A Drainage Petition.

142—IGNORAMUS. — A petition under the drainage act is presented to the council for a drain to benefit lots 4 and 8 in the 17th and 18th concessions and lots 3 and 19 in the 16th concession. Engineer, goes on to make plan, etc., and reports, but work not gone on with. A new petition is presented for a drain to benefit lots 5 and 8 in the 17th and 18th concession, and lots 4 and 19 in the 19th concession. Another engineer is appointed who goes on and looks over the area to be benefited but makes no survey nor takes any levels, adopts the first engineer's plan and profile as his own, assesses the same lands for benefit, etc., and reports. Would a by-law under this last report be good?

If by examining the locality of the proposed drain, and utilizing the report, etc., of the engineer who made the former survey, the second engineer, in his judgment, gains sufficient information to make a proper report on the drainage scheme, there is nothing to prevent his doing the work in this way, and the council may, in its discretion, adopt his report and pass the necessary by-law for the construction of the drainage work.

Opening New Road.

143—H. P.—A certain side road was closed by the municipal council some thirty years ago. Compensation was paid by persons who owned the adjoining property and deed was given. No road was given in lieu thereof. Objections to closing was taken by certain individuals.

- 1. Can the road be opened up now?
- 2. What would be the necessary proceeding in order to do so?
- 1. This road may now be opened by the council if it deems it in the public interest to do so.
- 2. The council should pass a by-law, pursuant to the provisions of section 637 of The Consolidated Municipal Act, 1903, after it has strictly observed the formalities prescribed by section 632 of the Act. It is discretionary, however, with the council as to whether it passes the by-law for the opening of the road or not.

Assessment of Implements in Possession of Agent—Assessment of Plaster and Gypsum, and Natural Gas Wells.

- 144—J. B.—1. Are agricultural implements kept by an agent, such as binders, mowers, rakes, wagons, etc. as samples in a show room subject to assessment and taxation in the municipality in which the agent carries on business?
- 2. Plaster or gypsum is being mined and taken to the railway station with teams and shipped to Toronto in the rock. Is it subject to assessment at the mouth of the pit and how?
- 3. What is the proper way to assess a natural gas well owned by an incorporated company. Are the pipes, mains and meters assessable or is it the net or gross income derived therefrom?
- 1. Yes. The latter part of sub-section 1 of section 18 of The Assessment Act provides that "where any business is carried on by any person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated and against the person in possession or charge thereof as well as against the owner."
- 2. Yes, assuming that it belongs to the owner or owners, or producer or producers thereof, and thus does not fall within the exemption mentioned in sub-section 15 of section 7 of The Assessment Act. It should be assessed at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor, as provided in sub-section 1 of section 28 of the Act.
- 3. The land on which the gas well is located should be assessed to the company, as provided in sub-section 1 of section 28 of the Act, and the pipes, mains, meters, etc., in the manner provided by sub-section 3 of section 18 of the Act, as enacted by section 1 of chapter 31 of The Ontario Statutes, 1902.

Contract with Engineer—Drainage Courts of Revision—Levy of Drainage Rate Before Work Commenced.

145—W. B. S.—1. If an engineer is hired by the council for \$5.00 per day and he attended two Courts of Revision on drains in one day, one at 10 o'clock, the other at 1 o'clock, can he collect \$10.00 for the same; he having put \$5.00 for each court of revision in his estimates?

- 2. Can the council hold Court of Revision on drains without the engineer where there are no appeals?
- 3. Is the council disqualified by voting large sums of drain money for current expenses without borrowing by by-law from the funds?
- 4. What can ratepayers do? Is there any law to protect them? These debentures for special drain were sold nearly two years ago and work not done and second payment collected?
- 1. If the engineer agrees to give the council his professional services for a salary of \$5.00 per day while actually engaged in doing its work, that sum is all he can collect, no matter how many different kinds of professional services he performs for them during the day.
- 2. The law does not require the attendance of engineers at Courts of Revision on drains. If the council thinks it can get along without them, it is at liberty to do so.
- 3. The facts are not clearly stated, but, assuming that in its by-law the council made provision for the levy of a special rate to create a sinking fund to meet the payment of the drainage debentures when they matured, and have used the moneys to the credit of this sinking fund for the payment of the ordinary current expenditure of the municipality, the members of the council who voted for this diversion of the sinking fund are personally liable for the amount, and are disqualified from holding any municipal office for two years. (See sub-section 3 of section 418 of The Consolidated Municipal Act, 1903.)
- 4. The council has no legal power to levy a rate to pay these debentures until the money has been paid out for the purpose for which it was borrowed, that is for constructing the drainage works, and the ratepayers interested cannot be compelled to pay it. The payments, however, that they have already voluntarily paid cannot be recovered from the municipality.

Date of Holding Meeting of Agricultural Society—Married Woman May Vote for School Trustee.

- 146—J. A. T.—In your calendar for January in The Municipal World you give Jan. 6th, annual meeting of agricultural societies. Should it not be Jan. 13th?
- 2. Can married women who are assessed in their own names vote for public school trustees?
- 1. Yes. See sub-section 1 of section 10 of The Agricultural and Arts Act (R. S. O., 1897, chapter 43). Through inadvertence the line was not dropped, in making up the form, to its proper place.
- 2. A married woman assessed for property and paying taxes thereon is a "ratepayer," and if she is of the full age of twenty-one years, and is a public school supporter of the section for which she is a ratepayer, she is entitled to vote for public school trustees in the section. (See section 13 of The Public Schools Act, 1903).

Appointment of Officers by Tender-Snow Fences.

- 147-W. J. D.—At the first meeting of the council an applicant for the office of assessor puts in an application with the amount of salary he desires attached. The council refused to consider it, saying it was not a legal application, it being in contravention of section 320, S. S. 2, div. 8 of the Municipal Act.
- 1. Would above application be void owing to salary being attached?
- 2. Would a similar application for the office of clerk or treasurer be void ?
 - 3. Distinguish between "tender" and "application."
- 4. What is the meaning of S. S. 2, of section 320, division 8 of The Municipal Act?