

time in force." If these parties are liable for the taxes (as to which we cannot give an opinion, not having sufficient information) and neglect to pay them for fourteen days after they are demanded, the collector can proceed to enforce payment by the seizure and sale of their goods and chattels in the manner provided by section 135 of the Assessment Act, (R. S. O., 1897, chapter 224.)

Contents of December Statement

149—W. G. W.—Differences of opinion have arisen here as to the manner in which the financial statement should be prepared by the council on the 15th of December of each year, under subsection 6 of section 304 of the Municipal Act. Some maintain that though a "detailed statement" is called for, it does not necessarily mean that each item of expenditure and the party who received it should be mentioned, but that the expenditures under the different heads would be sufficient. Such as salaries, drains, bridges, schools, divisions, etc., etc. We have been publishing a statement each year, equal in size and work, if not in accuracy, to the regular auditors' report. The time necessary to prepare this statement is so short, that it is seldom or never ready before nomination day, so that its usefulness is of very short duration. If a statement that could be placed on an ordinary poster would do, it could be gotten out in time to give the elector some information and would cost far less. Kindly give a general reply.

We do not see that there is much room for differences of opinion in construing the language of subsection 6 of section 304 of the Municipal Act. It provides that the council shall prepare a DETAILED statement of the receipts and expenditure, together with a statement of the assets and liabilities and uncollected taxes. This must mean that the statement to be published must contain each item of receipts and expenditure, and this was undoubtedly the object of the legislature in framing this subsection, since the intention was to give the ratepayers of a municipality minute and definite information as to its finances; then again if the legislature had intended that only an abstract statement should be published they would have used language to express this intention. The time allowed for publication is somewhat short, but if the council has the statement all ready (as should be the case) except the entry therein of items of business transacted at the 15th December meeting, little difficulty would be experienced in this regard.

Ownership of Material in Road Covered by Water.

150—A. R.—A concession road runs across a lake; the lake is not bridged nor will it ever want to be. On this concession or allowance under the waters of the lake is some material which some persons want to buy. Who has the right to sell it?

2. What steps would have to be taken to get the right to use this material?

1 and 2. We do not think that the municipality, or any individual, has any property in the material under the water of this lake, or any authority to sell or dispose of same.

Appointment of Members of Local Board of Health.

151—S. K. 1. It has been the practice of our council to appoint members to the local board of health by resolution instead of by by-law. Could any person, if so disposed, give the council trouble in respect of this mode of appointment?

2. Do you think it necessary to call meeting of the council to make said appointment by by-law?

1. Section 325 of the Municipal Act, provides that, "The powers of the council shall be exercised by by-law, when not otherwise authorized or provided for." Subsection 1 of section 48 of the Public Health Act, (R. S. O., 1897, chapter 248) confers a power on the municipal councils of townships, namely, to appoint three ratepayers to membership of the local board of health, and does not authorize the making of such appointment otherwise than by by-law. The council should therefore pass a by-law making these appointments. It has been judicially remarked that, "A by-law should not be dispensed with except in a very clear case." There is very little danger that the council will be put to any trouble in the matter, but the local board of health might experience difficulty in enforcing its rules and regulations if the members have not been legally appointed.

2. Unless urgent matters of importance are likely to come before the local board of health for immediate attention, the calling of a special meeting is not necessary. The appointments can be made by by-law at the next regular meeting of the council.

Purchase of Private Electric Light Plant in Village.

152—G. P. H.—We are an incorporated village and have submitted a by-law to raise \$6,000 to instal an electric light plant to be owned by the town. Some years ago a private individual erected a plant a mile out of town, and ran it for a year or two by water. The water failed and he put in an engine. This did not work well and he moved into town and obtained power from a sash and door factory but could only run a little over 100 lights (we want 500 or more) and no light on the streets. It is not running at all now and likely won't. Do you think under these circumstances, the town can be compelled to buy him out as provided by statute?

The provisions of clause (a) of subsection 4 of section 526 of the Municipal Amendment Act, 1899, which relates to the buying out of the works of existing electric light companies, are made by clause (a8) to apply to cases where an electric light plant is the property of and operated by a private individual. Clause (a) applies only to a gas or electric light company or an individual who HAS supplied or shall supply gas or electric light for STREET lighting in the municipality. It is not stated whether the owner of the plant in question has supplied or has or had the intention of supplying electric light for lighting the STREETS of the municipality. If this be not the case, the council is not bound to buy out his plant, previous to installing a plant of its own. If he has furnished lights for the streets, or has the intention of doing so, (which intention would be evidenced by

his having the necessary apparatus and appliances in place, etc.) the council will have to buy out his plant in the manner provided by subsection 4 of section 566. The fact that the plant is not now running does not affect this part of the question, but would be a matter for consideration in estimating and fixing the value of the plant.

Rate of Statute Labor.

153—Q. W. E. D.—The statutory law for statute labor is:

Up to \$300, assessment 2 days.
\$300 up to 500, assessment 3 days.
500 up to 700, assessment 4 days
700 up to 900, assessment 5 days.

And for every \$300 an extra day or fraction over \$150. What I want to know is, does not this rule work the same on assessments up to \$900. That is to say, for \$400 it would be 3 days, but for \$375 it would be only 2 days and for \$725 only 4 days till you go to \$800 and for \$800 to \$900, 5 days, or should the assessor put on an extra day for say \$325, \$525, \$750, \$875, or not?

The provisions of section 102, subsection 1, of the Assessment Act, for the addition of one day's statute labor for every \$300 assessment over \$900, or any fractional part thereof over \$150, has no application until the \$900 assessment has been reached. The statute labor chargeable in respect of an assessment of \$300, or less, is two days. If the assessment is for any amount over \$300 and not more than \$500 the proper number of days' statute labor is three. For example, an assessment of \$301 is liable for the same number of days' statute labor as one of \$499. The same remarks apply to the other provisions of this subsection. The calculation of the statute labor in the manner you suggest is not authorized by this subsection.

Assessment of Standing Timber.

154—A. B.—A company owns a large quantity of land. That land is assessed at fifty cents an acre as wild lands. They sell the timber on a portion of the land to a lumber firm at \$2 per acre, the timber to be taken off. Can that timber be assessed for municipal taxation?

2. If so, must it be assessed to the purchaser of the timber or to the owners of the land?

3. Can timber be assessed separately from land?

1. Timber until severed is part of the realty, and its value should be taken into consideration for assessment purposes in valuing the land on which it stands. As long as it remains standing this timber is liable to and should be assessed with the land, "at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor." (See section 28 of the Assessment Act.)

2. To the owners of the land.

3. Not until it has been severed from the land when it becomes assessable as personalty.

Treasurer's Bond.

155—J. S. E.—Our treasurer gives a bond to the corporation, signed by himself and two others, for the sum of two thousand dollars, and what I would like to know is: