full name (*or names*), place of residence and Post Office address, are as follows:

A. B., of the Township of York, shoemaker, Weston Post Office (*as the case may be*). Description of land (*here give such description as will readily lead to the identification of the land*).

Dated the _____ day of _____, 18 .

C. D.

Witness, *G. H.*

R. S. O. 1887, c. 193, *Schedule A.*

SCHEDULE B.

(Sections 47 and 47a.)

(or CITY, TOWN OR VILLAGE) OF

TOWNSHIP OF STREET, SIDE,

NAMES AND DESCRIPTION OF PERSONS ASSESSED.		DESCRIPTION AND VALUE OF REAL PROPERTY.							PERSONAL PROPERTY & TAXABLE INCOME.			Aggregate Value of Property.		STATUTE LABOR.		STATISTICS.																		
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34			
Name and Post Office address of taxable party.	Occupation.	Freholder, Manhood Franchise, tenant, or farmer's son.	Age of assessed party.	Name and address of owner when person named in column two is not the owner.	Non-resident.	School section, P. (Public school); S. (Separate school).	Concession, street, square, or other designation.	Number of lot, house, etc.	Number of acres cleared in townships. Vacant or built on, in cities towns and villages.	Value of each parcel of real property.	Total value of real property.	Value of personal property other than income.	Taxable income.	Total value of personal property and taxable income.	Total value of real and personal property and taxable income.	Number of persons from 21 to 60 years old.	Total Number of days' labor.	Dogs.	Bitches.	Number of persons in family of persons rated as resident.	Religion.	Number of cattle.	Number of sheep.	Number of hogs.	Number of horses.	Birth.*	Death.*	Registered.*	Acres of woodland.	Acres of swamp, marsh or waste land.	Acres of orchard and garden.	Number of acres under fall wheat.	Date of delivery of notice under Section 47.	Number of steam boilers, for driving machinery or for any manufacturing purpose with the name of owner and purpose for which same is used.

Take notice that you are assessed as above specified for the year 18 . . . If you deem yourself overcharged, or otherwise improperly assessed, you or your agent may notify the Clerk of the Municipality (or Assessment Commissioner), in writing, of such overcharge or improper assessment within fourteen days after the day of the Court of Revision for the Municipality of (ENDORSED).

Sir,—Take notice that I intend to appeal against this assessment, for the following reasons:

I am, sir, your obedient servant.

A. B.,
Township Clerk
or Assessment Commissioner.

R. S. O. 1887, c. 193, Sched. B; 51 V., c. 4, s. 11 (1, 2); 51 V., c. 29, ss. 4, 11 (3).
NOTE.—See Sec. 47a in the case of a municipality in which there are supporters of a Roman Catholic separate school therein or contiguous thereto.

R. S. O. 1887, c. 193, Sched. B; 51 V., c. 4, s. 11 (1, 2); 51 V., c. 29, ss. 4, 11 (3).
Township Clerk
or Assessment Commissioner.
NOTE.—See Sec. 47a in the case of a municipality in which there are supporters of a Roman Catholic separate school therein or contiguous thereto.

SCHEDULE L.

(Section 14b.)

FORM I.

FORM OF AFFIDAVIT BY PERSON CLAIMING TO BE PLACED
ON THE ASSESSMENT ROLL AS A VOTER.

I, _____, make oath and say
as follows :

I am a British subject (by birth or naturalization), and I have resided in this province for the nine months next preceding the _____ day of _____ in the present year (*the day to be filled in here is the date on which by statute or by-law the Assessor is to begin making his roll*),

I was at the said date in good faith a resident of and domiciled in (*giving name of municipality for which the assessor is making his roll*), and I have resided therein continuously from the said date, and I now reside therein at (*here give the deponent's residence by the number thereof if any, and the street or locality whereon or whereon 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 lot whereon it is situated.*)

I am of the full age of 21 years, and am not disqualified from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at _____ in the county _____
of this _____ day of _____ 18 . } (*Signature
of Voter.*)

Signature of J. P. etc.

(*This oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking Affidavits, or Notary Public.*)

FORM 2.

FORM OF AFFIDAVIT FOR SAME PURPOSE AS FORM I.

But where the person has been temporarily absent from the Municipality.

