

A SUBSCRIBER.—If an assessor in assessing a municipality, we will say in the year 1892, neglects or omits, or forgets to assess a village lot that has been assessed for fifteen or sixteen years continuously, and the mistake is not discovered until the clerk is making out the collector's roll in the following year, viz., 1893, is a clerk justified in making up the collector's roll of 1893, to add the amount that should have been levied on the 1892 roll against said lot or no?

Sec. 154 of the Consolidated Assessment Act, 1892, will give our correspondent full information in this matter.

E. G. R.—The government makes a road. It is within sixty-six feet road allowance, but is at one side, which makes it very bad in winter for drifting snow. Has the council power to force the owners of the land adjoining, to move the fences permanently, so that the road will be in the centre between the fences, with or without compensation?

We do not think the council would have the power mentioned, without taking the steps mentioned in the Consolidated Municipal Act for altering a road allowance.

V. S.—Is there any power for municipal councils in the statutes, enabling them to have quarter-yearly audits of township accounts?

Yes. See sec. 268 of the Consolidated Municipal Act, 1892.

J. H. R.—If a tenant demands of the assessor to assess him as such, against the will of the owner, must the assessor comply with the tenant's request? If so, what redress has the owner in case the tenant leaves the property before the time of payment of taxes without paying same?

The tenant has a right to be assessed if his tenancy be a bona fide one. The question as to the payment of the taxes is a personal one, between the owner and tenant, and should be arranged between them.

J. M.—A owns property assessed in his name at \$800.00 with an incumbrance of \$400.00. B. and C. are tenants. Can B. qualify as councillor?

We do not think B. can qualify if the tenancy be a joint one, as it would appear to be.

J. P.—The Assessment Amendment Act of 1893 directs assessors in every municipality to make an annual census of all children in their municipalities between the ages of 5 and 21 years, also that township clerks shall report to inspectors and secretaries of school sections. Can you explain what is meant and intended by this? What are assessors to do? Is an extra book (we now have one under the Truancy Act) with names and ages of all such children to be made? Are the assessors to set them out according to school section? or in fact, to be plain, what are they to do? Are married women under 21 to be counted? As assessors will very soon begin their work, I would like if possible to have your opinion with plain and direct directions to assessors before they begin out or about the 15th February.

The census referred to in the Assessment Amendment Act, 1893, was simply to correct an omission that occurred in consolidating the Public Schools Act in 1891. It was also overlooked when the Assessment Act was consolidated in 1892; hence the amendment in 1893. It is nothing new as you will see by section 114 Public Schools Act as in the Revised Statutes of Ontario, 1887. It is the intention that the information should be put in the assessment roll, not in a separate book. In the forms provided by the Toronto stationers the particulars of this

census are to be entered in column seven. It has nothing to do with the census required to be taken under the Truancy Act. Married women under 21 are not to be counted.

Toronto Gore Correspondent.

The council can buy the building, but we think it would be unwise under the circumstances, the purchase would most likely be held to disqualify C. and W. from holding their seats in the council.

C. J. F.—Sec. 97, Municipal Act, 1892, does not provide for the appointment of poll clerk, so far as I can see. Sec. 141 of said Act contemplates their appointment. See sub-section 1, 2 and 3, also sec. 143, sub-sec. 3. Query.—Who has the power to appoint poll clerks? The council or deputy-returning officer?

2. Is the clerk of the municipality entitled to any fee or allowance for services rendered by him in municipal elections under sec. 176, Municipal Act, 1892, or under sec. 26 Plebiscite Act? and if so for what kind of services?

1. Although the Municipal Act does not in terms authorize the council to appoint poll-clerks, the wording of the section quoted by our correspondent, and particularly that of section 271 a, Consolidated Municipal Act, 1892, would lead to the inference that if the appointments be made at all, they must be made by the municipal council.

2. Unless the by-law appointing the clerk in fixing his salary, provides that the salary to be paid him is intended to cover all fees and charges of any kind, for duties imposed on, or to be performed by the clerk, then or thereafter, during his term of office, we think a reasonable amount should be paid to the clerk for services performed at the elections mentioned.

