

or otherwise, can in no way invalidate the proceedings, or any of them.

3. If on hearing and deciding appeals duly made to the council, sitting as a Court of Revision, under the Drainage Act, the members of the court consider the assessment of the "muck," or any other lands therein assessed too high, and no evidence is given of other lands assessed too low, or omitted, the court shall adjourn the hearing of such appeal or appeals for such a time sufficient to enable the clerk to notify, by postal card or letter, all persons affected, of the date to which such hearing is adjourned. The clerk shall so notify all persons interested, and unless they appear and show cause against the reduction of the assessment appealed against or the increase of their own, the court may dispose of the matter of appeal in such manner as may be just, and the sum by which the assessment appealed against is reduced (if any) may be distributed *pro rata* over the assessments of its own class or otherwise, so as to do justice to all parties. See section 39, of the Drainage Act. The municipality or its roads and bridges should not be saddled with any extra responsibility in the way of assessments unless it is justly chargeable with them.

Amount for Which School Debentures Can be Issued.

307—REEVE.—1. Can a municipal council issue debentures for a less amount than \$100 for the erection of a new school-house?

2. If so, who gives the authority?

1. Yes. Sub-sec. 2, of sec. 76, of the Consolidated Public Schools Act, 1901, (formerly section 72, of chap. 292, R. S. O., 1897,) provides that "Debentures issued for school purposes may be in the form 'A' given by this Act, and for such term of years, and for such amount as the council sees fit."

2. The authority is given by the sub-section we have quoted.

By-Law for Issue of License to Hawkers and Pedlars Should Not Discriminate Between Residents and Non-Residents.

308—SUBSCRIBER.—I have just been reading question 280 in your May number and your reply.

1. Would the decision quoted (Jones vs. Gilbert, 5, S. C. R., p. 356) apply with equal force to hawkers and pedlars? We have passed a by-law under sub-section 14, 15 and 16 of section 583 of R. S. O., 1897, chapter 223 (and subsequent amendments.) Some members of the council are of the opinion that we can and ought to discriminate against pedlars from outside the counties by charging a higher license fee than to residents. I have always been of the opinion that this could not be done. Is my view correct? I enclose you a copy of our by-law.

2. In the event of our being unable to charge non-residents a higher license fee than residents, can we refuse to issue licenses to parties from without? If they tender the license fee stipulated by the by-law, are we not bound to issue them licenses, so long as the by-law, in its present form, remains in force? Can we legally amend the by-law by inserting a clause barring outsiders from license privileges?

1. This decision applies also to the licensing of hawkers and pedlars. The Statutes of Ontario give councils of counties no authority to pass by-laws providing for the granting of licenses as hawkers or pedlars to residents of the county only, or to non-residents only, on the payment of a higher license fee.

2. Your council cannot impose, by by-law, a higher fee for a license on non-residents than on residents. If a non-resident tenders the fee prescribed by the by-law, a license should be issued to him thereunder. Your council cannot amend the by-law by inserting a clause preventing the obtaining of licenses by outsiders.

Voter's Qualification of Landlord and Tenant.

309—A. B. C.—In chapter 223, section 87, the right to vote is determined by \$100, assessment.

1. If a piece of property so assessed, that is, (\$100,) has both an owner and a tenant, who has the right to vote, or have they both the right?

2. Is it the intention of section 92, chapter 223, to entitle both the owner and tenant to full municipal vote on a \$100 assessment?

1. If these premises are assessed to the owner and tenant, thus:

Jones, John	F	}	\$100
Smith, Wm.	T		

Both the owner and tenant are entitled to be placed on your municipal voters' list. Assuming, of course, that they possess all the other qualifications of a municipal voter.

2. Yes, if assessed as above.

Appeal Against Assessment of Farm Lands in Villages and Local Improvements.

310—WROX.—The council of the village has received the following notice through the clerk.

MAY 1, 1901.

SIR, Take notice, that I claim exemption from taxes for electric light and sidewalks for 1901, for thirty acres of the west half of lot 25, concession A, and that I intend to appeal.

Your obedient servant,

W. F.

To the Clerk of the Municipality
of the Village of W.—.

1. Has the party a right to the exemption claimed? The land is used for farming only and thirty acres are a part of the farm. The buildings are outside of the corporation.

2. If he has the right claimed, how are the exemptions to be made? We have considerable property within the corporation in the same position.

1 and 2. We assume that this notice of appeal was given pursuant to sub-section 3, of section 8, of the Assessment Act, and, strictly speaking, it should have been directed to the council of the municipality instead of the clerk. This notice must be given within one month after the time fixed by law for the return of the assessment roll. Sub-section 2 provides that where such lands are not benefited to a greater extent by the expenditure of moneys for or on account of waterworks, whether for domestic use or for fire protection, or both, the making of sidewalks, the construction of sewers, or the lighting and watering of the streets, the council

shall annually, at least two months before striking the rate of taxation for the year, pass a by-law, declaring what part of the lands held and used as farm lands only, shall be exempt, or partly exempt, from taxation for the public improvements above-mentioned, or any of them, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such improvements, or any of them. If any person complains that the by-law does not exempt or sufficiently exempt him or his farm lands from such taxation, sub-section 4 gives him the right to appeal to the county judge, within the time and in the manner as in this sub-section set forth.

Collector Not Entitled to Costs.

311—W. H.—A collector travels twenty-three miles, intending to distrain for taxes, but when he gets there the party tenders the net amount of taxes and refuses to pay more. Can the collector charge mileage or should he seize in order to claim costs?

The collector, not having made a seizure, has no right to charge or receive mileage or any other costs for this attendance to collect taxes.

This By-Law, to Issue Debentures to Purchase Toll-Roads, Must be Submitted to Electors

312—H. R. Y.—In our county petitions have been presented for the purchase of three toll-roads under the Act passed at last session. The cost will be about \$60,000. Can the county council issue debentures to raise the amount without submitting the by-law to the people?

Section 9 of chapter 33, Ontario Statutes, 1901, provides that, "After the award of the arbitrators has become absolute or settled, on appeal, the county council may in the manner provided for in the Municipal Act, pass a by-law for borrowing the amount required to purchase the said roads, etc." Section 388 of the Municipal Act, provides that, "A county council, etc., may, during any one term for which it is elected, raise, by a by-law or by-laws for contracting debts or loans; not more than \$20,000 over and above the sums required for its ordinary expenditure without submitting such a by-law or by-laws for the assent of the electors." Any other by-law of a county council for raising money by way of a loan, by issuing debentures, must receive the assent of the electors as provided by section 389, of the Act. Since the county referred to proposes to raise \$60,000, which will not be repayable, we presume, within two years, the by-law must first receive the assent of the duly qualified electors of the county.

Status of a Municipal By-Law Embodied in Act of Parliament, not Complied With.

313—J. C. R.—One municipality purposes to instal an electrical power transmission plant, the line of transmission running across another municipality. When the scheme was first proposed, the permission of the second municipality was asked and obtained, a by-law being passed giving the first municipality authority