

1. Yes. Section 637 of the Municipal Act confers this power on the council, after it has strictly observed the provisions of section 632. It is optional with the council as to whether it opens this piece of road or not, and it should not do so, unless public convenience demands it.

2. No.

3. No.

4. No.

5. Sub-section 7 of section 640 of the Municipal Act authorizes township councils to pass by laws providing for selling timber and trees on any allowance or appropriation for a public road, but the council has no authority to sell a fence belonging to a private owner, although it may be located on a road allowance over which it has jurisdiction.

6. The council may pass a by-law pursuant to sub-sections 3 and 4 of section 557 of the Municipal Act directing the removal of this fence by the owner, and on his default for five days after notice to remove it, for its removal at the expense of the owner.

Time When Assessment Roll Finally Revised.

391 A. A. W.—Court of Revision on Assessment Roll for 1903 met and was closed on June 1st 1903. Notice of each alteration made in the Roll was served on the respective parties on June 3rd 1903. No notice of appeal has been received by the clerk. Does the roll become finally revised on the 8th day of June 1903, or will it not be finally revised until the 6th day of July next?

The assessment roll cannot be considered as finally revised until after the 6th day of July next. Assuming that the council has not passed a by-law pursuant to section 58 of the Assessment Act, parties desiring to appeal from the Court of Revision to the county judge are required by sub-section 2 of section 75 of the Act to serve a written notice of intention to appeal upon the clerk of the municipality "written five days after the DATE *herein limited for the closing of the Court of Revision.*" The time limited in the Act for the closing of the Court of Revision is the 1st day of July in every year. (See sub section 19 of section 71).

Alteration of School Boundaries.

392—J. F. G.—Can we re-organize all the school sections in the township of W. before five years, the other school sections formed?

If the statement of facts means that this township has been divided into school sections pursuant to the provisions of sub-section 1 of section 12 of the Public Schools Act, 1901, and the object of this inquiry is to ascertain whether the boundaries of all or any of these school sections can be altered within five years after the date of such division, we are of opinion that such alterations can legally be made any time after the original division of the municipality into school sections, in accordance with the provisions of section 41 of the Act. The boundaries of the sections so altered, cannot, however, be again interfered with until after the expira-

tion of five years from the date when the by-law effecting the alterations comes into force.

Retiring Allowance to Clerk.

393—C. H. K.—Our clerk has served our Township over twenty years and is about to resign on account of failing health. If the council should make him a grant, would they be obliged to pay it all at once, or could they pay it by instalments and would it all have to be paid before this council's term expires?

A grant of this kind is not part of the ordinary expenditure of a municipality, and unless the amount is to be paid within the municipal year in which it is made, the assent of the duly qualified electors, will have to be first obtained to a by-law making provision for the grant. (See sub-section 1, of section 389 of the Municipal Act.) The grant cannot legally exceed the aggregate salary or other remuneration of the clerk for the last three years of his service (See section 322 of the Act), and, if made, we would advise its payment within the municipal year in which it is granted.

Erection of Wire Fences.

394—A. J. M.—1. What steps do farmers have to take if they want to build wire fences along the Government Road?

2. Does the township bear one-half the expense? If so, how much per rod?

1. We are not aware of any law which requires farmers to take any particular steps before building wire fences along any highway or government road in a township.

2. The township is not bound to bear any part of the expense of a fence along a highway.

Proceedings to be Taken to Construct Cement Sidewalks in Unincorporated Village.

395—X. Y. Z.—The township of A has undertaken the building of cement concrete sidewalks under the provisions of Municipal Local Improvement Act by petition, the petition being signed by the requisite two-third of the property owners representing more than one-half the value of the property abutting thereto and benefited thereby, and have decided by by-law of the council that the property immediately abutting thereto and benefited thereby shall pay 60 per cent of the cost of construction of said walks and an unincorporated town plot in said township municipality shall be taxed for the remaining 40 per cent of the walks aforesaid. The said unincorporated town lot being a portion only of the township municipality and has never been erected into an incorporated village or even a police village.

1. Can a township municipality legally fix a tax or charge of 40 per cent or any other per cent by by-law on a portion only of the municipality for sidewalks?

2. Or would they have to fix the percentage not payable by the property benefited, etc., as a charge on the whole municipality and then allow the applications for exemption come in the regular way as provided for in section 8 of the Assessment Act?

3. Would the fact that no notices having been served on the owners of property in the town plot area that it is proposed to tax for the 40 per cent, (showing the amount that their lands would have to pay), affect the case?

4. Should this work be executed under the provisions of section 676 of the Municipal Act?

5. If the plan proposed is legal, under what section of the Act has the municipality power to borrow money for the construction of the work, etc.?

6. Please state what the procedure is under circumstance of the aforesaid character.

1. The council of a township municipality has no authority to pass a by-law, making a provision of this kind—unless what is termed the "Town Plot" had previously been set apart as a hamlet pursuant to the provisions of section 37 of the Municipal Act and the provisions of section 678 observed. We may state that all of section 37, except clause (a) of sub-section 3, is omitted from the Municipal Act as consolidated at the present session of the Legislature.

2. The council of a township has no authority to assume payment out of the general funds of the municipality of any part of the cost of the construction of cement sidewalk, which is properly chargeable against private property benefited under the local improvement clauses of the Municipal Act. Section 678 of the Act applies only to cities, towns and incorporated villages. Section 8 of the Assessment Act can have no application to this case, as the "town plot" is unincorporated and section 8 applies only to INCORPORATED towns and villages.

3. No.

4. The private owners benefited, may construct the sidewalk under the provisions of section 676 of the Municipal Act with the consent of the council, and this would probably be the best way to proceed, under the circumstances.

5. Our answers to previous questions renders it unnecessary to reply to this.

6. The council should pass a by-law pursuant to section 664 and following sections of the Municipal Act. Section 665 makes provision as to the mode of assessing the cost of the construction of these sidewalks, against the properties benefited.

Grant for Erection of Bridge.

396—R. S.—A township council decides to build a steel bridge to cost some \$2,000.

1. Can they borrow money say for two years on their note to pay for the said bridge?

2. If not, will it be necessary to take a vote of the ratepayers to issue debentures for the said purpose?

1 and 2. The amount to be expended for building a steel bridge in a municipality is not part of its ordinary expenditure, and unless it is to be paid within the municipal year in which it is decided to expend it, a by-law providing for the raising of the sum required must be submitted to and receive the assent of the duly qualified electors of the municipality, before the money can be borrowed.

Enforcing Payment of Dog Tax.

397—SUBSCRIBER.—Some three years ago our council imposed a dog tax. One of our residents the C. P. R. section foreman refused payment of tax of two dogs and defies council to collect it. When the assessor failed to deliver dog tags, said owner would not accept