I, _____, make oath and say as follows :

I am a British subject (by birth or naturalization) and I have resided in this province for the nine months next preceding the _____ day of _____ in the present year *(the day to be filled in here is the date on which by Statute or by-law the Assessor is to begin making his roll).*

I was at the said date in good faith a resident of and domiciled in *(giving name of municipality for which the assessor is making his roll)* and have resided therein continuously from the said date, and I now reside therein at *(here give the deponents' 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 lot whereon it is situated.*

And I have not been absent from this province during the said nine months except occasionally or temporarily in the prosecution of my occupation as *(mentioning, as the case may be, a lumberman, or mariner, or fisherman, or in attendance as a student in an institution of learning in the Dominion of Canada, naming the institution if absent as a student.*

I am of the full age of 21 years, and am not disqualified from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at _____ in the
County of _____ this _____ day of _____
18 _____ } *(Signature of Voter.)*
(Signature of J. P. or Commissioner, etc.

(The Oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking affidavits, or Notary Public).

52 V. c. 5, s. 1. Schedule A. and B.

SCHEDULE M.

(Section 14c.)

CENSUS of all children between the ages of eight and fourteen in the (city, town, incorporated village or township, *as the case may be,*) of

Name of Child.	Age.	Parent or Guardian.	Residence.

54 V. C. 56, s. 11, *Sched. A.*

THE PUBLIC SCHOOLS ACT, 1891.

RURAL PUBLIC SCHOOLS.

Assessors to value lands situated in each section.

12. (2) Where the land or property of any individual or company is situated within the limits of two or more school sections, the parts of such land or property so situated shall be assessed and returned upon the assessment roll separately, according to the divisions of the school sections within the limits of which such land or property is situate. R. S. O., c. 225, s. 119.

* * * * *

EQUALIZATION OF UNION SCHOOL ASSESSMENTS.

Assessors to determine proportion.

95.—(1) Once in every three years the assessors of the municipalities in which a union school section is situated, shall, after they have completed their respective assessments and before the first day of July meet and determine what proportion of the annual requisition made by the trustees for school purposes shall be levied upon and collected from the taxable property of the respective municipalities out of which the union school section is formed. Notice of such determination shall be given forthwith to the secretary-treasurer of the union school section concerned. R. S. O., c. 225, s. 91 (1). *Part. (Amended.)* (m)

Arbitration where assessors disagree.

(2) In the event of the assessors disagreeing as to such proportion, as aforesaid, the inspector in whose district the union school section is situated shall name an arbitrator who, with the assessors aforesaid shall determine the said matter and report the same to the clerks of the respective municipalities, and the decision of a majority shall be final and conclusive for the period of three years. R. S. O., c. 225, s. 91 (1). *Part.*

When school section lies in two counties.

(3) When the union school section is composed of portions of two adjoining counties, then on the disagreement of the assessors the inspector of the county in which the school house of the union section is situated shall name an arbitrator, and the decision of a majority shall be final and

(m) For form of notice see appendix "D."

conclusive for the period of three years. R. S. O., c. 225, s. 91 (2).

(4) The meeting of the assessors, for the purposes herein set forth, shall be called by the assessor of the municipality in which the school house of the union section is situated. (*New.*)

Meeting of assessors to determine proportion.

(5) The assessors or the assessors and arbitrator appointed as herein required may, at the request of the inspector or five ratepayers, within one month after the filing thereof with the clerk reconsider their award, and alter or amend the same so far as to correct any omission or error in the terms in which such award is expressed. (*New.*)

Reconsideration of award.

CHAPTER 52, R. S. O., 1887.

AN ACT RESPECTING JURORS AND JURIES.

SELECTION AND DISTRIBUTION OF JURORS FROM THE ASSESSMENT ROLL.

17. The mayor or reeve, the city, town, village or township clerk, and the assessor, or assessors if there be more than one, of the respective cities, towns, villages and townships in Ontario, shall be *ex-officio*, the first Selectors of Jurors for every township and village and for each ward of every such city or town. 46 V., c. 7, s. 17. (n)

Certain municipal functionaries to be selectors of jurors.

(n) Section 18 provides that the selectors shall assemble annually on the 10th of October, where the meetings of the council are usually held. Section 20 provides for the production of the assessment rolls by the assessor at the time appointed, and section 21 requires the selectors to make and subscribe the oath provided before entering upon their duties.

CHAPTER 185, R. S. O. 1887.

AN ACT RESPECTING THE ESTABLISHMENT OF MUNICIPAL INSTITUTIONS IN THE DISTRICTS OF ALGOMA, MUSKOKA, PARRY SOUND, NIPISSING, THUNDER BAY AND RAINY RIVER.

