

**Alteration of Boundary of Union School Section.**

257—J. B.—Can the boundary of a union school section be changed by taking a portion of it to add to another section at any time, and what effect would it have on the assessor's award?

A union school section can be changed under the authority of section 46 of The Public Schools Act, but there does not appear to be any provision in the Act authorizing the assessors to meet again and make another equalization before the expiry of five years from the last equalization.

**By-Law Altering Boundaries of School Sections.**

258—G. W.—1. Some parties living in S. S. No. 5 came with a petition to township council, signed by three ratepayers and trustees of S. S. 5, asking to be detached from S. S. No. 5 and attached to S. S. No. 9, as they were quite a lot nearer No. 9 school. The township clerk notified both school boards to appear at next regular council meeting and discuss the matter. The secretary of No. 9 came in and told the council verbally that they objected to those people coming in as they were short of room, and went away. After a time the other party came and as one of the councillors was a trustee of school section No. 5, and he was of the opinion that they were all right in their request, Council went on and passed a by-law allowing them to come in. Now the ratepayers of school section No. 9 are up in arms and they say it is illegal. Would like you to advise, and what would be the right steps to take, supposing the by-law is illegal.

2. Would you kindly tell me what is meant by, in council business, that the 12th rule be suspended for the despatch of business.

1. If the proceedings prescribed by sub-section 2 of section 41 of The Public Schools Act, 1901, were first taken, we see no reason why the council should not pass a by-law making the alterations asked, if it deemed it in the interests of all parties to do so. But it is doubtful whether all the parties affected were properly notified. In a case of this kind the council should in the first place direct in what manner they should be notified. The parties affected would be the boards of trustees representing the two sections and each person whose lands were intended to be taken from one section and placed in the other.

2. Unless the council has passed a by-law establishing rules of order for the government of its proceedings, we do not know what this question means. If it has passed such a by-law, we must see a copy of it before we can answer the question.

**Liability for Cost of Tax Sale.**

259—AN OLD SUBSCRIBER—Who is liable for cost re sale for taxes?

What I wanted to know was: Who can A. collect from, the township or the collector, the Judge having ruled the same illegal on account of collector not posting notices in the township; Judge giving judgment against A., with cost?

We must have better particulars before we can answer this question. We must know who were the parties to the action, the subject matter of the action, and its result. If judgment was given against "A" with costs, under ordinary conditions, he would have to pay the amount, and could not collect it from any other party to the action.

**Collection of Expense of Maintenance of Inmates of House of Refuge—Reimbursement of Councillors—Local Municipalities Cannot Take Advantage of Good Roads Scheme.**

260—J. O. M.—1. What are the proper means by which we can collect a tax of \$1.00 per week for the maintenance of a patient in the House of Refuge?

2. The old councillors granted themselves, the last month of the year, a remuneration of say \$10; the order was made out for each one separate, together with Court of Revision \$2.00; the order read \$12.00 and has been signed by last year's reeve, being reeve myself this year, I have refused to pass order; can they compel me to pay them for Court of Revision fee on that order as I claim the order is made out wrong? They have no right to \$10.00 and I am in doubt as to the Court of Revision.

3. If a municipality wants to take up a Government grant for

good roads what form has it got to go through? Has a motion got to be passed by each municipality, accepting or rejecting same, and has same to be submitted to the county councillors? Do the county councillors make themselves responsible for the maintenance of such roads afterwards? Any other information on this subject you can give will be thankfully received.

1. Sub-section 6 of section 524 of The Consolidated Municipal Act, 1903, empowers county councils to provide by by-law that each local municipality in the county shall pay a sum not exceeding \$1.50 per week for the maintenance and support of each person sent to the house of refuge. Clause 11 of the by-law is objectionable in requiring the local municipality to pay the expenses of sending the indigent to the house of refuge. The cost of maintenance is a debt due by the local municipality to the county and collectable as a debt by the county. The local municipality must collect the amount paid along with the other moneys required by levying a rate upon the property in the municipality.

2. This municipality being a village, the members of the council other than the reeve are not entitled to any remuneration for their services. The reeve, under the authority of section 280 of The Consolidated Municipal Act, 1903, may be paid such annual sum or other remuneration as the council of the municipality may determine. The above applies to remuneration as members of the Court of Revision as well as members of the council.

3. A local municipality has no power now to adopt a road scheme under the provisions of The Act for the Improvement of Public Highways (chapter 32 of The Ontario Statutes, 1901). Section 4 of this Act, as amended by section 2 of chapter 26 of The Ontario Statutes, 1903, and by section 67 of The Statute Law Amendment Act, 1904, was repealed by section 3 of chapter 27 of The Ontario Statutes, 1905.

**Assessment of Income—Qualification of Income Voter.**

261—J. H. L.—Kindly give us information, or better, say how each of these persons should be assessed.

A. Personal earnings \$500, income \$200; is married man; owns house.

B. Has farm in the U. S.; receives rent and \$100 income.

C. Has \$300 assessable income; is twenty-four years of age; is not tenant or owner; is he entitled to municipal vote?

A. Since this is a town having less than 5,000 inhabitants, this ratepayer's personal earnings are exempt to the extent of \$700. Therefore the \$500 is exempt from assessment and taxation, but since his income from all sources exceeds \$300, he is assessable for all income derived from investment, or from moneys on deposit in any bank, etc. If the \$200 is income of this nature, he is assessable for the whole of it.

B. If he is a householder or head of a family within the meaning of paragraph 19 of section 5 of The Assessment Act, 1904, (as enacted by section 1 of chapter 36 of The Ontario Statutes, 1906) the rent is exempt from assessment and taxation under paragraph 20 of section 5. If the income of \$100 is derived from any investment, or from money deposited in any bank, etc., and added to the rent exceeds \$300, he is assessable for the whole \$100.

C. No. Clause "thirdly" of sub-section 1 of section 86 of The Consolidated Municipal Act, 1903, fixes the qualification of a municipal income voter as follows: "All residents of the municipality at the date of the election, who are rated on the last revised assessment roll therefor in respect of an income from some trade, office, profession, or calling, of not less than \$400, and have received such income during the twelve months before the date of the final revision and correction of the assessment roll or for twelve months prior to the last day for making complaint to the County Judge under The Voters' Lists Act, and have since the said date continuously resided in the municipality."