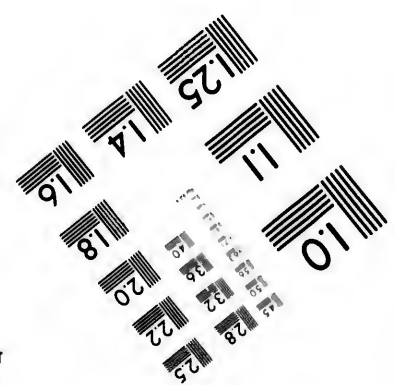
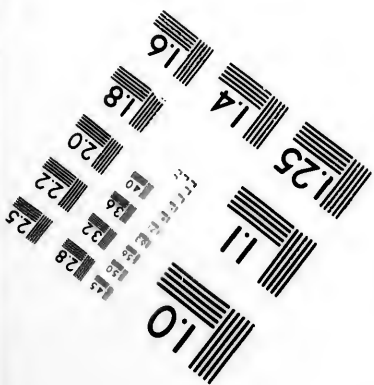
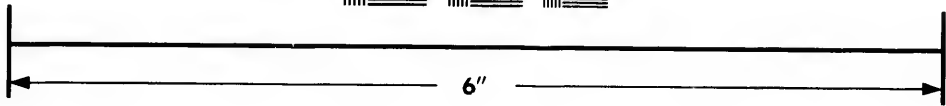
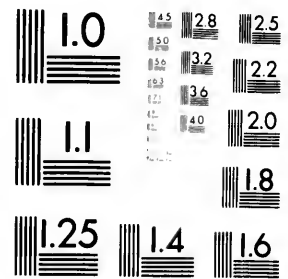


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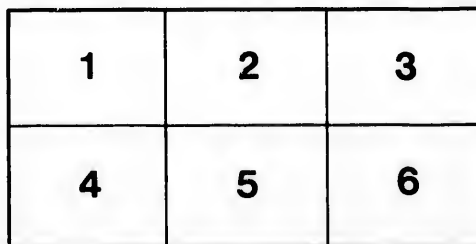
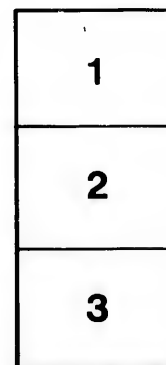
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THE  
ASSESSORS' GUIDE:

A MANUAL OF THE

DUTIES OF ASSESSORS,

PURSUANT TO THE STATUTES OF

THE LEGISLATURE OF ONTARIO

RELATING THERETO.

CONTAINING THE SECTIONS OF THE ASSESSMENT ACT RELATING TO ASSESSORS,  
WITH

AMENDMENTS AND NOTES.

COMPILED BY

GEORGE BELL, OF TORONTO,  
*BARRISTER-AT-LAW.*

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TORONTO:

N. URE & COMPANY, PUBLISHERS,  
*(Successors to Hart & Rawlinson,)*

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1882.

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## NOTES.

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ASSESSORS are appointed annually by the Council of every city, town, township, and incorporated village as soon as may be convenient after the annual election, and vacancies should be filled up as soon as may be convenient after they occur. The number of Assessors to be appointed is in the discretion of the Council. No member of Council, or Clerk, or Treasurer of the Municipality, shall occupy the office. In a city, town, or township, the same person may be appointed for more than one ward or polling subdivision. Assessors shall perform the duties imposed upon them by any statute or by-law of the Council. The Council may—(1) Remove them from office at pleasure ; (2) Specify the districts within which they shall act ; (3) Prescribe regulations governing them in the performance of their duties. In cities, the Council, instead of appointing Assessors, may appoint an Assessment Commissioner, who, in conjunction with the Mayor for the time being, shall from time to time appoint such Assessors and Valuators as may be necessary ; and such Commissioner, Assessors and Valuators shall constitute a Board of Assessors, and shall possess all the powers and perform the duties of Assessors appointed as above mentioned ; and any such Commissioner or Assessor need not be appointed annually, but shall hold office at the pleasure of the Council. Notices relating to assessment, which in other Municipalities require to be given to the Clerk, shall be given to such Commissioner.