Assessors to be appointed to enter in assessment rolls.

20. The council shall, as early as convenient after their first meeting, appoint one or more assessors, who shall enter upon a roll to be provided for that purpose :

Freeholders and householders.

1. The names of all the freeholders and householders in the municipality, stating at the same time on the roll the amount of all the real and personal property owned by such persons respectively, and the actual value thereof, and whether the owners are resident are not ;

Persons taxable for income.

2. The names of all persons liable to taxation for income, or who, though exempt from taxation have required their names to be entered on the said roll, in respect of such income, stating at the same time the amount of such income ;

Farmers' sons, Rev. Stat., c. 193.

3. The names of all farmers' sons entitled to be assessed under the provisions of *The Assessment Act* ;

Notice of assessment.

and the said assessor or assessors shall duly notify the person or persons so assessed by leaving a notice at his or her place of abode, or if a non-resident, by leaving the same at the nearest post office, stating in such notice the particulars of said assessment R. S. O. 1877, c. 175, s. 19.

Rolls to be returned to clerk.

21. The said roll shall be returned to the clerk of the municipality within such time as may be provided for by any by-law passed by the council. R. S. O. 1877, c. 175, s. 20.

CHAPTER 214, R. S. O. 1887.

AN ACT TO IMPOSE A TAX ON DOGS AND FOR THE PROTECTION OF SHEEP, AND CHAPTER 62 OF 53 VIC., AMENDING THE SAME.

TAX ON DOGS.

1. Section 1 of the "Act to impose a Tax on Dogs and for the Protection of Sheep" is repealed and the following is substituted therefor: Rev.Stat., c. 214,
s. 1, repealed.

1. Subject to the provision in the following section, there shall be levied annually, in every municipality in Ontario, upon the owner, possessor or harbourer of each dog therein an annual tax of \$1 for a dog and \$2 for a bitch. Provided, nevertheless, that the owner or possessor of a kennel of pure bred dogs which are registered in the "Canada Kennel Register," may in any year obtain from the treasurer of the municipality a certificate of having paid to such treasurer the sum of \$10 as a tax upon such kennel for that year, and upon the production thereof to the assessor, the owner or possessor of such kennel shall be exempt from assessment and any further tax in respect thereof for the said year. Annual tax on
dogs.

2. Section 2 of said Act is repealed and the following substituted therefor:— Rev.Stat., c. 214,
s. 2, repealed.

2. Upon the petition of 25 ratepayers it shall be lawful for the council of any city, town, township or incorporated village, to provide by by-law that the said tax or any part of it shall not be levied in said municipality. 53 V., c. 62, ss. 1 and 2. Municipal
council may
declare that tax
not to be levied.

3. The assessors of every municipality within which this Act has not been dispensed with, as provided in the preceding section, shall, at the time of making their annual assessment, enter on the assessment roll, in a column prepared for the purpose, opposite the name of every person Duty of assessors
herein.

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. R. S. O. 1877, c. 194, s. 3. See Cap. 191, s. 14 (3), and Sched. B.

Duty of owners
of dogs

4. The owner, possessor or keeper of any dog shall, when required by the assessors, deliver to 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 \$5 to be recovered with costs before any Justice of the Peace for the municipality. R. S. O. 1877, c. 194, s. 4. 53 V., C. 62, s. 3.

Penalty.

I,
faithfull
ability,
appointe
not rece
such, fo
executio
either c
behalf c
my offic

Mun
To
In a
require y
"Real an
CASH
debt fro
This
within

Date
I he
the real
liable to

Owner, Tenant
or
Occupant.

APPENDIX "A."

DECLARATION OF OFFICE.

I, *A. B.*, do solemnly promise and declare that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the office of assessor to which I have been appointed in this township (*or as the case may be*), and that I have not received, and will not receive any payment or reward, or promise of such, for the exercise of any partiality or malversation or other undue execution of the said office, and that I have not by myself or partner, either directly or indirectly, any interest in any contract with or on behalf of the said corporation, save and except that arising out of my office or position as assessor.

APPENDIX "B."

STATEMENT REQUIRED UNDER SECTION 42.

Municipality of _____ 189
 To _____

In accordance with the provisions of the *Assessment Act*, I hereby require you to fill up the following schedule. The statute provides that "*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.*"

This schedule to be returned to me at
 within _____ days from this date.

Dated the _____ day of _____ 189
 _____ Assessor.

