

4. Can a secretary-treasurer assess in an unorganized district?

I see in laws of unorganized districts in the Public Schools Act of Ontario where the trustees have power to appoint some fit and proper person to make out an assessment roll, and I see where trustees have power to appoint some fit and proper person or one of themselves to collect rates or taxes. The only objection I can see is that a secretary-treasurer is a member of the court of revision, and I do not see where he has any power to appoint any person to fill his place. Kindly explain to me the questions I have asked, and if there is any change in the railway company assessment this year and if water tanks are assessed?

5. Can we assess steel and ties in a lumber yard? Judge Valin, of North Bay, holds that they are assessable.

6. Are steel and ties assessable on a log road? They just haul sawlogs out and their supplies in. They dump their logs off their cars into a lake. They haul their cars with a steam engine.

7. Could we give them a business assessment as we assess them for land?

1. Yes—if they are of the full age of 21 years, and public school supporters of the section for which they are ratepayers (see section 13 of the Public Schools Act, 1901)

2. Yes, if he is qualified as stated in our answer to question number 1.

3. Every ratepayer of the full age of 21 years, who is a public school supporter of the section, and every person entitled to vote as a farmer's son under The Municipal Act, is entitled to vote for a school trustee, or on any school question whatsoever (see the above section of the Act). The latter part of sub-section 2 of section 10 of The Public Schools Act, 1901, provides that "the persons qualified to be elected trustees, shall be such persons as are British subjects and resident ratepayers or farmer's sons, being resident within the meaning of The Municipal Act, of the full age of 21 years, not disqualified under this Act."

4. The offices of assessor and secretary-treasurer of a school section in unorganized districts are incompatible and cannot be filled by the same person. Sub-section 1 of section 26 of the above Act constitutes the secretary-treasurers of the school sections in the municipality members of the court for the revision of the several assessment rolls, and sub-section 2 of section 27 requires the assessor to return the assessment roll to the secretary-treasurer of the section, which implies that these offices should be filled by different persons. Section 13 of chap. 36 of The Ontario Statutes, 1906, provides that "notwithstanding anything in the Act contained, the structures, sub-structures, superstructures, rails, ties, poles, wires, and other property on railway lands and used exclusively for railway purposes, or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses, and machine, repair and other shops) shall not be assessed." We are therefore of opinion that water tanks should not be assessed.

5. We gather that the steel and ties are not located on railway lands, nor are they the property of a railway company. If this is so they are assessable, with the land to which they are affixed (see clause (d) of paragraph 7 of section 2 of The Assessment Act, 1904).

6. If the steel and ties are not the property of a railway company or placed upon railway lands, they are assessable for the same reason mentioned in our reply to question number 5.

7. If persons carrying on the business of manufacturers of lumber are referred to, they are liable to the business assessment mentioned in clause (d) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the land used and occupied by them for the purpose of carrying on their business.

Law as to Embankments—Compensation for Injury to Approach—Basis of Assessment.

57.—A. D.—1. Is there any act governing embankments, what depth has to be protected by railing?

2. If a commissioner of a municipality is grading in front of your gateway and tears up your approach to the gate and digs a ditch one to two feet deep, can the ratepayer fill in this approach, or is he compelled to pipe, or is the municipality responsible for pipe?

3. Is thirty per cent. above or below right on assessment cash value?

1. There is no statutory provision as to this. A municipal council is required to keep the roads in the municipality in a reasonably safe condition, and if it fails to do so, section 606 of the Consolidated Municipal Act, 1903, renders the corporation liable for damages to any person injured by its neglect. If the banks on either side of the road are so near to the travelled turnpike, and so steep and high as to require railings to enable the public to travel the road with a reasonable degree of safety, the council should cause sufficient railings to be erected.

2. Under the circumstances stated, the ratepayer has no right to fill in the ditch constructed by the council's commissioner, but he can compel the council to compensate him for the injury done to his approach.

3. Neither of these methods of assessing property is correct. Section 36 of The Assessment Act, 1904, requires an assessor to value all assessable property at its actual value.

Time for Payment by Councils of School Taxes.

58.—C. B.—We have considerable discussion as to the meaning of the new School Act with regard to the paying of the levies of the schools to the sec. treas. of the school section. Some of the townships are paying the full amount of the levies on the school sections to the treasurer of the school sections at once. Our township says this is not according to the Act, but are paying part of the money now and the balance any time after the 1st day of January 1907, as we cannot see much sense in this. Could you please explain the meaning of the act in your next issue. See section 39 sub-sections 4 and 10.

Sub-section 4 of section 39 of chap. 53 of the Ontario Statutes, 1906, applies only to levies made after the expiration of the year 1906, and prescribes the objects to which levies made under the previous sub-sections are to be devoted. By section 40 of the above act, all the words in sub-section 1 of section 71 of The Public Schools Act, 1901, after the word "expenses" in the eighth line thereof, are struck out. Under the authority of the sub-section in its altered state, and sub-section 10 of section 53 of the Ontario Statutes, 1905, all school moneys whether levied for teachers' salaries or otherwise are required to be paid to the treasurers of the public school boards from time to time, as may be required by the school trustees.

Filling Vacancy on Police Trustee Board—Board may Appoint Outsider, Secretary—School Trustee need not make Declaration of Office.

59.—E. W.—1. Three trustees for police village are elected by acclamation. It is found, after election, two cannot qualify. What are the proceedings to fill vacancy?

2. Can the trustees for police village select some one outside of themselves for their clerk?

3. Is it necessary for school trustees to sign the declaration of office?

1. Section 734 of the Consolidated Municipal Act, 1903, provides that in case of a vacancy in the office of a police trustee by death or otherwise the remaining trustee or trustees shall by writing to be filed with such clerk as aforesaid (that is the clerk of the township, municipality, or the clerk of the county, if the village lies in more than one township) appoint a trustee or trustees to fill the vacancy.

2. Yes. See section 41 of chap. 22 of the Ontario Statutes 1905 as amended by section 42 of chap. 34 of the Ontario Statutes 1906.

3. No.