It is the duty of the Assessor (1) To make diligent inquiry with respect to the matters about which he is, by the Acts directed to obtain information ; and (2) To enter the results in the proper places on the Assessment Roll. He is to make inquiry of each person concerning his property ; to ascertain whether that property is by law taxable or exempt ; and, if



taxable, to make the proper entries on the roll as directed by the Acts. He is also to inquire respecting the other matters required by Section 12 and amendments, and other statutes presently mentioned, and make similar entries. It is apprehended that his duty under R. S. O., Cap. 204, s. 210, arises only upon appointment for the purpose by the Public School Board, and payment by them. The Assessment Roll, when completed, is in the nature of a record (1) upon which municipal taxation is founded; (2) to which the right of the individual to vote at elections is referred; and (3) from which the statistics which have proved invaluable are compiled. It is therefore expedient for the public weal that the Assessor should make his inquiries with diligence and persistence, and that the information he obtains should be preserved and entered on the roll with accuracy.

§ NOTICES.—(1) Under Section 37.—It is believed that Assessors acting under this section usually require the written statement to comprise information upon all the subjects about which they are directed to inquire for the purposes of the roll. It is doubted, however, whether it is the duty of the person assessable to furnish such a statement relating to matters other than to his real and personal property.

(2) Under Section 41.—The form to be used is prescribed by Schedule B. It will be observed that this form contains information to the assessed party of all matters mentioned in Section 12 to be entered on the roll. The Legislature has, by Acts subsequent to the Assessment Act, required the Assessor to enter other matters on such roll, but has not provided that such new particulars shall be embodied in this notice. It is therefore apprehended that the Assessor may with safety use the form in Schedule B, with or without such additional matter as his notice, pursuant to such section.

The Assessor will render himself liable to the penalties imposed in case he neglects or refuses to perform the duties required; and he cannot safely rely on any excuse for non-performance unless, in view of all the circumstances, such excuse shows that he, without any neglect or default, was absolutely unable to perform the duty. It is submitted that

a compliance with the requirements of the Act in a substantial manner is what the Legislature intended ; but it is recommended that the Assessor strive diligently to perform his duties, as imposed, with care and accuracy in every detail.

In the following pages the sections of the Municipal Act appear without brackets, and are printed in consecutive order ; other statutes are printed within square brackets [ ], and notes within round brackets ( ).

GEORGE BELL.

TORONTO, *2nd January, 1882.*

# AN ACT RESPECTING THE ASSESSMENT OF PROPERTY.

*Revised Statutes of Ontario, Chapter 180.*

## **Preliminary Provisions.**

1. This Act may be cited as "The Assessment Act."
2. In this Act—
  - (2) "Township" shall include a union of townships while such union continues.
  - (3) "County Council" shall include provisional County Council.
  - (4) "Town" and "Village" shall mean respectively incorporated town and village.
  - (5) "Ward," unless so expressed, shall not apply to a township ward.
  - (6) "Municipality," or "Local Municipality," shall not include a county, unless there is something in the subject or context requiring a different construction.
  - (7) "Land," "Real Property," and "Real Estate," respectively, shall include all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building as to form in law part of the realty, and all trees or underwood growing upon the land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to Her Majesty.  
[The terms Land, Real Property, and Real Estate in the Assessment Act shall be construed to include land covered with water. 43 Vict. 27-8, O.]
  - (8) "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. [43 Vict. 27-8.]
  - (9) "Property" shall include both real and personal property as above defined.
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 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 thirtieth day of January in each year, that he owns such land, describing it, and requires his name to be entered on the Assessment Roll therefor, which notice may be in the form or to the effect of Schedule A to this Act ; and the Clerk of the Municipality shall, on or before the first day of February 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.

4. 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.

#### **Property Liable to Taxation.**

5. 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 rateable 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.