I hereby declare that the following contains a true statement of all the real and personal property in which I am interested, or income liable to taxation, in the municipality, for the year 189

Signature

Owner, Tenant or Occupant.	A.C.	No. of Con. St. or other designation.	No. of Lot, House, etc.	Quantity of Land.	Cash value of each Lot	Taxable Income.	Total cash value or Personal Property liable to Taxation.	No. of Deeds.	Remarks.

APPENDIX "C."

(Section 141, Consolidated Assessment Act.)

List of lands in the municipality of _____ of
 liable to be sold for arrears of taxes in the year _____
 Dated this _____ day of _____ 18 _____

To _____ Assessor. _____ Clerk.

Concession or Street.	Block or Part of Lot.	Lot.	Years for which Taxes are in arrears.	Quantity of Land in each Lot.	REMARKS OF ASSESSOR. Occupied and name of parties notified; not occupied or incorrectly described and memorandum of correction.

ASSESSOR'S CERTIFICATE.

I do hereby 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 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

Sworn before me at
 in the county of _____ this
 day of _____ 18 _____
 { Commissioner
 or J. P. }

FORM OF NOTICE OF EQUALIZED ASSESSMENT OF UNION SCHOOL SECTIONS BY ASSESSORS.
 (Section 95, Public Schools Act.)

of
 year
 Clerk.
 ASSessor,
 parties notified;
 exactly described
 correction.

n this list
 hereon, as
 es relative
 and belief

FORM OF NOTICE OF EQUALIZED ASSESSMENT OF UNION SCHOOL SECTIONS BY ASSESSORS.

(Section 95, Public Schools Act.)

The undersigned assessors of the municipalities of _____ as authorized and required by the ninety fifth section of the Public Schools Act, hereby give notice to the clerks of the said municipalities that they have met and determined the proportion of the annual requisition for school purposes of the Public School Trustees of Union Section No. _____ which shall be levied upon and collected from the taxable property of the respective municipalities out of which the union school section is formed, as follows:

School Section No.	Municipality of	per cent.
"	"	"
"	"	"
"	"	"

This proportion of assessment, so fixed and determined by us, shall, remain in force for three years from the date of this notice.

Dated at _____ this _____ day of _____ 18__

- Assessor Municipality of _____
- Assessor Municipality of _____
- Assessor Municipality of _____
- Assessor Municipality of _____
- Assessor Municipality of _____

To
 Clerk of the Municipality of _____

An original copy of this notice, signed by the agreeing assessors should be sent forthwith to the clerk of each of the councils concerned, and to the secretary of the union school sections.

INDEX.

AGENT.

Personal property in the hands of, when principal out of province, how assessed	15
To be assessed for personal property as well as owner, when	24
Personal property of non-residents of province in hands of assessor like property of non-residents	36
Personal property of non-residents to be assessed against personally	39

ALGOMA.

Assessor's duties as to lands in	64
--	----

ARREARS OF TAXES.

List of lands liable to be sold for	54
---	----

ASSESSMENT ROLL.

What to contain	16-19
Form of	58
When to be commenced and completed	44-45
Last revised, meaning of	4
Penalty for causing improper entries on	47

ASSESSOR.

Disqualified from membership of council and office of clerk or treasurer	16
Appointment of	16
To make declaration of office	16
Form of declaration of office	67
To prepare assessment roll	16
To begin his work by February 15th and complete roll by April 30th	44-45
Must deliver roll to clerk by 30th April completed, with affidavits attached	46
For form of affidavits, see	23, 45-46
To make enquiries to prevent false votes	46
Persons to be assessed without request	47
Council may pass by-law for fixing other time for taking assessment	48-50
Information to be furnished to	40-43
Notice of assessment must be given by	42-43
Duties respecting lands to be sold for taxes	54
Duties of in Algoma and other districts	64

	CENSUS.	
	Names of children, 8 to 14 years, special list of . . .	24
	Names of children, 5 to 21, to be entered on roll.	24
	CLERKS.	
	To communicate statement of railway company to assessor	32
	To deliver copy of list of lands in arrears for taxes to assessor	54
5	COMPANY.	
24	May give notice to clerk requiring property to be assessed for separate school purposes	28
36	Form of notice to be given by	29
39	Notice to be kept on file in office of clerk and examined by assessor	29
64	Meaning of company	30
	Personal property of	36
	Property to be assessed same as that of partnership	36
	Certain property of, exempt	37
54	To furnish statement to assessor	41
	Form of statement	67
19	COMPLAINTS.	
58	Manhood Suffrage Act	23
45	DECLARATION OF OFFICE.	
4	Form of	67
47	DOGS.	
	Assessment of	65
16	EXECUTORS	40
16	EXEMPTIONS.	
16	For list of	7
67	FARM.	
16	Meaning of	19
45	FARM LANDS.	
	Assessment of in towns and villages	13
46	FARMERS' SONS.	
46	Meaning of	19
46	When entitled to be entered on roll	20
47	FORMS.	
50	Notice by non-resident	57
43	Assessment roll	58
43	Affidavit, Manhood Suffrage Act	59-60
54	School census of children, 8 to 14	61
64	Declaration of office	67
	Statement to be furnished under section 42	67

