

QUESTION DRAWER.

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only.

J. C.—What is meant by "local improvements" in 53 Vic. Chap. 55 Sec. 1? "An act respecting exemptions from municipal assessments." Please answer in next number.

Such public improvements as benefit the lands in a particular locality, the cost or expense of the construction of which is to be paid and borne only by the owners of the lands benefitted thereby; such cost or expense being assessed and levied against said lands according to the amount of benefit derived by each parcel of land from the making of such improvements. Public works coming under the head of local improvements are of various kinds. We refer our correspondent, for example, to section 612 *et seq.* of the Municipal Act, and to the drainage clauses of the same act.

E. G.—School Act 1891, Sec. 82, provides for appeal to county council regarding alteration, etc., of school sections. As there are no county councils in the districts of Muskoka and Parry Sound, to whom would the parties appeal?

There is no provision made for an appeal in the case mentioned. Section 41 of the Public School Act, sub-sections 1 and 2, provide for the formation and alteration of school sections in unorganized townships, and sub-section 2 provides also that no such section shall in length or breadth exceed five miles in a straight line. Section 42 exempts from the payment of rates for school purposes any person whose place of residence is at a distance of more than three miles in a direct line from the site of the school-house, unless a child of such ratepayer shall attend the school.

WROXETER.—When does the open season commence for speckled or brook trout?

Speckled trout, first day of May.

PELEE.—Can the clerk of a township legally hold the office of commissioner in drainage works, or be appointed to the office of engineer to carry out the provisions of the Ditches and Watercourses Act?

We are of opinion that he could not—the two offices seem incompatible. If the clerk were receiving remuneration for his services as engineer or commissioner in drainage, we hardly see how he could make the declaration of office in the statutory form.

PARRY SOUND, T. U.—I would like to know through the columns of your paper what course a municipality has to take to set aside the provisions made in the statutes for the dog tax. Must action be taken by the ratepayers first by petition, if so, how many signatures are necessary in the case?

(2) I would also like to be informed if it is compulsory on a council to return a list of all lands in arrears for taxes to the sheriffs in these districts, or can the council retain them in the hands of their own collector from one year to another, and add the amount of arrears to the next roll? The sale of lands for taxes, in these districts, does not seem to be productive of any good results except to create a revenue for the sheriff.

(3) On the 15th our council received the collector's report of uncollected taxes, and there was about \$270 still uncollected of 1891, and about half of it was very doubtful, but the collector had good hopes of the other half if he had further time. The council determined to return the doubtful ones to the sheriff, and retain the others until the issue of the next collector's roll, if any remained unpaid until then, and if so to add the arrears to the new roll with 10% for costs and interest. The business was done by by-law; I would like to know if it is legal?

(1) Section 2 of Chap. 214, R. S. O., 1887, defines the course to be pursued in this case; there does not appear to be any special mode provided of bringing the matter before the county council. It could be done either by petition or through the municipality's representatives.

(2) Sections 1, 4 and following sections of Chap. 17, Ont. Stat., 1889, if referred to by our correspondent, will fully answer this question.

(3) It is the collector's duty, before returning his roll, to realize the amount of unpaid taxes in any year by distress of the goods and chattels of delinquents, as provided in the Assessment Act, and should only return as uncollectable the amount of the taxes in this way. We cannot find any statutory authority for the passing of the by-law referred to by our correspondent.

T. C.—In this village, the G. T. R. runs north of village; about forty rods south of R. R. are portions of the farms, but all laid out in village lots, many built on. The farms to 1st concession are all in village. Can council assess the vacant lots as village lots, or must they be assessed as farm property, part of their farms yet unsold?

If we could assess them as village lots the owners would sooner sell them, and at more reasonable prices.

If the portions of the farms laid out into village lots are still unimproved as village lots, and are used and worked by the owners as part of their farms, we think they should be valued and assessed as farming lands. There would be no harm in describing the lands on the assessment roll by their village lot number.

COUNCILLORS—(1) Have we as a council power to give a grant to the telephone company to assist them to bring the telephone into our village, that is, independent of the ratepayers, or, in other words, without the voice of the people?

(2) The other question is this: Can we as a council give a grant to the trustees of our school without their asking for it, that is, if we as a council wish to, and agree to do so?

The reason that I ask the last question is that our school is a union, and when the assessors made their award they gave the township part of the section one quarter of the trustee levy, when the one-fifth was their just proportion. Can we as a council make up to the township part of the section by giving a grant to the trustees?

(1.) No. (2.) No.

ESSEX.—(1.) Ten years ago this municipality constructed some special drains, and issued and sold debentures for the full amount of the work, while the work was done by contract for \$242 less than the estimate.

Can the ratepayers whose property the tax was levied upon, recover back their proportion of the surplus with interest, either as cash or rebate of taxes?

(2.)—Who is responsible, the council as a corporate body or individually, for not enforcing a contract after bonds had been taken for the proper fulfilment of a contract let by public competition?

A special drain estimated at \$1,260. A section was sold at public auction for \$106; estimate of this section was \$260. Bonds taken, and after a portion of the work was done \$40 was paid on it. The contractor failed to go on and complete the work, and neither the council nor engineer asked the bondsman to go on and complete the work, but the council went on and resold the work for the full estimate.

This by-law requires the engineer to enter into bonds for \$900, also allows 40% of the contract to be kept back from the contractor till the work is accepted.

Now who is responsible for the damage sustained, the ratepayers whose lands are specially benefitted and are so levied for the work over and above the general rates of the township, or the engineer, or the councillors who went on and resold the work?

It is certain that the ratepayers are not to blame through any fault on their part, yet they are taxed for it all the same.

(3.)—I buy a farm in 1886. I pay a lawyer to search the title. He gets a certificate from sheriff and county treasurer stating that there is nothing recorded against the said lands.

In August, 1891, a loan is effected. Another search made with like results. But in the fall of 1891, when the tax collector calls, there is an item of \$45.51 arrears of taxes.

Is there any redress, and against whom?

(1) Assuming that the drains were constructed under the drainage claims of the Municipal Act, the council may from time to time amend the by-law already passed for the construction of the drainage works to refund the surplus (if any) to the then owners of the land, pro rata, according to the original assessment. See Municipal Act, sec. 573, sub-sec. 1.

(2) We consider that the engineer who appears to have been appointed commissioner to let and superintend the constructions of the drainage works, responsible for the proper carrying out of their agreements by the contractors.

(3) We do not consider the subject matter of this question of general interest to municipal officers, and think our correspondent had better consult some legal practitioner in his neighborhood.

G. J.—We have a school section which has two schools about one mile apart. Each school has only one teacher and admits pupils of all grades as if it were the only school in the section, but they are both under one board of trustees.

According to section 109 of the Public Schools Act of 1891, are the trustees entitled to \$150 or \$200 from the township funds? The council gave the trustees \$150, but they claim \$200. Kindly answer in your next issue and oblige.

The section of the Public Schools Act referred to enacts that the municipal council of every township shall levy and collect, in due manner provided, the sum of \$100 at least for every public school therein in which a public school has been kept open the whole year exclusive of vacations. The instance mentioned by our correspondent does not appear to be excepted from the operation of the above, and we, therefore, think the township council should have raised for and paid over to each school the sum of \$100.

At the last meeting of the Trenton council, a resolution was introduced showing that the salaries of the servants of the corporation were the same as had been paid when times were good, and the town prosperous, and that owing to the