

1. If it is the council's intention to pay off the whole floating debt in some one year, the amount required should be taken into consideration when striking the general rate of taxation for that year. The council cannot, however, levy a rate in excess of 2 cents on the dollar in any one year. See section 402 of the Municipal Act. If it is going to be oppressive to pay the amount in one year your council must apply to the legislature for authority to issue debentures upon which to borrow money to pay the debt. It is not necessary that the electors should vote on the matter in either case.

2. No, unless the roll for 1898 has not yet been returned.

3. The rate of interest inserted in a debenture should be regulated by the current rate in the money markets for the time being. No fixed rule can be laid down. At present the rate usually inserted is from 4 to 5 per cent, unless the debentures are issued under the Act respecting Tile, Stone and Timber Drainage.

4. Unless Jones is really a transient trader, the provisions relating to transient traders do not apply to him and he is not obliged to pay a license fee as a transient trader. If he is merely a transient trader he can be compelled to pay a license fee, and if he remains in the municipality a sufficient time for taxes to become due and be payable by him, he will be entitled to credit upon such taxes under subsection 33 of section 583 of the Municipal Act.

5. We can find no authority for a by-law of this kind. The dog-tax should first be distrained for by the collector, and if no distress or insufficient distress be found the proceedings set forth in section 6 of chapter 271, R. S. O., 1897, should be resorted to. The remedy by action cannot be invoked until all other means of enforcing payment have been exhausted. See section 142 of the Assessment Act. The tax should be paid to the person appointed by the council by by-law to collect the same after a proper demand therefor.

6. The collector should receive his roll from the clerk of the municipality on or before the first day of October in each year. It is his duty immediately to proceed to collect the taxes thereon and return the roll by the 14th December of the same year. The council may, by resolution, extend the collector's time for the return of the roll to a period not later than the 1st day of February in the following year. In case the collector fails to get in all the taxes by the 1st of February, section 145 of the Assessment Act empowers the council, by resolution, to authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes. The collector should at all times use the utmost diligence in collecting the taxes, and should never return taxes as unpaid against property in respect of which sufficient or partial distress can be found. If no distress or insufficient distress can be

found on the premises, the taxes should be returned to the treasurer as unpaid. When the taxes have been in arrear for three years prior to the 1st day of January in any year, the taxes should be returned to the clerk by the treasurer, to be placed on the collector's roll by the former, against the lands liable therefor, if occupied, unless sooner paid. Thereafter the lands chargeable are liable to be sold to realize the amount of the taxes. See section 152 and following sections of the Assessment Act. If your municipality is rural the reeve and treasurer are required to perform the duties of the warden and treasurer in a county relating to sales of land for taxes. If a town or city, the mayor and treasurer. In a recently decided case, *Caston vs. Toronto*, 30 O. R., p. 16, it was held that where there is sufficient property available for distress on land assessed, during all the time the collector has the roll, the taxes thereon cannot be legally returned to the treasurer and cannot be legally placed on the collector's roll for a subsequent year. Another important point to which we must draw your attention also is this: The council has no authority to appoint either the collector or any other person to continue the collection of unpaid taxes after the collector has returned his roll. See note k at the foot of page 16 of the second edition of the Collector's Guide just issued by this paper, prepared by James M. Glenn, Q. C., L1. B.

7. Unless the collector can enter the house in the usual way, as by turning the key, lifting the latch, or drawing the bolt, he cannot legally distrain the goods. If he can gain a lawful entrance in this way, he may break open an inside door, or if he can, through any opening, seize any article liable to distress, he may then break open any door to complete the distress.

8. If the roads and streets in the municipality in your vicinity are in need of improvement, and the councils interested contemplate going on with the work, a visit and lecture from Mr. Campbell would prove both interesting and profitable.

#### Fenceviewer's Cost—Appeal Against Award

441.—M. R.—A and B own adjoining farms, fence division made, and post set. A had road along B's part of fence. A alleges B had moved his fence in his road and threw it down. Employed surveyor and erected on surveyor's line. A again threw it down, B entered action and had A served therewith; then A called out fenceviewers who made an award (copy enclosed). A then appealed against award, and employed another surveyor who made a different line giving A more land; date of hearing appeal "was adjourned" at the final hearing Judge ordered "award set aside" verbal order "each party to pay own costs."

As some of the fenceviewers attended at the date set aside for the hearing.

1. Where will they look for their costs?
2. How will they proceed to obtain them?

1. and 2. You do not say whether the fenceviewers were required to attend the "hearing" or "adjourned hearing" of the appeal by subpoena duly issued and served upon them. If they were not

subpoenæd they need not have attended, and if they did, are entitled to no fees for so doing. If they were subpoenaed, they should look to the party subpoenaing them for their witness fees. If the party thus liable neglects or refuses to pay, the fenceviewers should sue for the amount coming to them in the ordinary way.

#### Selecting Jurors.

442.—C. H. S.—In the last issue of your valuable paper I noticed an article on "Selecting Jurors," which stated, "that the selectors shall not select from the names any persons that were written down and selected from and returned the preceding year." In our municipality last year the selectors started at the letter D and ended with the letter R, consequently this year we started with the letter S and ended with the letter K. Now you will see in our case it overlaps about six letters each year. Is it left with the discretion of the selectors, or do the statutes state plainly, and if so what chapter and section, whether or not the name of some of those which were returned last year should not be sent in this year? Kindly favor me with a reply as I fail to see anything in the statutes that prohibits the sending in of a name two years in succession.

Section 22 sub-section 4 of the Juror's Act answers your question in the following words: "but shall not select from the names of any persons that were written down and selected from and returned the preceding year."

#### Double Town Line.

443.—J. E. C.—1. What is the proper course of procedure for the councils of two adjoining townships in the same county to pursue in regard to opening the town line between them for public travel? It does not seem right that the owners of the adjoining farms under the Surveyor's Act should be asked to pay the cost of the said survey.

2. When there is a double allowance for road 132 feet between two townships and one is quite sufficient, how could the other half be disposed of advantageously to the municipalities concerned?

1. The only remedy provided is that contained in section 549 and following sections of the Municipal Act.

2. There does not appear to be any provision in the Municipal Act for doing what is desired to be done in this case.

#### Indigent Insane—Admission to Asylum.

444.—J. C. Mc.—1. Are imbecile or incurable insane children as young as fifteen years of age admitted to the London Asylum for the insane?

2. If so, how will we proceed to have one committed whose parents are unable to bear the expense of maintenance in that institution?

3. If patients of this kind are not admitted to that institution are there any institutions in the Province where they are admitted?

4. If so, where are they, and how will we proceed to commit a patient whose parents are unable to bear the expense of maintenance?

1. Yes. The Statutes do not fix any age limit.

2. You will find full information as to this in section 111 of chapter 317, R. S. O., 1897. Which is as follows:

11. (1) In any municipality within the Province of Ontario where an insane person is in destitute circumstances, and is a fit subject for asylum treatment,