

It is the duty of the assessor to make enquiries and assess property according to the best information he can obtain. C, if we understand the facts has been in possession all along and therefore ought to have been assessed. See section 21 of the Assessment Act, which says: "If the owner of the land is not resident within the municipality, but is resident within this province, then if the land is occupied it shall be assessed in the name of and against the occupant and owner." The assessor is not compelled in every case to assess a man as owner because such owner has requested him to do so. If the land is occupied and the owner does not reside in the municipality, he must assess the land as non-resident unless the owner has given notice in the form and within the time mentioned in section 3 of the Assessment Act. As this land was occupied by C he ought to have been assessed even if D as a matter of fact owned the land. If the assessment had been made properly there would have been no difficulty. Why did the collector not disrain for the taxes each year? If there was no distress, was a statement of arrears returned in each year as required by section 157 of the Assessment Act? If this was done it would then be the duty of the county treasurer to furnish the clerk of the municipality with a list of the lands in arrears, was this done. If you will look at section 152 you will see that there is provisions for placing the three years arrears on the roll again. After this collectors roll is returned and statement furnished to the county treasurer, the collection of arrears belongs to the county treasurer alone, except when the three years arrears are returned by him to the clerk and they are placed upon the roll again, the lands in the meantime having become occupied. If you will look at the section of the Assessment Act to which we have referred, you will see that you have not given us such facts as will enable us to express an opinion as to whether you have complied with the Act at all or not. The assessment was not right but if the subsequent proceedings were all regular we do not think the mistake in the assessment would be fatal. Except through the county treasurer you cannot put arrears on the present years roll.

Land for Road—Owner—Cutting Weeds on Highway.

329.—H. M.—1. A has a piece of land fenced in for over ten years, that on the line being run belonged to B. A sells his lot to C and a council wishing to purchase a road, is in doubt who to pay. Can A having possession for over ten years sell said piece of land to C, or does it revert again to B when A ceases to be owner of the land adjoining?  
2. Can a council by passing a by-law compel land owners to cut weeds on the highway without remuneration, or should they allow the time in statute labor?

1. If A has the piece of land in question enclosed and in possession of it for over ten years he acquired a title to it as against B and can sell it to C.

2. The council cannot compel land owners to cut weeds in the highway. The pathmasters are required to see that weeds on the highways are cut down and they may have the work performed as part of the ordinary statute labor or if not done in that way it is the duty of the treasurer of the municipality to pay a reasonable rate therefor, but it is a matter for the council to direct in which manner the weeds are to be kept down. The council should pass a by-law for that purpose and we are of the opinion that the council may direct that the work shall be done partly by statute labor and partly to be paid for by the treasurer. See section 8, chapter 279, R. S. O. 1897.

Assessors and Courts of Revision.

330.—L. P.—Can an Assessor who has been notified to appear at Court of Revision collect a days' pay for same.

We do not think so. There is no provision in the statute making it his duty to attend the sittings of the court and he might have insisted upon being subpoenaed and paid like any other witness, but having attended upon notice simply, we are of the opinion that he cannot collect anything. We believe it is the practice for the assessor's to attend and assist members of the court of revision, as he is more conversant with the roll, and for so doing is usually paid by the council.

Assessor's Pay—Equalizing Union School Sections.

331.—H. S. M.—1. When there has been nothing said as to paying the assessors for their services in equalizing the union school sections, how much pay per diem are they entitled to?

2. Should they be paid from the general township fund, or have the council power to collect from the different school sections that have been equalized?

In 1896 Robert Park, School Inspector, Chatham, received a letter from the Education Department in reference to the payment of assessors for the equalization of union school sections. This was published in the April number of that year, and reads as follows:

Robert Park, Esq., School Inspector, Chatham:

DEAR SIR,—I am directed by the Minister of Education to state, in reply to your letter of the 17th inst., that the work of the assessors becomes that of referees or arbitrators when engaged in equalizing the union school sections' proportions, and their payment should be from the funds of the union section.

Your obedient servant,  
JOHN MILLAR,  
Deputy Minister.

Toronto, February 20 1896.

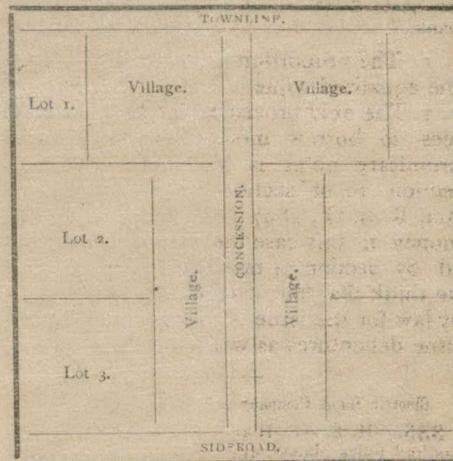
Village to Maintain Boundary Roads—Road By-Laws Not Confirmed by County Council.

332.—TOWNSHIP CLERK.—An incorporated village is situated on both sides of a concession road, taking in the greater part of lot one on both concessions and ten acres on the front of lots two and three on both sides, which extends to a side road. On the concession road there are two culverts, one on each side of the side road.

1. Is the village liable for one-half of cost of building and maintaining said culverts?
2. Is the village liable for one-half cost of keeping side road in repair, as far as their lands extend?

3. A number of ratepayers petitioned the council to sell an unused side road and to open up another road in its place. The council passed by-laws and advertised, as required, but the county council did not ratify their by-laws within a year. Can the township council pass other by-laws on the original petition or would they require a new petition?

4. Can any of the parties signing the first petition withdraw their names from the petition at any time?



1. Yes. See section 622, Municipal Act, R. S. O., 1897.

2. Yes. See section 622, Municipal Act, R. S. O., 1897.

3. Yes. We are not aware of any provision requiring a petition. See section 658.

4. Yes, the petition not having been necessary in the first place.

Protestant and Colored Separate School Supporters' Assessment.

333.—J. B. P.—In addition to the question 303 in July number, please allow me to ask you the following: As a return was made since said question was written as required by said section 13 and the names of A and B referred to in said section are entered on said return as supporters of said protestant separate school, although their land is in said school section, but they are not residing on nor in the municipality or within three miles.

1. Is sub-section 2, section 2, chap. 204, R. S. O., applicable to Protestants as well as to colored people?

2. Shall the clerk not include said A and B or any non-residents although their name being in said return on the collector's roll for public school rates?

1. Yes.  
2. The clerk is to be governed by section 14, but we do not understand why A and B were entered on the return, because section 3 applies to residents only, because it says, "No persons shall be a supporter of any separate school for colored people unless he resides within three miles in a direct line of the school-house for such separate school." And looking at the other sections we do not think that the lands of non-residents are intended to be included in the case of other protestant schools; that is, those which are not colored separate schools.

Union School Section Debentures.

334.—A. C.—1. School debentures issued by a union school composed of an incorporated village and part of township running for a term of years is the proportion to be paid by township each year to be taken from the assessed value