the proceeds of all estreated recognizances are now to be paid to the Provincial Treasurer, if no other provision is made by the particular statute respecting the offence. From the foregoing it will be seen that whenever a fine is imposed resort must be had to the Act dealing with it and the fine must be applied in the manner directed and if there is no provision as to its application the fine must be paid to the Provincial Treasurer except as otherwise provided by chapter 107 R. S. O. 1897.

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Appointment of Town Treasurer, Collector of Water Rates.

**253**—W. M.—Last evening our council met and appointed our treasurer, collector of water and electric light rates, giving him "something acceptable," viz., an increase of salary. It has been asserted by some who imagine they know more about municipal law than the man who made the book, that the council can not appoint him as such collector. Of course we know about not being allowed to collect taxes, but we have looked up the statutes and find nothing saying, he is disqualified to collect such rates. We would feel very much obliged to you for your opinion in the matter. Corporation owns the plants.

Subsection 1 of section 21 of chapter 235 (R. S. O., 1897) provides that "the corporation may from time to time make and enforce necessary by-laws, rules and regulations, for the general maintenance, management and conduct of the water-works and officers and others employed in connection with them, not inconsistent with this act and for the collection of the water rent and the water rate, and for fixing the time and times when, and the places where the same shall be payable." Sub-section 2 of section 40 confers the right to exercise and enjoy the powers, rights, authorities and immunities, conferred by the Act upon the corporation of the municipality, upon the commissioners when elected, but in view of the provisions of sections 22 and 23 it is doubtful whether the treasurer can be authorized to act as collector of these rates because section 22 provides among other things that in the event of the rate remaining uncollected and unpaid, and continuing a lien upon the premises the amount of the rate so in arrears shall be returned *by the collectors to the treasurer* of the municipality. The language of this section appears to contemplate the appointment of some other person than the treasurer as collector of these rates. If the council considers it convenient to have the water-rates paid into the treasurer's hand direct by the consumers of the water we see no harm in passing a by-law for that purpose, but we think that the council should formally authorize the ordinary collector to collect all water rates which are not voluntarily paid into the treasurer's hands so that he may take all other proceedings necessary to enforce payment of arrears and make the returns provided by the Act.

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Sale of Crown Lands for Taxes—Councillor or Municipal Officer May Purchase at Tax Sale.

**254**—J M.—1. Can lands that have been located but allowed to run up in three years back taxes, be sold by the municipality? These lands have no improvements.

2. Is a councillor or any other municipal officer debarred from buying lands, sold for arrears of taxes, from the municipality he represents?

1. Yes, but by section 188 of the Assessment Act, it is provided that if the treasurer sells any interest in land of which the fee is in the Crown he shall only sell the INTEREST therein of the lessee, licensee, or locatee, etc.

2. The county treasurer in selling lands for arrears of taxes does not in so doing act as an officer of the county municipality, but as a persona designata performing a statutory duty independently of the county council. The same principle applies in the case of other officers authorized to sell lands for arrears of taxes, but such treasurer or other officer authorized to sell lands for arrears of taxes, cannot be a buyer himself, because it is against public policy to permit such an officer to be both a buyer and a seller.

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Payment of Cost of Maintenance of Bridges Over Drainage Works.

**255**—W. H. N. In 1902 we constructed three cement bridges over tap drains. Our clerk made a mistake in the Assessment of said drainage area. Hence the trouble. It appears our clerk made out the assessment according to plans made out by engineer for cleaning out said tap drains, instead of the original plans of construction. My belief is that when tap drains are constructed, the drainage area should assume all costs of bridges, etc., but when they are worn out by travelling public they should be replaced by the people, or in other words cost of such bridges to come out of general funds, or could our council establish a bridge fund? Do you think my belief would be lawful if our council should carry such a motion? The error of our clerk has been rectified by our giving a rebate to the parties assessed.

If these bridges are crossing a public highway or the travelled portion thereof and were rendered necessary by the construction of the drainage works, the cost of their construction, enlargement or improvement should be apportioned by the engineer in his report between the drainage work and the municipality or municipalities having jurisdiction over such public highway, as to him may seem just. These bridges must thereafter be kept in repair by the municipality and the cost of such repairs paid out of its general funds. (See sub-section 1 of section 9 of the Municipal Drainage Act, R. S. O., 1897, chapter 226.) If the bridges are built over the drains between the highway and private lands, they shall, for the purposes of both construction and MAINTENANCE, be deemed part of the drainage work, and paid for pro rata by the lands and roads assessed for the construction or maintenance of such drainage works. (See sub-section 2). If these bridges are crossing the drain upon the lands of any owner, the lands and roads assessed for the drainage works, shall pay pro rata for their original construction or enlargement but neither the lands assessed for the drainage work nor the municipal corporation shall be liable for keeping such bridges in repair.

There is no objection to the council requiring its treasurer to open a bridge account in his books, and to charge all expenditure out of the general funds of the municipality on bridges to that account.

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Compensation for Infected Articles Destroyed by Order of Local Board of Health.

**256**—R. B. C.—A number of school books were ordered to be destroyed by a medical doctor, who was sent here by the Provincial Board of Health.

1. Is a local Board of Health obliged to replace the books destroyed or pay for them, as they were ordered to be destroyed to prevent any contagion of small-pox?

2. Is a local Board of Health obliged to pay for any household goods ordered by any member or officer of the board to be destroyed to prevent any spreading of the said disease?

1 and 2. Section 100 of the Public Health Act provides that any local Board of Health MAY direct the destruction of bedding, clothing or other articles which have been exposed to infection, and MAY give compensation for the same. In the case of the Township of Logan v. Hurlburt (23 A. R. 628) the word "MAY" at the end of the fifth line of section 93 was construed to mean "shall" and it is probable that a similar construction would be placed upon this word in section 100.

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Taxes to be Collected From Party Actually Assessed.

**257**—J. B.—1. Can we collect tax from a tenant who moved here since last assessment was taken, his name not being on the assessment roll, or must we return it unpaid to the council?

2. An owner lives on the property, but is very poor, has nothing but his household goods and very little of that. Are they not exempt from seizure for tax? What can we do in such a case?

1. Since this tenant is not "actually assessed" for the premises in respect of which the taxes are payable, and his name does not appear upon the collector's roll for the year as liable therefor, his goods and chattels cannot be seized and sold to realize the amount. (See sub-section 1 of section 135 of the Assessment Act.)

2. If the owner is "actually assessed" for these premises, and his name appears upon the collector's roll for the year as liable therefor, none of his goods and chattels are exempt from seizure and sale to satisfy the amount. The case may be a hard one, but the collector has no alternative other than to perform his duty in this regard as laid down in the statute. (See sub-section 3 of section 135.)

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Finality of Assessment Roll.

**258**—S. C.—Last year the village and township were one in municipal matters. There is a Mining Company holds lands in the municipality, and at the Court of Revision last year held on June 3rd, 1902, the representative of the Mining Company appealed on over assessment. A reduction was made and the Mining Company paid their taxes last year (1902). Since then the village and township have separated in consequence of the village becom-