6. All land and personal property in this Province shall be liable to taxation, subject to the following exemptions, that is to say :

#### **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.

(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.

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

(By 43 Vict., Cap. 27, ss. 12 and 13, the Corporation, Trustees, and other persons in whom is vested any land on which a place of worship is erected, or land used in connection therewith, and such place of worship and land, may be assessed for local improvements under—

(1) By-law of the Municipal Corporation, passed with the assent of the electors, according to the provisions of the Municipal Act.

(2) By-law of Municipal Council, where two-thirds of the owners of the real property to be benefited, representing at

least one-half in value of the remaining property, petition under the provisions of the Municipal Act; but such Corporation, Trustees, or other persons do not join in the petition.

- (3) In case such Corporation, Trustees, or other persons, join in such petition, they and their property shall be assessable as other owners and other property benefited by the improvements.)
- (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.
- (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.
- (6) Every public road and way, or public square.
- (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 purpose hereof.
- (8) The Provincial Penitentiary, the Central Prison, and the Provincial Reformatory, and the land attached thereto.
- (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.
- (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.
- (11) The personal property and official income of the Governor-General of the Dominion of Canada, and the official income of the Lieutenant-Governor of this Province.
- (12) The houses and premises of any officers, non-commissioned officers and privates of Her Majesty's regular army or navy in actual service, while occupied by them, and the full or half-pay of any one in either of such services; and any pension, salary, gratuity or stipend derived by any person from Her Majesty's Imperial treasury, or elsewhere out of this Province, and the personal property of any person in such naval or military services, on full pay or otherwise in actual service.
- (13) All pensions of two hundred dollars a year and under, payable out of the public moneys of the Dominion of Canada, or of this Province.
- (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.

(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.

(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.

(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 the twenty-eighth section of this Act.

(18) 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.

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

(See 43 Vict., Cap. 27, s. 3, subsequently mentioned, whereby it is apprehended that this sub-section is practically repealed, as to all personal property but that mentioned in sub-section 3 of such section 3.)

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

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

(22) The annual income of any person: provided the same does not exceed four hundred dollars.

(23) The stipend or salary of any clergyman or minister of religion, while in actual connection with any church, and doing duty as such clergyman or minister, to the extent of one thousand dollars, and the parsonage or dwelling-house occupied by him, with the land thereto attached, to the extent of two acres, and not exceeding two thousand dollars in value.

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

(25) Household effects of whatever kind, books and wearing apparel.

[The exemption to which certain officers connected with the Superior Courts were, at the time of their appointment, and are now entitled by statute in respect of their salaries, is hereby abolished as respects all persons who may hereafter be appointed by the Lieutenant-Governor to such offices. 43 Vict., Cap. 27, s. 5.]

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

8. 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 exemption as other real property under the provisions of this Act.

9. Superseded. See 43 Vict., Cap. 27, s. 3, which provides that—

[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.]

#### Duties of Assessors.

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

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

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

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

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

Column 1.—The successive number on the roll.

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

Column 3.—Occupation.

Column 4.—Statement whether the party is a Freeholder, Householder, Tenant, or Farmer's Son, by inserting opposite the name of the party the letter "F.," "H.," "T.," or "F. S.," as the case may be.

Column 5.—The age of the assessed party.

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

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

[It shall be the duty of every Township Council to cause the Assessor of the Township, in preparing the annual assessment roll of the township, to set down therein in a separate column the number of children between the ages of five and sixteen years opposite the name of each person on the assessment who are resident with him. 43 Vict., cap. 32, s. 4.]

[After the first of January next (1882) it shall be the duty of every Municipal Council to cause the Assessor of the Municipality, in preparing the annual assessment roll thereof, to set down therein, in separate columns, the number of children whose ages are over sixteen and under twenty-one, and between seven and thirteen, in addition to the column for those over five and under sixteen years. 44 Vict., cap. 30, s. 8.]

[R. S. O., cap. 204. Township Assessors.

