

the uncontrollable and current expenditures of the town to be met, when no assessment is made, can any levy be made, and if no assessment nor levy is made, how is the town to raise funds to meet its obligations for 1893. If an assessment and levy had been properly made, the mayor, and treasurer by by-law could borrow a sufficient amount of money under the provisions of section 413 of the Municipal Act till the taxes levied could be collected. Councils, it appears must assess, levy, and collect, a sufficient sum each year to pay all the valid debts of the corporation falling due within the municipal year, that is between the 1st of January and the 31st of December each year.

If there is no assessment there can be no voters, nor jury list, neither can the clerk and treasurer, make the sworn returns to the government required by law. Now, as the time for making an assessment for 1893 is past, is there any legal way to make an assessment within the year of 1893, that will be binding upon the taxpayers, and that in case of default of payment for arrears of taxes, that their lands could be legally sold for such arrears of taxes.

Then as to the position of the council and taxpayers, what action would you advise on the part of the tax-payers, to correct the errors of the council, for the present year.

Can the council of 1893, under the circumstance, pledge the credit of the corporation to the bank for temporary loans, required to meet uncontrollable, and current expenses, when the council have not made an assessment for 1893. It appears to me that the council have got the affairs of the town in such a muddle that there is now, no legal way to get out, for the present year, and if, you can point out any legal way out of the difficulty you will confer a favor.

From the facts stated by our correspondent, the council appear to have made a grave omission. However, it seems to us the difficulty can still be got over although it means considerable delay and inconvenience. The machinery of municipal government, assumes that, certain things are done by certain days in the municipal year, so that other things may follow in their order, and municipal officers should regard the statutory provisions as to time with the utmost strictness. As regards the officers whose duty it is made to do the things within a limited time, the provisions as to time may be construed as imperative, but so far as the public interests are concerned, the act may be looked upon as directory. It was stated in an English case, that where an act is required to be done for the public road, and there has been a wrongful omission to do it, and serious inconvenience will arise from its not being done, it may be ordered to be done by prerogative writ of mandamus. We therefore think the council should at once proceed with the assessment of the town.

COUNCILLOR.—In your May number in answer to township clerk re union school, you state that the taxes are properly payable to separate school board for union school purposes. The Public School Act states that there shall be three trustees, that they shall not cease to exist, and that they shall apply to the council to levy and collect school rates.

1. Can the separate school board apply to the council to levy, and collect school rates for union public schools.

2. And would the council be acting legally to make said levy?

3. And if the ratepayer objects to pay, can the collector seize and collect his chattles?

4. Re the cleaning of streams, you state that you know of no authority to a council to pass such

a by-law, will you please explain the meaning of section 521 s. s. 16, 17, 18 of chap. 184, R. S. O. also the meaning of section 522 if the council has no authority to clear the stream? I send you a copy of our by-law drawn up by a lawyer who evidently thinks we have that power. What we really wish to know is, can we make the land owners clear the stream? If not can we do it ourselves without trespassing? And having our stream clear in our municipality, can we prevent another municipality from damming the water back on us by allowing the dumping in of logs in the winter when they form a dam?

1. The separate school board cannot apply to the council to levy and collect school rates for the union public school.

2. No. 3. No.

4. In answering the former question the writer overlooked the sections referred to by our correspondent. These sections clearly give the council authority to pass the by-law in question, and your by-law seems prepared in accordance therewith. We hope our readers have not been misled by the former answer.

CLERK.—A is assessed on road division

1	\$ 950	5 days road work
2	1,150	6 days road work
3	125	2 days road work

\$2,225 13 days work.
total assessment.

\$2,225 would be 9 days work in all. Which is right way to make out road list?

Sub-section 2. of section 100, Consolidated Assessment Act, regulates this question. When the property does not exceed 200 acres, it is required to be rated and charged for statute labor as if the same were one lot, and the statute labor shall be rated and charged against any excess of said parts in like manner. In the above, if the number of acres assessed is 200 or less, nine days would be the correct number.

Publications Received.

Auditors' Report, Meaford and St. Vincent, G. G. Albury, Clerk.

Financial Statement and Reports of the Council, of the City of New Westminster, B. C., D. Robson, Clerk.

In addition to a complete financial statement, reports of the waterworks, fire, library, health, police, lighting and public works departments, are included.

By-Laws and Auditors' Report, Town of Raleigh, J. G. Stewart, Clerk.

Proceedings, By-Laws, and Auditors' Reports, Township of West Flamborough I. N. Binkley, Clerk.

The Canadian Engineer.

A new monthly, issued by the Canadian Engineer Company, whose offices are at 62 Church street, Toronto. It is published in the interests of the mechanical, marine and sanitary engineer, and will be welcomed as a technical journal containing the elements of Canadian news and information bearing upon the special needs and circumstances of the country. As an advertising medium it deserves an extensive patronage, and if articles as good as those contained in the initial number are continued we predict that it will be favored with a large circulation. The subscription is only \$1 per annum.

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