

County Councils.

The County Councils before imposing any County rate and before the 1st July examine the several assessment rolls in order to equalize the rates of each local Municipality increasing or decreasing the aggregate of each for that purpose, but not altering the aggregate of all. In equalizing the rolls of towns and villages the interest of the amount on the rolls is taken at 6 p. c. and capitalized at 10 p. c. A local council may appeal from such equalization of the County council to the judge, giving 10 days notice. If he find that an error has been committed he equalizes the whole valuation anew, but must complete this before the 1st August. County Councils appropriate the amounts to be raised for County purposes among the several local municipalities according to such equalized roll and the clerk certifies the same to the local clerk, who calculates and inserts the amount in the collector's roll. This act does not affect provision for rates to raise interest on County debentures heretofore issued.

Statute Labor.

Every male person of 21 to 60 years of age, except officers or soldiers in H. M.'s service, or efficient volunteers whose taxes do not amount to \$2 must pay that amount or labour for two days on the public highways. On those assessed for \$2 and upwards, including volunteers all are liable for 2 days labour up to \$300; for \$300 to \$500, 3 days; \$500 to \$700, 4 days; \$700 to \$900, 5 days; and for every \$300 (or fractional part over \$150) additional, an additional day. On farms divided into village lots, under the value of \$200 owners being non-resident, this tax may be commuted at $\frac{1}{2}$ per cent or the Council may lessen it farther by a by-law. The statute labor may be commuted by by-law for a sum not exceeding \$1 per diem and collected with the other assessments. If there be no by-law the statute labor of non-residents is commuted at that sum, and is always payable in money, and is to be expended in the labour division in which the property is situate. If a person refuses or neglects to pay the commutation within 2 days after he is called on, or to do the labour within 6 days forfeits \$5 which may be levied by distress. If that be insufficient he may be imprisoned at hard labour for 10 days.

Collection of Rates.

The Municipal clerk makes up the collection roll containing an abstract of the assessor's as finally revised, and showing separately—County rates, township rates (including commutation of statute labour) the school and any special or local rate. Any Provincial tax is also entered. The roll is delivered to the collector on, or before the 1st October, or a day prescribed by a by-law. He also makes out a roll of the rates, &c. on lands of non-residents, whose names do not appear in the assessor's roll, and transmits it to the County Treasurer or City Chamberlain before the 1st November. The collector proceeds to collect the taxes, calling at least once at the residence or place of business of each rate-payer to demand them, entering on his roll the date of the demand. If the party neglect for 14 days to pay, the collector may levy on his goods and chattels receiving the costs of a division court bailiff. To non-residents whose names are on the roll he sends a demand by post, and may within 1 month after receipt of the roll and 14 days after such demand levy on any goods and chattels found on the premises. 6 days notice of sale is given at 3 public places. If there be a surplus resulting, it is returned to the party in whose possession the goods were, or the owner of the land if he claim it; but if the claim is disputed, the money is paid over to the Treasurer or Chamberlain who holds it until legal rights are determined. Taxes may also be recoverable as a debt due to the municipality with interest and costs. On or before the 14th December or such other day (not later than the 1st April next) the collector returns his roll and pays over the moneys collected, making oath to the accuracy of his return. The Council may authorize the collector or some other person to collect any rates not then paid. When he cannot collect, he makes return of the parties as "non-resident" or "not sufficient property to distrain." Upon making oath to the accuracy of such return he is discharged. Taxes accrued on land form the first lien upon it, having preference over all other claims except those of the Crown, without registration. The C. C. L. furnishes to the County Treasurer each year, a list of lands granted in the County and the latter furnishes the clerk of each municipality with the portion relating thereto, who furnishes a statement to the assessor. The County Treasurer furnishes a list also of lands which are liable to be sold, the taxes being three years in arrears. Local clerks post up these lists in their offices for inspection and give copies to the assessors, who notify occupants, if there are any, and make return of the fact, or if there are none, certifying their return under oath. The local clerk informs the County Treasurer of any such lands newly occupied or incorrectly returned on the list, and thereupon the County Treasurer certifies the taxes on them and the arrears are put in the next collector's roll with the current assessments. If there is not sufficient distress on any such lands to satisfy the whole claim the collector makes return accordingly, shewing the amount paid, if any, and amount remaining unpaid. The Local Treasurer returns the amount of arrears of taxes and school rates to the County Treasurer, within 14 days of return of collectors roll and before 8th April. Thereupon the lands in arrear are placed in the list of lands for sale, and the arrears are not again placed in the collector's roll. Local clerks or assessors neglecting to perform their duties are liable, on conviction before 2 J. P.'s., to a penalty of \$200 or imprisonment for 6 months. After either collector or local Treasurer has made his return he cannot receive arrears, but they must be collected by the County Treasurer. Local municipalities may by by-law remit the whole or any part of such arrears. The Treasurer cannot receive a portion of taxes on lands in arrears not remitted but must collect the whole; but if lands have been subdivided he may receive for any division. The Treasurer shall on demand give a statement of arrears charging 2½ cts. per lot for a search up to 4, and 20 cts. for each additional 10 lots, but no charge is made if the taxes are forthwith paid. When the Treasurer finds that land liable has not been assessed he reports to the clerk, who enters it in the collector's roll for the current and preceding year at the average valuation for 3 previous years, if assessed; if not, the assessors value; but appeal lies to the County Council until 10th November. The Treasurer adds 10 p. c. to arrears found due on each 1st May. Lands are liable to taxation although no crown patent has issued, if there have been any agreement to sell or a location