

way may be carried across the highway within such limits."

3. Yes. They should be assessed in the same way as any other lands. See section 28, of the Assessment Act, and sub-section 1, of section 31.

4. Yes. But they can only be assessed as so much dead material, and not as part of a going concern.

5. Yes.

Collection of Statute Labor Commutation.

73.—J. R.—In this township the commutation tax for default in performing statute labor in 1899 was placed on the roll for 1899 and collected, but section 110, cap. 224 (and cap. 27 Assessment Amendment Act of 1899, sec. 9) would seem to imply that in the case of resident owners such tax should not be collected until the following year. Kindly give your opinion on that section.

(In this municipality the commutation tax has been collected in the year the returns were made, but the words in sec. 110, "the following year" seems to imply that we collected a year too soon.)

Your view of the section is correct—that is, commutation for statute labor unperformed in 1899 should not be entered on the collector's roll until the year 1900.

Separate School Assessment.

74.—TOWNSHIP CLERK.—During the assessment of 1899, a Catholic family's property, which was in the section of a R. C. Separate School, was rated as such on the roll. During the summer after Court of Revision they sold the property to a protestant and now this man objects to paying his taxes into the section into which the property was placed when assessed. Can he legally do so as he never filed any objections up to the present time?

The lands having been regularly assessed for the support of a Separate School, the tax must be accounted for to the Separate School trustees. The collector should endeavor to collect the tax, and if he cannot do so it will have to be returned against the land, and if the purchaser neglects to pay it, the land, or a sufficient part thereof, will be liable to be sold to satisfy such tax. The purchaser cannot dictate how the tax shall be applied. See section 58 of the Separate School Act.

Tax Sale—Authority of Chairman of Committee—Fire Brigade.

75.—SUBSCRIBER.—1. A lot is sold for taxes at a land sale. There is a year for redemption. In the meantime the owner of the land mortgages the place. At the end of the year, if he does not redeem his land from the tax sale, what position will the man be in who bought at tax sale in regard to the mortgage?

2. Can a chairman of a committee order supplies, thus putting the town in debt and liability?

3. Has the town council control of a fire brigade?

4. What steps should we take to organize?

1. As against the mortgagor and the mortgagee, the purchaser at the tax sale, will be entitled to the land purchased, free from any interest therein of the mortgagor as owner, or of the mortgagee under his mortgage.

2. Unless authorized by statute, by-law or resolution of the council, no chairman of committee or member of a council can impose any liability upon the municipality.

3. Yes.

4. By passing a by-law pursuant to sub-section 6 of section 537 of the Municipal Act.

December Statement—Payments to Reeve.

76.—AN INTERESTED PARTY.—I herewith enclose statement of receipts and expenditures for the past year. In doing so it is not my wish to cast any reflections upon either the reeve or the clerk and treasurer but for my own guidance and that of our council. Would be greatly obliged if you would answer a few questions, bearing upon the statement enclosed through the columns of your valuable paper which we have subscribed for.

1. As I understand the law requires that the expenditure shall be given in detail. I would like to know if the items of expenditure under the head Roads and Bridges as indicated with an x opposite would be a compliance with either the letter or intention of the law?

2. If not, what would be the duty of the council, and was the treasurer justified in paying the reeve checks issued in payment of such items as indicated, or would the auditors be clearly within the law to refuse to accept any such payments until the details were furnished?

1. The items you refer to appear to have been given in sufficient detail to meet the requirements of the statute.

2. You do not explain how the amount of the cheques came to be paid to the reeve by the treasurer; in other words, the authority the latter had for making the payments to the former. If the cheques or orders were made in favor of the parties named, and endorsed by them to the reeve, or generally, or if they were drawn in his favor, pursuant to resolution of the council, specifying for what purpose, the method adopted would not be illegal, but the proper way is to have the person who does work or furnishes material to present his account and then to have the council order that it be paid, and the treasurer should then pay the money to the party himself on the authority of the order.

Erection of Village into Town—Election. Etc.

77.—C. T.—This municipality (an incorporated village,) is about to be raised into a town on or about the 1st of February, by proclamation of the Lieutenant-Governor.

1. Will the council, consisting of a reeve and four councillors, elected at our annual municipal election, on the first Monday in January, 1900, hold their office until the next annual election 1901; if not

2. Should there be an election for a mayor and six councillors called on as soon as said proclamation is issued?

3. The date fixed for the return of arrears of taxes to the sheriff being after the date of said proclamation, will the municipal treasurer be required to handle said arrears in 1900, as the sheriff has done heretofore?

4. If so, can the council or the municipal treasurer enforce a final settlement and complete transfer of everything pertaining to the said arrears from the sheriff?

1. Yes, see section 96 of The Municipal Act.

2. No, not until the first Monday in January, 1901.

3. We are of the opinion that the return of arrears of taxes must be made to the sheriff as heretofore, during the present year, until the council of the town is organized. By this we mean the council to be elected to represent the town as distinct from the rest of the

municipality, out of which it has been carved. See section 62 of The Municipal Act.

4. No, not until the new council is elected to represent the new municipality.

Corporate Seal—Reading of By-laws.

78.—B. B.—As our clerk never brings the seal to meetings of the council please state:

1. How are municipal documents (such as orders on the treasurer) authenticated? are the signatures of the reeve and clerk sufficient, or ought they to have the seal attached?

2. Is a by-law read a third time and signed finally passed, or must it have the seal affixed?

3. Please state what classes of documents require the seal, and should it be attached at meetings of council?

1. The signatures of the reeve and clerk are a sufficient authentication of orders on the treasurer of a municipality. All contracts of an official nature to be binding on the corporation must be signed by the reeve and the corporate seal should be affixed thereto.

2. To make a complete and valid by-law, it must be read the number of times required by the rules of order of your council, and must be signed by the reeve and clerk and have the corporate seal affixed.

3. It is a principle applicable to all corporations, that they must contract under seal, but there are exceptions. A corporation is liable for the price of goods furnished or labor done at its request and accepted by it because it would be unjust to permit it to set up the want of a seal as a defence where it has received the benefit of the contract. A contract to build a bridge so long as it is existing cannot be enforced in the absence of a seal, but if the bridge were built pursuant to the contract the corporation could not set up the want of a seal as a defence. Every by-law of a municipal corporation must be under seal and signed by the head of the corporation, or the presiding officer, and also by the clerk. See section 333 of the Municipal Act. A copy of a by-law in order to be used as evidence must have the seal of the corporation affixed to it. See section 334. Debentures must have the corporate seal affixed to them, unless otherwise specially authorized or provided. See section 429. The appointment of arbitrators must be in writing, and under the corporate seal. See section 449. As a general rule, it may be further stated that, except in small matters of daily occurrence, the council should act by by-law, under seal, unless where the Municipal Act makes a resolution sufficient.

Opening, Stopping up, Leasing, Selling, Etc., Roads.

79.—G. G. A.—Under section 637 of the Municipal Act "the council of every" township may pass by-laws for leasing, selling or stopping up roads, or other public communications; and under section 660 (2) of the Act "the council of every township may pass by-laws" for the stopping up, leasing or sale of any original allowance for "road or any part thereof" subject to the provisions of section 632 and to the approval of the county council. The foregoing sections seem to be in some respects inconsistent with each other, inasmuch as under section 637 the approval of the county council