FORMS.	
Return respecting lands liable to be sold for arrears of taxes	68
Notice of equalization of union school sections ..	69
GAS MAINS.	
Assessable as realty	4
INCOME.	
When exempt from assessment	14
May be assessed against beneficial owner of shares	35
ISLANDS.	
Used as summer resorts not exceeding ten acres not liable to statute labor	32
JOINT OWNERS.	
Each to be assessable for his share only	40
JURORS.	
Assessors to be selectors of	63
LAND.	
What it includes	4
Purchased from crown, how to be assessed	26
Unoccupied, how assessed	5
Owned out of Province	15
Non-resident, how assessed	33-34
MANHOOD SUFFRAGE ACT.	
When to be entered on roll	21-22
Forms of affidavits under	59-60
Disqualification of	22
Entries to be made	22
Affidavit of assessor	23
Voter's application to Judge	23
MARRIED WOMEN.	
Name of husband to be bracketed with	24
MERCHANTS.	
How assessed	35
Councils may pass by-laws for imposing business tax on	35
MINERAL LANDS.	
Value of, how estimated	30
NON-RESIDENTS.	
What lands are denominated such	5
Notice may be given by to have his name entered on roll	5
Form of	57
Assessor to note on roll	30
Lands of, how assessed	34
Personal property of, how assessed	36

NOTICE.

Of sum assessed must be given by assessor 42 43
 Form of 58
 Not required to be given to farmers' sons, but
 notice to father to show what sons assessed . . 43

OWNER.

May apply to have name entered on roll 5

PARTNERSHIP.

Property of, how assessed 28
 Personal property of, how and where to be
 assessed 37

PENALTY.

For not furnishing statement to assessor 42
 On assessor for causing improper entries on roll . . 47
 On assessor for not examining lands in arrears for
 taxes 55
 Other penalties on assessors 56-57

PERSONAL ESTATE AND PERSONAL PROPERTY.

What this includes 4
 Mode of assessing 34
 In control of agent for non-resident owner 15
 How to be estimated 30

PROPERTY, REAL AND PERSONAL.

How to be estimated 30
 Of companies 36
 Of partnership 37
 Place of business 30
 Agent of non-residents to be assessed 39
 Executors 40
 Trustees 40

RAILWAY COMPANIES.

Lands of, considered as resident in certain cases . . 5
 To furnish certain statements to clerks 32

REAL PROPERTY AND REAL ESTATE.

What this includes 4
 Mode of assessing 24
 Where to be assessed 24
 To whom to be assessed 24-26
 How assessed, when owned by several persons . . . 27
 How to be estimated 30

RESIDENCE.

Property to be assessed at if a person has no place
 of business 38

RURAL PUBLIC SCHOOLS.	
Assessors to value lands in	62
Assessors to determine proportion between union school sections	62
SALARY, WAGES, ETC.	
To be assessed in municipality where earned	39
SCHOOL SECTIONS.	
Equalization of union	62
SEPARATE SCHOOL SUPPORTERS.	
When to be assessed	19
Notice to be given to	44
Form of notice	58
Notice of change to be given to	44
Assessor to be guided by index book	44
STATUTE LABOR.	
Islands used as places of resort, not exceeding ten acres, not liable for	32
Who liable for	50-52
Ratio of service	51
SUPERIOR COURTS.	
Salaries of officers of	15
TAXATION.	
Property liable to	6
Property exempt from	7
TELEPHONE POLES	4
TOLL ROADS.	
Shares in exempt	33
Assessment of	33
TRUSTEES	40
UNOCCUPIED LAND.	
How assessed	5
VACANT LANDS.	
How valued in cities	31
VOTERS.	
List of	5

2

2

9

2

9

4

8

4

4

2

2

1

5

6

7

4

3

3

0

5

1

5