J. C.—Real estate being occupied, but not owned by the Mechanics' Institute, is it subject to taxation or not? This property is assessed to both owner and occupant, as required by section 17 and 20 of the Assessment Act, 1892. As to the formality, I would call your attention to sub-sec. 10 sec. 8, Assessment Act, in which it appears that the Mechanics' Institute must be the owner of the property in order to exempt it from taxes. If you should decide that the real estate occupied by the Institute then under the form of assessment as stated, would the owner be liable for the taxes, or can the property be returned as other real estate for taxes unpaid.

The real estate referred to by our correspondent, is, under the circumstances mentioned by him, subject to taxation, the property is, we assume rented by the institute from the owner, or its use is donated by him; in either case the owner is deriving a benefit, substantially or sentimentally, and the property should be liable for the taxes. The taxes can be collected, or if not paid, returned in the same way as other real estate.

F. J. C.—Under sub-sections 15 and 16, section 489, Municipal Act, 1892, we are assessing dogs at \$2, and under chap. 62, statutes, 1890, it appears that only \$1 can be assessed. I would also call your attention to chapter 214, R. S. O., 1887. Now what we want to know is whether or not we can assess each dog for more than \$1? It seems that chap. 62 of 1890 applies to "every municipality." Can we assess each dog under sections 15 and 16, sec. 489, at any amount we please or are we limited to \$1, neither more nor less, as limited by chapter 62, statutes 1890?

We are of opinion that the tax imposed should be \$1, and no more. Sub-sections 15 and 16 of section 489 Consolidated Municipal Act, 1892, gives the council mentioned in said section the authority mentioned in said sub-sections, and sub-section 1 of section 1 of chap. 62, Ontario statutes, 1890, seems to fix the amount of the tax at \$1.

RATEPAYER.—1. A municipal council appointed special auditors last year to investigate the accounts for a number of years and find that they are indebted to a former treasurer. Is the council illegally qualified to pay the same?

2. How should money received from sheriffs be distributed?

3. Is it necessary for a council at their first meeting to pass a by-law to re-appoint their treasurer, when his bond is drawn so that he is appointed from year to year.

4. A township council appoints auditors at their first sitting. Do they audit the accounts for the year they were appointed in?

1. Yes.

2. Our correspondent should specify what moneys he refers to before an intelligent answer can be given.

3. No.

4. No, unless accounts are audited quarterly.

A. E. B.—1. Would it be proper for me to leave the chair and appoint a chairman, and give notice of motion of money by-laws for fire protection purposes, to raise money to make new streets, to appropriate Government land in the village for park and expense in fencing it, etc., and an expenditure of say \$200 on our hall, which needs improvements. In our current account, after the school money is taken out of it, we have very little left after deducting necessary expenses to do anything with.

2. Also at county council I notice that there is no notice paper and motions are made and seconded and handed to the chair, and if they required debate none are prepared, and until motion is read there is no knowledge of it. Would it be in order to establish a notice of motion paper?

3. Or if I desired to put some important matter before the council would it be proper for me to rise in my place and give notice of motion, mention the subject, the day before I moved the motion?

1. We do not think the course suggested by our correspondent would be illegal, but as to its propriety, we think it doubtful as the proceeding would be a very unusual one.

2. Section 283 of the Consolidated Municipal Act, 1892, gives to all councils authority to make the rules and regulations therein mentioned, and one of the regulations might be the introduction of a motion paper.

3. In this case it would be better to give a written notice of the intended motion, fully specifying the subject-matter thereof, the day before the motion is to be made.

The haste and irregular manner in which county council business is generally transacted, make rules and regulations for formal procedure almost useless, where insisted on the rules are generally suspended on a two-third vote.

IRROQUOIS.—1. Has an incorporated village a right to impose a poll tax on all males over 21 and under 60 who are not assessed, having no property, though entered on assessment roll as M. F. voters? Also, would monthly tenants who