

because it requires the assessors of the two municipalities to make the equalization between the different parts of the union school section, but there is no assessor for the unorganized municipality. Sub-section 4 requires that "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." In this case the school house of the union section is situated in the UNORGANIZED municipality, which has no assessor, so there is no person competent to call the meeting of assessors for the purpose of equalizing the assessments of the different parts of the union section under the Act. We do not see therefore that under the law as it stands at present, the organized township can do anything in the matter, or how the equalization can be made.

Mode of Assessment of Lots in Surveys.

111—J. A. L. M.—I have recently been appointed clerk of our township and later have been appointed Assessment Commissioner under Special Act with the object of causing a more perfect assessment of our municipality. During the "boom time" 10 or twelve years ago, portions of our township near the city of T. were divided into lots under Reg. Plan, a large portion of this property is vacant and unoccupied and owned by non-residents and a number of persons hold large blocks of this property. Formerly the property of each individual was assessed by giving the township lot and con., the numbers of the sub-lots and plan and the total valuation, but not the separate value of each lot. The Statute I think is plain on the matter that the value of each lot must be shown on the roll. We follow the alphabetical system of assessment by polling divisions. The property under Reg. Plan being sandwiched between farm property and in different school sections, making the assessment under the consecutive system almost impracticable. To enable us to check the assessment of lots, we make a tabulated consecutive statement of all of all lots assessed under regular plan, after the assessors have finished their work. Now I think you will understand our situation.

1. Would the assessor be complying with the statute by making the assessment in this way, lots 3, 4, 5, 6, 7, plan 1015, value per lot, \$40; value of each parcel, \$200; aggregate value, (supposing there were other parcels in the same assessment), \$800?

2. Would we be complying with the statute if we got out a special assessment roll and notice and transposed the columns so as to make it more convenient to give the value of each lot, something after this manner: The columns up to No. 6 to remain as now. Put No. 7, (S section), after dogs and make it No. 19. Then follow No. 6 with township lot and concession, total acres, number of acres cleared, built upon or vacant. Then street, lot, block, plan. Then by special column "value per lot" followed by value of each parcel, total value of real. Then three columns for personal and income, then aggregate value of all property followed by statute labor, dogs, school section and statistics?

1. We see no objection to the assessment being made in this way, provided the lots all belong to the same person. In assessing lands each lot should be assessed separately so that there may be no difficulty in ascertaining the exact amount of taxes payable in respect of each particular lot. In cases within section 29 of the Assessment Act, the mode of

assessment laid down in that section must be followed.

2. We are of the opinion that the transposition of, or alteration in the columns of the Assessment Roll suggested cannot be made, unless some special legislation is obtained enabling this municipality to do so. Sub-section 4 of section 13 of the Assessment Act provides for no latitude in the matter, but enacts that "the assessor SHALL set down in separate columns AS FOLLOWS": (giving the columns and particulars to be inserted in each) and sub-section 7 provides that "it shall be the duty of the Mayor and of the Assessment Commissioner to see that the assessors DULY perform the duties mentioned in this section." (See also section 2 of chapter 48, Ontario Statutes, 1902.)

Appointment of New Clerk—Fees of Clerk for Services at Election—Qualification of Member of Free Library Board.

112—J. H. B.—1. After the clerk has sworn in the council elect for 1903 it was moved and seconded that applications be received for the position of Clerk until the next meeting of council. Can this be legally done before the old clerk is discharged or has resigned?

2. Acting under your answer to Question No. 518 in your issue of Dec. 1902, is a clerk legally entitled to fees for services as returning officer (he not acting as D. R. O.) holding nomination meeting, posting nomination notices, swearing in D. R. O.'s and receiving returns of election?

3. Is a member of the Free Library Board disqualified from acting as auditor, the library being assisted with funds from the village treasury.

1. Yes.

2. The clerk is entitled to no extra pay for services performed in conducting the municipal elections over and above his annual salary as clerk, unless it was so stipulated at the time of the engagement of the clerk by the council.

3. We are of opinion that a member of the Free Library Board should not be appointed an auditor of the accounts of the municipality.

Qualification of Public School Trustees.

113—I. L. B.—On the 12 inst. the council elect met, took the declaration of office and took their seats. Contrary to the amended Municipal Act two of the council hold the office of school trustee. Will the business transacted by the council be legal? If not, what course would you advise me to pursue?

The business transacted by the council under the circumstances stated will be legal. The two members of the council who, at the time of their election were school trustees, can legally take part in the deliberations of the council until their seats become vacant by reason of resignations, judicial decision or otherwise. (See our answer to question No. 107 in this issue.)

Right of Persons Assessed for Church Property to Vote at School Meetings.

114—W. W.—1. Mr. A is a trustee of a church property and his name appears on the

assessment roll as such for the property. Rev. C's name also appears on the assessment roll as tenant of said property, the parsonage. Are both or either ratepayers in the same sense as intended by the school law?

2. Would either or both have the right to vote at a school meeting on any question or for the election of trustee?

3. In investigations re school disputes is the list of school voters furnished by township clerk, section 15 of the Public Schools Act, 1901, to be regarded by the inspector as a finality as to whether a voter has the right to vote or not?

1 and 2. Section 13 of the Public Schools Act, 1901, provides that "every RATEPAYER of the full age of twenty-one years, who is a public school supporter of the section for which such person is a ratepayer, etc., shall be entitled to vote at any election for school trustee or on any school question whatsoever." Sub-section 3 of section 7 of the Assessment Act exempts from taxation "every place of worship and land used in connection therewith, church yard, or burying ground." The property in this case, however, appears to be the parsonage or minister's residence, which is not exempted from assessment and taxation and should be placed on the Assessment Roll in the same manner as any other real estate in the municipality. If this property is assessed as it should be, to Mr. A. as trustee and the Rev. C. as tenant, they are liable for the taxes payable in respect of the premises; are ratepayers within the meaning of section 13 of the Public Schools Act; and as such are entitled to vote at elections of trustees and on any school question whatsoever. If, however, the assessor has erroneously omitted to place any value on these premises and no taxes are payable in respect thereof, and Mr. A. and the Rev. C. pay or are liable for no other taxes in the school section, they are not ratepayers within the meaning of section 13, and are not entitled to vote at elections of trustees or on school questions of any kind.

3. No.

Three Year Assessment in Districts—Responsibility for Non-Repair of Bridge.

115—G. F.—1. Is there any legal way in which an assessment made in a township this year can be fixed for a period longer than one year? I mean the whole assessment.

2. In case of damage resulting to any one through a defective township bridge, are the council liable if they did not know that the said bridge was in a dangerous condition?

1. Yes. The municipality being in one of the territorial districts, sub-section 2 of section 42 of chapter 225, R. S. O., 1897, is applicable. This sub-section provides that "the council may by by-law alter and fix the time for making the assessment in the municipality, and may by by-law adopt the assessment of the preceding year, as finally revised as the assessment (subject to revision, as herein provided for in the case of the first assessment) on which the rate of taxation for the year shall be levied: provided always that a new assessment shall be made within a