106. Whenever the land or property of any individual or Company is situated within the limits of two or more School Sections, each Assessor appointed by any Municipality shall assess and return on his roll, separately, the parts of such land or property according to the divisions of the School Sections within the limits of which such land or property is situate.

(2) Every undivided occupied lot or part of a lot shall only be liable to be assessed for school purposes in the School Section where the occupant resides.

107. Any Township officer, having possession of the Assessor's or Collector's roll, is hereby required to allow any one of the trustees, or their authorized collector, to make a copy of such roll as far as it relates to their School Section.

210. It shall be the duty of the trustees of every rural School Section, and of the Public School Board of every City, Town, incorporated Village and Division respectively, and they are hereby authorized :



(1) To ascertain before the thirty-first day of December in every year, *through the Assessor, Collector, or some other person to be appointed for that purpose and paid by them*, the names, ages and residences of all the children of school age in their School Section, Division or Municipality, as the case may be—distinguishing those children between the ages of seven and twelve years, inclusive, who have not attended any school (or who have not been otherwise educated) for four months of the year, as required by the eighth section of this Act.

Section 8 provides: Every child from the age of seven to twelve years, inclusive, shall have the right to attend some school, or be otherwise educated for four months in every year; and any parent or guardian who does not provide that every child between the ages aforesaid, under his care, shall attend some school, or be otherwise educated as thus of right declared, shall be subject to the penalties hereinafter provided by this Act.

Nothing herein shall be held to require any Roman Catholic to attend a Public school, or to require a Protestant to attend a Roman Catholic school.]

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

Column 9.—Number of lot, house, 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 each property.

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

Column 15.—Taxable income.

Column 16.—Total value of personal property and taxable income.

Column 17.—Total value of real and personal property and taxable income.

Column 18.—Statute labour (in case of male persons from twenty-one to sixty years of age), and number of days' labour.

Column 19.—Dog tax; number of dogs and number of bitches.

Column 20.—Number of persons in the family of each person rated as a resident.

Column 21.—Religion.

Column 22.—Number of cattle.

Column 23.—Number of sheep.

Column 24.—Number of hogs.

Column 25.—Number of horses.

Column 26.—Date of delivery of notice under section forty-one.

Column 27.—Birth.

Column 28.—Death.

Column 29.—Registered.

[It shall be the duty of the Assessor or Assessors, when making the annual assessment, to inquire of each resident taxable party whether there has been a birth or death in the family within the previous twelve months, and if either, whether the same has been registered or not. If it has not been registered the Assessor shall put the figure 1 opposite the name in the column headed "Birth," or "Death," as the case may be; if registered, the letter "R" in the column (twenty-nine) set apart for registered. If any Assessor refuses or neglects to comply with the requirements of this section, upon conviction thereof before any Court of competent jurisdiction he shall be subject to the penalty imposed by section one hundred and eighty-nine of the Assessment Act. This section shall take effect from and after the first day of January next (1882). 44 Vict., cap. 4, s. 1, and cap. 30, s. 8.]

[(5) In any case where the Trustees of any Roman Catholic Separate School avail themselves of the provisions contained in the seventy-eighth section of the Public Schools Act for the purpose (amongst others) of ascertaining, through the Assessor of the Municipality, the persons who are supporters of Separate Schools in such Municipality, the Assessor shall accept the statement of, or on behalf of, any ratepayer that he is a Roman Catholic as sufficient *prima facie* evidence for placing such person in the proper column of the assessment roll for Separate School supporters; or if the Assessor knows personally any ratepayer to be a Roman Catholic, this shall also be sufficient for placing him in such last-mentioned column. 42 Vict., cap. 32, s. 2.]

#### Mode of Assessing Real Property.

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

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

15. As to land not occupied by the owner, but of which the owner is known, and, at the time of the assessment being made, resides or has a legal domicile or place of business in the Municipality, or has given the notice mentioned in section three, the same

shall be assessed against such owner alone, if the land is unoccupied, or against the owner and occupant, if such occupant is any other person than the owner.

