

upon the actual value of all real and personal property liable, Debentures issued before 1867 to rank as then, and a rate is to be levied to meet the interest and sinking fund, which will produce a like sum as that levied in 1866. To meet sums due to the Consolidated Municipal Loan Fund, a rate of $\frac{1}{3}$ of a cent per \$ on the annual value is to be levied, unless a smaller rate will produce 8 per centum on the loan, but the rate must be sufficient in any case to pay 5 p. c. on the annual value in the assessment roll of 1858. Estimates of expenditures are made annually, and the money levied by one or several by-laws. If too little is collected, proportionate amounts are deducted from each estimate, unless there is an unappropriated fund from which the deficiency may be made up. If too much the surplus goes to the unappropriated fund, except that raised from a special locality for a special purpose. Rates run from 1st January to 31st December.

Assessors and their Duties.

Councils (except of counties) appoint assessors and collectors, and determine their districts. The assessors prepare an assessment roll in the form prescribed by the act. Occupied land is assessed against owner and occupant. Unoccupied against owner, if he have given notice: if not, as "non-resident." When both are entered in the roll, the taxes may be recovered from either. If a joint owner be non-resident, and have not given notice, the others are assessed, but have their recourse against him. An occupant may deduct from his rent taxes paid by him, if they could also have been recovered from the owner or previous occupant. Property is to be rated at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor. Vacant lots in cities, towns or villages are to be assessed at the price they would readily sell, for building or as gardening or farming land, with a per centage added on account of site. If it be *bona fide* held as a garden, paddock, &c., the value is calculated at a sum 6 p. c. on which would produce its rental. Railway companies must transmit annually on or before 1st February to the clerk of municipality a statement of the amount of property held for roadway and other purposes in the municipality. The assessor shall give notice to the company at one of its offices or stations of the amount of its assessment. A person's income over \$400, deducting the interest on his indebtedness during the year previous to assessment, together with his personal property liable to assessment, shall constitute his personalty to be taxed. The personal property of incorporated companies is not assessed if the stock is. Shareholders in companies for gas works, water works, plank and gravel roads, tram roads and railways, harbours, manufactories and hotels whose principal investments are in real estate already assessed shall not be assessed on their income derived from it. Personal property of a partnership is assessed at its usual place of business. A partner cannot be separately assessed for it. If they have more than one place of business the personal property is assessed where it is situate, or the firm may choose at which place all shall be assessed, producing a certificate of the amount of such assessment at the other places. So in case of a person carrying on business alone. In case of personal property owned, possessed, or controlled by several persons, if in their own behalf each is assessed for his share, if in a representative capacity each for an equal share. In this latter case the capacity is stated in the roll after the name, and the assessment made separately from that against him personally. Particulars respecting real estate are to be delivered by the parties to be assessed, to the assessors in writing if required, but such statement does not bind the assessor. If a person fail to make such statement or deliver a false one he shall be liable on conviction before a J. P. to a penalty of \$20. Assessors give notice to all persons whose residence is ascertained of the sums at which they are assessed, entering the date of such notice in the roll. Rolls must be completed between the 1st February and 15th April in townships and villages and 1st May in cities and towns. When completed it is delivered to the Clerk of the Municipality and filed by him and is open to inspection of all parties interested.

Court of Revision.

The Court of revision and appeal consists of 5 members of the Municipal Council 3 being a quorum. They meet and adjourn from time to time to revise the rolls and hear appeals respecting wrongful entries in, or omissions from the rolls, but must complete their work before the 15th June. Any person complaining may give notice of his complaint within 14 days after the day fixed for the return of the roll; in case of a complaint respecting the assessment of another than the complainant notice is given to him of the day on which it will be tried. A list of all complaints and complainants is posted up by the clerk in some convenient public place, with notice of the day for hearing and shall also advertise the time of the first sitting in a newspaper. Notice is to be given to the assessor and party assessed 6 days before the sitting. If either party fail to appear the court may proceed *ex parte*. The roll so revised is binding on all parties except in so far as afterwards amended by the County judge, but the Court of Revision may at any time hear the petition of any person complaining that a tenement for which he is taxed has remained unoccupied for more than 3 months, that through illness or extreme poverty he is unable to pay taxes, or if an error of more than 25 p. c. and grant such remedy as is permitted by any by-law for that purpose.

Appeal to County Judge.

A person may appeal to the County Court from a decision of the Court of Revision giving 3 days notice to the Clerk of Municipality and Clerk of Division Court and depositing \$2 for costs. The judge fixes a day for hearing and may adjourn it so that he reports to the Clerk of Municipality by the 15th July. Non-residents, appeals against whose assessments have not been heard in regular course, may petition the Council for a revision up to the 1st May of the next year, unless a warrant of the Treasurer or Chamberlain has issued for the collection of the taxes. An appeal is granted to the Court of Revision, but this is doubtless a verbal error the appeal intended being to the County Judge from the Council. The cost in all these cases are apportioned by the County judge. His decision is final, and the roll is altered accordingly. When so settled a copy is transmitted by the clerk to the County clerk.