

Addresses of Guarantee Companies.

77—A. S. L.—Can you direct me how to get best company to become security for collector's bond?

Any one of the following companies will answer your purpose:

The London Guarantee & Accident Co.—D. W. Alexander, Toronto, general agent for Canada.

Employers' Liability Co.—F. Stanliffe, manager, 1722 Notre Dame St., Montreal; W. J. Woodland, 23 Toronto St., Toronto, Ont.

Guarantee Co. of North America—Y. M. C. A. Building, Dominion Square, Toronto, Ont.

American Surety Co.—56½ King St., Toronto.

Time for Making Assessment.

78—J. R. W.—Our assessor would like to assess during the summer. What is the latest law and necessary proceedings?

The only provision made for the making of the assessment of a TOWNSHIP other than during the period mentioned in sections 55 and 56 of The Assessment Act, is to be found in section 61 of the Act. Sub-section 1 of the latter section provides that "COUNTY councils may pass by-laws for taking the assessment in towns, TOWNSHIPS and villages, between the first day of February and the first day of July."

Granting of Wire Fence Bonus.

79—R. T. A.—Would a by-law be legal paying bonus of say 25 cents per rod to assist people to put up wire fences along highways to prevent snow from filling up and blocking the road?

Section 1 of chapter 240, R. S. O., 1897, empowers the councils of townships to make compensation to owners of lands adjoining highways therein, who erect wire or such other description of fences along the highways as in the opinion of the council will prevent the accumulation of snow during the winter months.

Time of Meeting of Ratepayers for Sanction to School Loan.

80—T. G. McN.—A school section in this municipality intend building a new school. Last September a meeting of the ratepayers was called for the purpose of asking for debentures. Is it legal for the new council of 1904 to go ahead and get out the debentures?

The Public Schools Act, 1901, does not limit the time within which a resolution of this kind shall remain valid and binding on the parties concerned. The trustees should, however, apply to the council for the issue of the debentures required within a reasonable time after the sanction of the ratepayers has been obtained in accordance with sub-section 1 of section 74 of the Act. We cannot say that there has been unreasonable delay in this case, considering the season of the year. The trustees probably did not intend to build until the spring, and if the sanction of the ratepayers was obtained, as required by the Act, the council should accede to their request and pass the necessary by-law for the issue of the debentures.

Support of Indigents—An Electric Co. By-Law and Agreement Need Not be Registered.

81—E. B.—1. We have an aged widow living on a farm of 180 acres, assessed, and is reported to be in want for food and fuel and owner of same. Who should look after her, and should not her board and attendance come out of the estate? She has a son in the asylum, only him of a family.

2. We have a by-law giving power of putting up poles for electric wires on concession roads and Electric Co. have given the municipality an agreement to indemnify the township against actions at law by persons receiving serious accident from these electric wires. Should not this by-law and agreement be registered?

1. We cannot reply to this until we are furnished with definite information as to the nature of this widow's interest in the land on which she resides, or in the estate, out of which she claims the right to be supported.

2. No.

Township Council Cannot Make Police Trustees Pay Part of Clerk's Salary.

82—A SUBSCRIBER.—Our township clerk is not satisfied with the salary and claims he should have a raise, on account of there being two police villages in the said township. Has the township council power to make police villages pay part of the township clerk's salary and in what proportion?

A township council has no such power.

Collection of Commuted Statute Labor.

83—M. S.—Has a township council the power to levy a special rate on the dollar of a man's assessment for the purpose of allowing him to pay this tax instead of doing his statute labor, or is a man allowed only to pay a certain sum per day for the number of days of statute labor he is entitled to perform? For instance, a man may be assessed \$2,500 and have five days' of statute labor to perform. Could the council lawfully allow him to pay a certain number of mills on his assessment of \$2,500, or could they only allow him to pay a certain sum for each of his five days?

Both section 103 of The Assessment Act and sub-section 2 of section 561 of The Consolidated Municipal Act, 1903, authorize the passing of by-laws by township councils providing for the commutation of statute labor to a certain definite money payment per day. There is no provision authorizing a council to pass a by-law providing for the levying of a certain rate on the dollar on all the rateable property in the municipality in lieu of statute labor. In the case cited, the land owner should be required to pay a sum certain for each day's statute labor for which his land is liable. Section 101 of The Assessment Act, and sub-section 6 of section 561 of The Consolidated Municipal Act, 1903, empower township councils to entirely abolish statute labor and the performance thereof, and if this is done the amount required for keeping the roads in repair will have to be provided for in the general rate to be levied on all the taxable property in the municipality.

An Irregular Equalization of Union School Assessments.

84—C. H. S.—School section 16 is a union section. The assessor of one township sent his son (he being sick.) With the assessor of the other township they equalized the assessment. The tax was collected accordingly to equalization. The section treasurer notified the clerk verbally that the section would not submit to it. The equalization was made 9th of June. The clerk was notified the 6th of July. Will the equalization hold for the three years?

Section 54 of The Public Schools Act, 1901, authorizes the assessors of the several municipalities concerned to meet and equalize assessments of the union school sections in their respective municipalities, but does not empower any such assessor to perform this work through the agency of any other person, as was done in this case. What was done appears to us to have been a nullity, and the union school section assessments should be equalized this year in accordance with the provisions of the above section. The statutory period since the enactment of section 3 of chapter 32 of The Ontario Statutes, 1903, is five instead of three years.

Collection of General School Rate in Union Section—The Company Should Pay the Taxes—Building Tramway on Highway of Municipality—Taking Timber from Government Land for Road Repairs.

85—A. A. Y.—1. We have in this municipality a union school, the rate of assessment being \$5,000 and \$7,500, our assessment being the lesser. We have paid the trustees of said school \$60.00 as our share of township grant. Is this amount all they are entitled to, or should we pay the half of township grant, viz., \$75.00? Does the same rule apply re section rate?

2. A company doing business in this municipality were taxed in 1903 for bark and temporary buildings on one lot and on logs on two other lots. Said company refused to pay, it being personal property, claiming such to be exempt for the reason that they are indebted for money expended in cutting and skidding the logs to an amount more than the value of the timber where it lay. Does this contention hold good or have we the right to taxes on such property?