QUESTION DRAWER.

Division Court Rule 19 says that "in case a special summons shall not be served in time to make the notice of the sittings of the court at the foot of warning No. 2 available for the information of the defendant, the bailiff shall return the same forthwith to the clerk who issued the summons, and the clerk shall add a new notice of the proper days of the week or month on which the next two sittings of the court are to be held, and shall return or transmit the same to the bailiff for service." It often happens that the defendant cannot be found to be served in time for any of the four courts of which the dates are given on the summons, and as there is no provision for any further dates to be added, what course is to be pursued in order to prevent the summons from lapsing? J. H.

Rule 127 makes provision by which the summons issued continues in force for a year or longer when not served, but it does not provide for adding necessary additional dates of courts, and there appears to be a lack of authority to do so. unless it is competent under Rule 1 for the Judge to make an order to insert the necessary dates of court. Rule 31 provides for the issue of an alias summons in the form of an "ordinary summons" where judgment has not been entered by the clerk within one month after return of the summons in cases where defendant has not been served with a "special summons" and has not given notice of defence. This however, does not seem to meet the case put by our questioner. Perhaps some of our clerks of Division Court can throw further light on the subject.

I own 100 acres of land in a municipality where I do not reside, and have a tenant on the farm. Previous to having a tenant, I requested the township clerk to assess me as owner for said lot in accordance with the statute, which was done, and my name appeared on the voters' list for municipal elections, but lately, since the property has been rented, it has been assessed to the tenant only, as tenant, and my name omitted, although my ownership was known. Finding my name omitted from the voters' list, on enquiry of the clerk he gives the following reason for the omission, viz: "As to your name not being on the voters' list, I may just state that it used to be on previous to your having rented the place, since that it is the tenant's. If you had notified me that you required to be assessed conjointly with the tenant, it would have been done, otherwise I could not notify the assessor to do so." It has not been of much consequence to me, the lack of a vote in that muuicipality, as I have been generally well satisfied with those elected to the Council and with their officials, including the clerk, but I would like to know the law on the point as to the neces sity of giving further notice of ownership to the clerk.

N.

Section 3 of the Assessment Act says: "Unoccupied land shall be denominated lands of non-residents, unless the owner thereof has a legal domicile or place of business in the 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 20th day of April 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 25th day of April 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. It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked, or until the ownership of the property shall be changed." As you still remained proprietor of the real estate in your own right, you continued to be "owner" in the meaning of the law, notwithstanding the property was occupied by your tenant, and as you had once given notice of ownership, and the property had not changed in that respect, you did not require to give a notice to the clerk to be assessed conjointly with the tenant. Section 17 of the Assessment Act also says: "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 3, shall be assessed against the owner alone, if the land is unoccupied, or against the owner and occupant, if the occupant is any other person than the owner." This section puts a non-resident owner who has given the notice on an equality with resident owners. It further requires, we think, that both owner and tenant be assessed, even if no notice has been given by owner, as the land is no longer "unoccupied." But if this section does not clearly require it, the next section (18) certainly does, for it says that "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." We therefore hold that the notice "N" had already given was sufficient whether the land was occupied or not, and further, that where occupied no notice is required by the owner. If he is a resident anywhere in Ontario he must be assessed along with the tenant.

Where an assessor has to include in his assessment "Money, notes, accounts and debts at their actual value," does it mean the par value of money or the interest only? How is an assessor to arrive at the "actual value" of "notes, accounts and debts," the value of which is a very uncertain commodity? W. L.

Perhaps some of our experienced officials would reply to W. L., as we are not very clear on the points raised.

Does the Act imposing a tax of $1 for each dog and $2 for each bitch, R. S. O. chap. 214, conflict with the right given to local municipalities by sub-section 15 of section 489 of the Municipal Act, to pass by-laws "for restraining and regulating the running at large of dogs, and for imposing a tax on the owners, possessors, or harbourers of dogs," and "for killing dogs running at large contrary to the by-laws."

A. M.

The two acts do not conflict; the first mentioned is intended for the protection of sheep, and to provide a fund from which the losers of sheep worried by dogs are to be reimbursed for their loss. The Municipal Act gives independent powers, and does not limit the amount of tax to be levied.

A tenant is assessed for a store occupied by him, and also for his goods, the owner being bracketed with the tenant in the assessment roll. Before the tax-rate is struck the tenant removes from the county, taking his goods with him. Is the owner of the store liable for the taxes on the goods? I know that the owner is liable for the taxes on the store, but I fail to see the justice of making him liable for taxes on goods that he does not own or have anything to do with.

M. G.

The principle of taxation is that the whole amount of the