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

17. 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.

18. When 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 "H" or "T," and both names shall be numbered on the roll.

2. 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 or occupant, or from any future owner or occupant, saving his recourse against any other person.

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

[And 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. 42 Vict., cap. 32, s. 3.]

20. 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 :

(1) 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.

(2) 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, and within the meaning of "*The Election Act*."

(3) Occasional or temporary absence from the farm for a time or times, not exceeding in the whole four 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.

(4) 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 an election for a member of the Legislative Assembly, or 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.

(5) If the amount at which the farm is so rated and assessed is insufficient, 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.

(6) 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.

[To remove doubts, it is hereby declared that any farmer's son entitled as such to be assessed, or to have his name entered in the assessment roll of any Municipality, shall be so assessed, and shall have his name so entered without any request in that behalf, unless he informs or notifies the Assessor to the contrary. 41 Vict. cap. 21, s. 9.]

(7) Wherever the following words occur in this section they shall be interpreted as follows:—

(a) "Owner" shall signify proprietor in his own right, or in the right of his wife, of an estate for life or any greater estate, either legal or equitable, except where the proprietor is a widow, and in such latter case the word "Owner" shall signify proprietor in her own right of any such estate.

(b) "Farm" shall mean land actually occupied by the owner thereof, and not less in quantity than twenty acres.

(c) "Son" or "Sons," or "Farmer's Son," shall, for the purposes of this Act, mean any male person or persons not otherwise qualified to vote, and being the son or sons of an owner and actual occupant of a farm.

(d) "Election" shall mean an election for a Member to the Legislative Assembly of this Province, or to a Municipal Council, as the case may be.

(e) "To vote" shall mean to vote at an election.

(f) "Father" shall include step-father.

21. 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.

[To remove doubts, it is hereby declared that in any case when, under the eighteenth section of the Assessment Act, land is assessed against both the owner and occupant, or owner and tenant, then such occupant or tenant shall be deemed and taken to be the person primarily liable for the payment of school rates and for determining whether such rates shall be applied to Public or Separate School purposes, and no agreement between the owner or tenant as to the payment of taxes as between themselves shall be allowed to alter or affect this provision otherwise; and in any case where, as between the owner and tenant or occupant, the owner is not to pay taxes, if by the default of the tenant or occupant to pay the same the owner is compelled to pay any such school rate, he may direct the same to be applied to either Public or Separate School purposes. 44 Vict. cap. 30, s. 10.]

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

23. 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.

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 neighbourhood for agricultural purposes, but the income derived from any mine or mineral work shall be subject to taxation in the same manner as other incomes under this Act.

24. 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 [in case the Council so directs]

shall 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.

(This section was amended by the insertion of the words in brackets, by 43 Vict. cap. 27, s. 7, but it was provided that the amendment should not apply to such ground in Towns and Incorporated Villages, except in cases where the extent of such ground exceeds ten acres.)

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.

25. 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 fair and reasonably worth for the purposes for which it is used, reference being always had to its position and local advantages.

[Ground used as a paddock, park, lawn, or pleasure-ground shall, in the discretion of the Council of the Municipality, by by-law, be assessed like other ground. 43 Vict., cap. 27, s. 6.]

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

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

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

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

And the Clerk of the Municipality shall communicate such statement to the Assessor, who shall deliver at, or transmit by post to, any station 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, showing 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 the thirty-seventh and forty-first sections of this Act.

### Non-Resident Lands.

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

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

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

(3) If it is known to be subdivided into lots, or is part of a tract known to be so subdivided, the Assessors 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 a second column, and opposite to the number of each lot, they shall set down the quantity of land therein liable to taxation ; in a third column, and opposite to the quantity, they shall set down the value of such quantity, and if such quantity is a full lot it shall be sufficiently designated as such by its name or number, but if it is part of a lot, the part shall be designated in some other way whereby it may be known.

