

Baird and the village of Almonte (41, U. C. R., 415) where four out of five members of a village council, being shareholders in an incorporated company, voted to submit to the electors of the village a by-law granting a bonus to the company, and after the vote, the by-law was passed by a council in which three out of five members were shareholders in the company, the by-law was set aside. And in re Vashon and the township of East Hawkesbury, (30 C. P., 194) a by-law passed by the concurrent votes of three out of five members of a township council, was set aside, one of the three councillors having an interest in the matter apart from that of the public.

Division of Union Municipality Into School Sections—  
Chairman of Local Board of Health and  
Committee of Council.

**195**—I. F.—The township municipality of C is composed of the townships of B, D, S and R, organized under chap. 225, R. S. O. 1897, is divided into school sections as C No. 1, C No. 2, the sections having seals accordingly. The public school inspector has instructed the trustees to have their seals changed to D No. 1, D No. 2, S No. 1, S No. 2, according to the township in which the school is situated. The municipal authorities claim that these school sections were organized under authority and by virtue of the by-laws of the township of C, and that their schools are not union schools except the section takes in part of an adjoining township municipality or organized territory, and that this view is upheld by section 2, clause 3 of chap. 292, R. S. O. 1897, also section 2, subsection 14, chap. 223. Which party is right?

2. When the local board of health is sitting, or a committee of which the reeve is one, is he entitled to the chair by any other right than that of courtesy?

1. We are of opinion that your construction of these clauses of the Statutes is correct. We presume that the council of your municipality (C) formed of the townships of B, D, S and R, divided the municipality into school sections as provided by section 12 of the Public Schools Act, 1901, (formerly section 11 of chapter 292, R. S. O., 1897,) and these school sections are properly called and known as school section No. 1, etc., of the township of C. (See section 10 of the Act.) We do not think the inspector has any authority to change the names and numbers of these school sections, as intimated, or to insist on that being done by the council.

2. No. Any member of the local board of health or of a committee may be chosen or elected its chairman by the other members.

When Dog is Assessable.

**196**—D. A. S.—The owner of a five month's old collie pup, when asked by the assessor to give a statement of dogs owned or kept by him, refused to sign the enclosed slip, giving as a reason, that a pup was not a dog until full grown or a year old. Kindly say at what age does a pup become assessable property?

A pup is a dog and becomes liable to assessment as such as soon as it is born. The statutes do not fix any time when a pup is not to be considered a dog and assessable as such.

Arrears of Taxes in Districts—Examination of Books of  
Officers by Ratepayers—A Deficient Levy—Council's  
Power to Purchase Cemetery—General School  
Levy—Tenders for Building School-House—  
Time for Payment of Taxes.

**197**—ARREARS OF TAXES. — 1. Would you kindly explain the proper method of placing arrears of taxes on land of the following description in districts: A locates a lot, puts no improvements on said lot, is assessed. After one year and thirty days B comes along, and cancels A's claim in the local land office. B finds no taxes against this lot in local land office or registry office. B supposes he is obtaining a free-grant homestead; is improving his lot. Now it is claimed by township council that at the end of three years they can sell a portion of said land to pay arrears of taxes. Claim it is only necessary to register arrears of taxes in treasurer's books.

2. Have one or more taxpayers the privilege in a township municipality in districts, by law, to call upon the clerk and treasurer during office hours to examine said books?

3. A municipal council strikes a rate for municipal purpose sufficient to meet their liabilities. A portion of the taxes remain uncollected, thus creating a deficiency. May the council the following year place this deficiency in their estimate to meet this indebtedness, thus making a taxpayer pay twice?

4. Have a municipal council in districts power to purchase a cemetery? If not, please give proper steps to be taken.

5. Does the \$150 to be raised by municipal council for each and every school section apply to township municipalities in districts? If so, please explain how each section obtains its just share.

6. Is a tender asked by trustees of school section, calling for erection of school house, having specification, but no plans, specified in said tender, legal?

7. What length of time may council extend the payment of taxes in districts? Please state rate of interest that may be imposed?

1. If in saying that B cancels A's location, you mean that B purchased and took over A's interest in the land, then the interest of B in the land, which was formerly A's, can be sold to realize the amount of the arrears of taxes as provided in the Assessment Act, to the extent mentioned in section 188 of the Act; but if, owing to A's default or its surrender by him, the lands had become invested in the Crown at the time B located them, we are of opinion that these arrears are not now properly chargeable against the land, nor could the land, or any part of it, or any interest in it, be sold under the provisions of the Assessment Act to realize the amount of these arrears. B is not in default for any taxes on the land nor would he claim interest through A, the original locatee. B, whose interest in the land could have been properly sold, now has none as it became merged in that of the Crown on the surrender.

2. Any ratepayer may, to the extent mentioned in section 284 of the Municipal Act, inspect the books, papers, etc., of the municipality in the custody of the clerk. The statutes do not contain a similar provision as to books, documents, etc., in the custody of the TREASURER. The council and its auditors have the right to inspect the treasurer's cash-book at all times, but the privilege is not extended to ratepayers generally. In

municipalities in districts, arrears of taxes are to be collected and managed in the same way as the like arrears due to municipalities in counties, etc. (See section 53 of chapter 225, R. S. O., 1877.) Section 163 of the Assessment Act, provides that: "The treasurer shall, on demand, give to the owner of any land charged with arrears of taxes, a written statement of the arrears at that date, etc."

3. The council should endeavor to collect these taxes, but if they are uncollectable by any of the means provided by law, the lawful debts of the municipality will have to be paid, and the council for the following year will have to make provision in their estimates for the levying and collecting of this deficiency. We do not see that this would have the effect of making any ratepayer pay his taxes twice. There is a general asset in unpaid taxes due on hand. The estimates for following year should not refer to deficiency in any special manner.

4. No. Sections 32 and 39 of chapter 225, R. S. O., 1897, enumerate the sections of the Municipal Act that are applicable to municipalities in districts, and section 577 of the latter Act, which confers on the councils of townships power to pass by-laws for accepting or purchasing land for public cemeteries, etc., is not amongst them.

5. Section 70 of the Public Schools Act, 1901, applies to ALL townships in Ontario whether in districts or otherwise. The council of the township is required to levy \$150 at least, for every public school which has been kept open the entire year, exclusive of vacation, and the proportionate part of the \$150 mentioned in this section, when it has been kept open for six months or over. An additional sum of \$100 shall be levied and collected in a similar manner for every assistant teacher, etc.

6. By subsection 4 of section 65 of the Public Schools Act, 1901, it is the duty of the trustees of a school section to BUILD, repair and furnish, and keep in order the SCHOOL-HOUSES, furniture, fences and all other school property. If the trustees, in this instance, do not see fit to mention the plans and specifications in their advertisement for tenders, we see nothing illegal in their not so doing. It is not at all probable that a builder would tender for the erection of the building without first knowing what kind of a building he would be called upon to erect, and to gain this information he would have to consult the trustees or their architect as to the plans and specifications.

7. The collector is required by subsection 1 of section 144, of the Assessment Act, to have all the taxes on his roll collected and to return it to the treasurer of his municipality not later than the first day of February in the year following that in which he received it. In case he does not complete his duties prior to that date, section 145 empowers the council to authorize either him or some other person to continue the collection of the taxes,