

2. If not, what steps would you advise to compel a proper form to be used.

1. Reading section 129, and other sections of the Assessment Act, along with section 134, we are of the opinion that fuller information should be furnished to ratepayers than what is contained in the form which you have given us, in order that the person from whom taxes is demanded may see how the total tax is made up, but also whether any particular rate is valid against him or not, so as to enable him to tender the amount which he thinks is right. In a recent case Chief Justice Armour said, "It is for the interest of the municipality, as well as for the interest of its ratepayer, that all the provisions of the Assessment Act for the collection of the taxes should be strictly followed."

2. The law does not provide any means by which a collector can be compelled to use any particular form of demand. The council should see that he uses a form in respect of which there can be no doubt.

Meat Peddlers By-law.

418.—S. H.—THE MUNICIPAL WORLD for June 1897, question 247 asks: "Can a municipal council in an incorporated village pass a by-law preventing non-residents peddling fresh meat in the village?" Your answer is "No" to both questions. In the March number of same year, question 118, you say they cannot discriminate between persons inside and outside the town. February of the same year, question 56, answer is the same.

Our council passed a by-law which says that no person shall sell or peddle fresh meat on the streets of the town, neither in lanes, vacant lots nor anywhere else, unless in a shop kept for that purpose. Our town solicitor says it is perfectly lawful. THE MUNICIPAL WORLD says "No."

I would like to say that I have always had faith in the answers in your paper. We are an incorporated town; have no market.

Can the council legally pass a by-law to compel a farmer to take out a license to peddle meat in the town, and not ask our butchers to do so?

We have examined the questions above referred to, and the opinions given by us, and we find that they are not inconsistent with the opinion of your solicitor in regard to the validity of the by-law passed by your town. Your by-law appears to comply with subsection 4, of section 580, of the Municipal Act. It does not discriminate in favor of one person against another, so that there is not the same objection to it as there was to what was done, or proposed to be done in the cases referred to in the questions previously asked.

Union School and General Rate—Unorganized Township.

419.—CLERK.—The municipality of M. annexed a portion of territory during the last year, and the recently annexed territory takes in a portion of a school section, say two-fifths, the remaining three-fifths being in unorganized territory. The Trustees of said section require \$72.00 to be raised off that portion of the section lying in this municipality.

1. How should an equalization be made? Mention sections in R. S. O., bearing on equalization.

2. How is the general school rate to be arrived at? i. e., how is that \$72.00 asked for by the trustees to be divided so as to raise the proper amount as general school rate?

3. What information is it the duty of assessors to furnish to the clerk?

1. Sub-section 2, of section 66, chap. 292, provides as follows: In the case of union school sections the municipal council of each municipality of which the union school section is composed, shall levy and collect upon all taxable property of the respective municipalities, the said sum in the proportion fixed by the equalization provided under section 51, of this Act. Section 51, of the Act, requires the assessor of the municipality in which the union is situate, to determine what proportion of the annual requisition made by the trustee shall be levied upon the property of the respective municipalities. As one portion of this union school section is in an unorganized district, this section does not fit the case literally, but we think that the person appointed by the trustees under section 26, of the above Act, takes the place of the assessor of the municipality, and that your municipality is liable to contribute its share under section 66 upon that basis, and no more.

2. Assuming that your union school section is one in which school has been kept open the whole year, employs one teacher, and by general school rate you mean that mentioned in section 66, subsection 1, of the above Act. The above being the case, the proportionate part of the \$72.00 to be levied in your municipality as general township school monies due the union school section is two-fifths of \$150.00, or \$60.00. The balance, \$12.00 is to be levied only on the lands in the portion of the union school section in your municipality.

3. The assessors should report their decision as to the assessment equalization to the secretary-treasurer of the union school section; and it is the duty of the board of trustees to require or provide for the proportionate levy in each portion of the union school section.

Non-Resident Statute Labor Unincorporated Village.

420.—D. A.—We have an unincorporated village in our township, plan of which is registered. The village is set apart by by-law commuting statute labor at 75 cents a day, for improving sidewalks, streets, etc., and all properties assessed at \$250, and under are taxed at 1½ days. There is only one non-resident lot in said village, but it has always been on assessment roll and is rated at \$75. Owner claims his property does not come under our by-law and refers to Assessment Act, chap 224, R. S. O., section 102, (2), and our council lets it go for the matter of say 37 cents commutation tax. If this is correct, (which I doubt) it is certainly a very great injustice. Please give your opinion.

We are of opinion that the lot you mention is a portion of a farm lot, and is therefore chargeable with commuted statute labor as provided in section 102, subsection 2, of the Assessment Act.

Roads in Ireland

The method of carrying on the Irish road work is very different from that in this country. Each Irish county is divided into a number of districts, known as baronies, which vary widely in area. Each barony has a representative in the grand

jury of the county. Formerly the grand juries exercised practically complete supervision over the roadways, but to-day their power has been delegated to a considerable extent to the district boards, called the Baronial Presentment Sessions. These boards are composed of the magistrates of the district and a certain number of the largest taxpayers. All applications for works and expenditures must be made to the boards, which are advised by the county surveyor. The Baronial Sessions then decide, first, to approve or reject the applications; and second, if the works are approved, the sums to be granted for them. The works which are sanctioned in this manner are then advertised and subsequently sent up to the grand jury for approval. All public works must be submitted for contract, and the lowest tender must be accepted if it is considered bona fide, and the sureties are sufficient. In case no tender is received the grand jury may entrust the execution of the work to the county surveyor, provided it does not cost more than the appropriation made by the Baronial Sessions. Formerly this latter power did not exist, and, in the absence of tenders, no work could be carried out under grand juries, a fact which was the cause of great inconvenience. Thus, in one county, more than four hundred miles of important roads were at one time almost impassable, as no contractors could be induced to tender for their repair and maintenance except at fabulous prices, fixed by themselves. An energetic county surveyor with the assistance of a number of public officials, succeeded in remedying this state of affairs in the manner mentioned. In case of a sudden accident to roads or bridges the local magistrates have special power to provide sums up to \$250 for repairs, and in case larger sums are necessary the Lord Lieutenant can order special Baronial Sessions to be held for the purpose of making an appropriation.

Under this system the county surveyor is an officer with very responsible duties. He obtains his appointment by an open competition conducted by civil service commissioners for each vacancy. The assistant surveyors are appointed by the county surveyors, who are allowed as many as the grand juries may consider necessary; but before an assistant can be appointed he must have a certificate of qualification from the Board of Public Works in Ireland.

The contracts for the repair and maintenance of roads may be made for as long as seven years, but the average length is from three to five years. Payments on such contracts are to be made twice a year. The work is usually let to local farmers or to persons engaged in business in the district. The roads are divided for contract purposes into sections from half a mile to six miles long. The materials are procured under special provisions which give large powers to enter upon private property for this purpose, if it is proved to the satisfaction of the magistrates that suitable materials cannot be conveniently obtained elsewhere.