### Mode of Assessing Personal Property.

28. Subject to the provisions of the seventh section, no person deriving an income exceeding four hundred dollars per annum 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 property than the amount of such income during the year then last past, in excess of the said sum of four hundred dollars, but no deduction shall be made from the gross amount of such income by reason of any indebtedness, save such as is equal to the annual interest thereof ; and such last year's income, in excess of the said sum of four hundred dollars, shall be held to be his net personal property, unless he has other personal property liable to assessment, in which case such excess and other personal property shall be added together and constitute his personal property liable to assessment.

[The deduction of four hundred dollars from the income of a person having an income exceeding that amount shall not be made in case such income exceeds one thousand dollars. 43 Vict., cap. 27, s. 4.]

29. Repealed by 43 Vict., cap. 27, s. 1, ss. 3.

[43 Vict., cap. 27, s. 1. The personal property of an incorporated Company, other than the Companies mentioned in the second subsection of this section, shall be assessed against the Company in the same manner as if the Company were an unincorporated Company or partnership.]



(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, plank or gravel roads, railway and tramroads, harbours, or other works requiring the investment of the whole or principal part of its means in real estate, shall as hitherto be exempt from assessment, but the shareholders shall be assessed on the income derived from such Companies.

2. 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.]

30. 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.

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

31. 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.

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

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

33. Every person who holds any appointment or office of emolument to which any salary, gratuity or other compensation is attached, and performs the duties of such appointment or office within a Municipality in which he does not reside, shall be assessed in respect of the amount of such salary, gratuity or other compensation at the place where he performs such duties, and he shall not be assessable therefor at his place of residence, but, if required, shall procure a certificate of being otherwise assessed under the provisions of this section; but this section shall not apply to County municipal officers.

34. 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 (subject to 43 Vict., cap. 27, s. 3, for which see s. 9).

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

36. 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 (subject to 43 Vict., cap. 27, s. 3, for which see s. 9).

(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 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.

#### General Provisions.

37. 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 reasonable doubt is entertained by the Assessor of the correctness of any information given by the party applied to, the Assessor shall require from him such written statement.

38. 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.

[Every Corporation whose dividends are liable to taxation as against the shareholders, shall, at the written request of the Assessor of any Municipality in which there is or are any person or persons liable to be assessed for income derived from stock in such Corporation (such written request to be communicated by delivering the same to the principal officer

of the Corporation in this Province, or by leaving the same at the principal office in the Province, or to be made by registered letter, prepaid, addressed to the Corporation at the place of such principal office), and within thirty days after the delivery, leaving or posting of such written request, deliver to such Assessor, or send to him in a registered letter, prepaid, a statement in writing setting forth the names of the shareholders who are resident in such Municipality, or who ought to be assessed for their income by such Municipality, the amount of stock held by every such person on the day named for that purpose by the Assessor in his said written request, and the amount of dividends and bonuses declared during the twelve months next preceding; which statement in writing to be so furnished to the Assessor shall contain also a certificate under the hand of the principal officer of the Corporation in the Province, declaring that the same contains, to the best of the knowledge and belief of such officer, a correct list of such shareholders, and of the amount of stock held by each on the day so named by the Assessor, so far as appears from the books of the Corporation, or so far as is known otherwise by such officer. The thirty-ninth section of the Assessment Act shall be read as applying to this section. The fine for default shall be one hundred dollars. 43 Vict., cap. 27, s. 15.]

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

40. To prevent the creation of false votes, where any person claims to be assessed, or claims that any other person should be assessed, as owner or occupant of any parcel of land, or as possessing the income which entitles him to vote in the Municipality at any election, and the Assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed, it shall be the duty of the Assessor to make reasonable inquiries before assessing such person.

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

42. Subject to the provisions of the forty-fourth and forty-sixth sections, every Assessor shall begin to make his roll in each year not later than the fifteenth day of February, and shall complete the same on or before the thirtieth day of April, and shall attach thereto a certificate signed by him, and verified upon oath or affirmation in the form following: "I do certify that I have set down in the above assessment roll all the real property liable to taxation situate in the Municipality (or Ward) of (as the case may be) and the true actual value thereof in each case, according to the best of my information and judgment; and also that the said assessment roll contains a true statement of the aggregate amount of the personal property, or of the taxable income, of every party named on the said roll; and that I have estimated and set down the same according to the best of my information and belief; and I further certify, that I have entered thereon the names of all the resident householders, tenants and freeholders, and of all other persons who have required their names to be entered thereon, with the true amount of property occupied or owned, or of income received by each, and that I have not entered the 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; and that the date of delivery or transmitting the notice, required by section forty-one of 'The Assessment Act,' is in every case truly and correctly stated in the said roll; and I further certify and swear (or affirm, as the case may be) that I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote, or for any other reason whatever; and that the amount for which each such person is assessed upon the said roll truly and correctly appears in the said notice delivered or transmitted to him as aforesaid."

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

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

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

ing 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.

45. Repealed and new section substituted by

[43 Vic., cap. 27, s. 20, and 44 Vic., cap. 25, s. 2. —In Cities, Towns, Townships, or Incorporated Villages the Council may, by by-law, require the payment of taxes to be made into the office of the Treasurer or Collector by a day or days to be named therein, in bulk or by instalments, and may by such by-law allow a discount for the prompt payment of such taxes, or any instalment thereof, on or before the day or days on which the same shall be made payable, and may by such by-law impose an additional percentage-charge on every unpaid tax or assessment or instalment thereof, which shall be added to such unpaid tax or assessment or instalment thereof, and be collected by the Collectors as if the same had originally been imposed and formed part of such unpaid tax or assessment or instalment thereof.]

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

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

#### Statute Labour.

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

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

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

79. Every male inhabitant of a township, between the ages aforesaid, who is not otherwise assessed, and who is not exempt by law from performing statute labour, shall be liable to two days of statute labour on the roads and highways in the Township, and no Council shall have any power to reduce the statute labour required under this section.

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

(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 labour shall be commuted by the Township Clerk, in making out the list required under the ninetieth section of this Act, where such lots are under the value of two hundred dollars, to a rate not exceeding one-half per centum on the valuation; but the Council may direct a less rate to be imposed by a general by-law affecting such village lots.

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

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

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

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

85. Any person liable to pay the sum named in the seventy-seventh section, or any sum, for statute labour commuted under the

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

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

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

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

87. In case any non-resident, whose name has been entered on the resident roll, does not perform his statute labour or pay commutation for the same, the Overseer of the Highways in whose division he is placed shall return him as a defaulter to the Clerk of the Municipality, before the fifteenth day of August, and the Clerk shall in that case enter the commutation for statute labour against his name in the Collector's roll; and in all cases, both of residents and non-residents, the statute labour shall be rated and charged against every separate lot or parcel according to its assessed value.

(2) Whenever one person is assessed for lots or parts of several lots in one Municipality, not exceeding in the aggregate two hun-

dred acres, the said part or parts shall be rated and charged for statute labour as if the same were one lot, and the statute labour shall be rated and charged against any excess of said parts in like manner; but every resident shall have the right to perform his whole statute labour in the statute labour division in which his residence is situate, unless otherwise ordered by the Municipal Council.

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### Tax on Dogs.

- [R. S. O., cap. 194. 1. Subject to the provisions of the next section, there shall be levied annually in every Municipality in Ontario upon the owner of each dog therein an annual tax of one dollar for each dog and two dollars for each bitch.
2. In case the Council of any County or union of Counties deems it advisable to dispense with the levy of the said tax, it shall be lawful for such Council to declare, by by-law, that the said tax shall not be levied in any of the Municipalities within its jurisdiction.
- (2) Immediately upon the passage of any such County by-law the Council shall cause its Clerk to transmit a copy of the same to the Assessor or Assessors of every Municipality within its jurisdiction; and the County by-law shall have effect within every such Municipality unless the Council thereof, by by-law, declares this Act to be in force therein, whereupon the said County by-law shall not apply to or have any effect within such Municipality.
3. The Assessor or Assessors of every Municipality within which this Act has not been dispensed with, as provided in the foregoing 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 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.
4. The owner or keeper of any dog shall, when required by the Assessor or Assessors, deliver to him or them, in writing, the number of dogs owned or kept, whether one or more; and for every neglect or refusal to do so, and for every false statement made in respect thereof, shall incur a penalty of five dollars, to be recovered with costs before any Justice of the Peace for the Municipality.]

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### Arrears of Taxes.

#### DUTIES OF ASSESSORS IN RELATION THERETO.

108. The Treasurer of every County shall furnish to the Clerk of each Municipality, except Cities and Towns, in the County, and the Treasurer of every City and Town shall furnish to the Clerk of his Municipality, a list of all the lands in his Municipality in respect



of which any taxes have been in arrear for the three years next preceding the first day of January in any year ; and the said list shall be so furnished on or before the first day of February in every year, and shall be headed in the words following : "*List of lands liable to be sold for arrears of taxes in the year one thousand eight hundred and* ." And for the purposes of this Act, the taxes for the first year of the three which have expired under the provisions of this Act on any land to be sold for taxes, shall be deemed to have been due for three years, although the same may not have been placed upon the Collector's roll until some month in the year later than the month of January.

109. The Clerk of the Municipality is hereby required to keep the said list, so furnished by the Treasurer, on file in his office, subject to the inspection of any person requiring to see the same, and he shall also deliver to the Assessor or Assessors of the Municipality, in each year, as soon as such Assessor or Assessors are appointed, a copy of such list ; and it shall be the duty of the Assessor or Assessors to ascertain if any of the lots or parcels of land contained in such list are occupied or are incorrectly described, and to notify such occupants and also the owners thereof, if known, whether resident 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,*" as the case may be ; and all such lists shall be signed by the Assessor or Assessors and returned to the Clerk with the assessment roll, together with a memorandum of any error discovered therein, and the Clerk shall file the same in his office for public use ; and every such list, or copy thereof, shall be received in any Court as evidence in any case arising concerning the assessment of such lands.

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

#### **Responsibility of Officers.**

189. 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 one hundred dollars.

(Any Assessor who refuses or neglects to comply with the requirements of 44 Vict., Cap. 4, s. 1, and 44 Vict., Cap. 30, s. 8, which relate to the entry on the assessment roll of a birth or death, and whether registered or not—for which see Duties of Assessors, above—shall be liable to the penalties imposed by this section.)



190. If an 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.

191. If any Clerk, Treasurer, Assessor or Collector, acting under this Act, makes any unjust or fraudulent assessment or collection, or copy of any Assessor's roll 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 two hundred dollars, and to imprisonment until the fine is paid, in the Common Gaol of the County or City, for a period not exceeding six months, or to both such fine and imprisonment, in the discretion of the Court.

192. 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.

193. 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.

194. With reference to "*The Jurors' Act*," if any Assessor of any Township, Village or Ward, except in the cases provided for by ss. 44 and 46 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 first day of September of the year for which he is Assessor, every such Assessor so offending shall forfeit for every such offence the sum of two hundred dollars, one moiety thereof to 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 by action of debt or information; 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.

[Any person who wilfully and improperly inserts, or procures or causes the insertion of any name in the assessment roll, or assesses, or procures or causes the assessment of any person at too high an amount, with intent in either or any such case to give to any person not entitled thereto an apparent right to vote at any election; 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 any name from the assessment roll, or assesses, or procures or causes the assessment of any person at too low an amount, with intent in either case to deprive such person of his right to vote, shall, upon conviction thereof before a Court of competent jurisdiction, be liable to a fine not exceeding two hundred dollars and to imprisonment until the fine is paid, or to imprisonment in the Common Gaol of the County or City for a period not exceeding six months, or to both such fine or imprisonment in the discretion of the Court. 41 Vict., Cap. 21, s. 14.]

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