

board as to how the amount is arrived at. They have a right, but have they any legal right to demand a detailed statement of the estimates? What means have the council to enforce this demand if the school board should refuse to comply with the request of the council in this regard? Can the council refuse to grant the estimates or consider them unless this request for details is first complied with if made by the council? We must not take it for granted that the school board would comply with such a request unless legal means can be taken to compel a compliance?

Yes, the legal right exists; otherwise the council might be called upon to levy and pay over to the board any amount or amounts they might demand no matter how unreasonable and possibly to be devoted to illegal purposes.

COUNCILLOR.—If the council of a township establishes a piece of road on a blank line and an owner of the land which the road runs through, presents a claim to the council for \$100 for fencing the extra half he would be required to do. The council considering the claim too large, and they can get it done at a much lower price. Would the municipality be compelled to keep the said fence in repair?

2. If the road was made on the opposite side of the line, can the municipality be compelled to build half of the fence on the said line?

3. If a council appoints an assessor and two assistants to assess a township, can there be any legal steps taken by the council to have the said assessment stand for three or five years?

4. In our township some twenty five ratepayers petitioned the council to have a new school section formed, the petitioners were composed of ratepayers belonging to three different school sections which were established by the council one year before. The council claimed there could be nothing done for five years, can these ratepayers have an independent school at the end of the five years? If so what steps should they take?

1. No.

2. If the preliminary steps have been taken as provided in section 546, of the Consolidated Municipal Act, 1892, the liability of the municipality for fencing would be the same as in the case of an original road allowance.

3. No.

4. We presume from the language used by our correspondent, the school sections referred to were established or formed out of existing sections, including possibly additional territory not heretofore included in any school section. If the council sees fit they can form an independent school section for these ratepayers at the end of the five years, conforming to the Public Schools Act as set forth in section 81, of said Act, *et seq.*

TOWNSHIP CLERK.—1. Is there any statute definitely fixing the charges and commissions the county treasurers are entitled to for collecting non-resident taxes, and arrears of taxes?

2. Does section 176 and 179 Consolidated Assessment Act, 1893, apply to all sums collected by the county treasurer or only a certain part of them? If a part what part?

3. In the district of Parry Sound, the sheriff acts as treasurer, has he any privilege or emolument's over and above a county treasurer with reference to collection of taxes?

1. Not unless the lands have to be sold in order to enforce payment of the taxes in arrear, when the county treasurer is entitled to the commission mentioned in section 176, of the Consolidated Assessment Act, 1892.

2. The sections referred to relate only to such sums as are collected by the

county treasurer by sale of the lands in arrear for taxes.

3. Section 1 of chap. 50, of the Ontario Statutes, passed in the year 1892, subsection 5a, provides as follows: "The judge of the district court of Muskoka and Parry Sound may by his order in writing direct that the said sheriffs (*i. e.*, the sheriffs of said districts), respectively, shall retain out of the moneys collected by them in the performance of their duties with respect to the collection of taxes under this Act (*i. e.*, chapter 17, of the Acts of Ontario, passed in 1889), a sum over and above the $2\frac{1}{2}$ per cent, provided by section 176, of the Assessment Act, but such sum, including the $2\frac{1}{2}$ per cent., is not to exceed the ten (10) per centum which, under section 157, of the Assessment Act, may be added to arrears of taxes on the first day of May in each year, and shall be actually received from the parties concerned by the sheriff under the provisions of the Act in that behalf."

N. and H.—1. Can a municipal council grant money to agricultural or other societies without a vote of the ratepayers?

2. If a motion to grant money is lost, is it in order for one who voted in the minority to move to reconsider the question?

3. And is a grant legal, while there remains a motion on the books to the contrary, it being not rescinded.

1. Yes. See section 479, subsection 9, of the Consolidated Municipal Act, 1892.

2. The general rule is that a member of a council who voted against the motion should move its reconsideration. It seems to us it would be best to move the rescission of the motion refusing the grant, and if this carry, move the resolution for the second time.

3. The former or contrary motion should be rescinded.

CLERK.—A and B join farms; B will not repair his part of the fence, the fence has been divided.

1. How should A compel B to repair his portion of the fence?

2. Is A's stock liable to be impounded, or for damages, providing they go over B's part of the fence, and damage neighbors C and D; animals not allowed to run at large in the township?

3. Have a township council any power to extend the collectors time after the first day of February?

4. Is it necessary to notify the collectors security when the time is extended after the 14th day of December?

Questions 1 and 2 do not refer to municipal matters and should be referred to our correspondent's solicitor.

3. Not legally.

4. This will depend a good deal on the language used in the collector's bond, but on general principles we are of opinion that the obtaining of the consent in writing of the sureties is always desirable to the extension of the collector's term for the return of his roll.

The Income Tax Law He'd Like.

From Brooklyn Life.

"How did you feel about the income tax?"

"I am in favor of having a law passed giving every man an income large enough to be taxed."

Rules and Regulations for the Government of Common Gaols.

(Continued.)

Prisoners condemned to death, shall have a suitable cell allotted to them, apart from all the other prisoners, in which they shall be guarded day and night, and to which their spiritual adviser shall have access.

All articles which the Gaol Surgeon may deem dangerous or inexpedient to leave in their possession, shall be taken from prisoners condemned to death; and no one except his spiritual adviser shall be allowed access to any such prisoner without a written order from the Sheriff.

Every prisoner, unless under sentence of death, shall be allowed to have exercise in the open air, during which they must be attended by one or more of the gaol officers; but if, during such open-air exercise, any prisoner attempts to escape, or is found to be plotting to escape, or misconducts himself in any way, the gaoler may withdraw the privilege of such exercise indefinitely, in which case such prisoner shall not be allowed to go into the gaol yards until the privilege is restored, unless the gaol surgeon certifies that it is necessary on account of health.

Whenever, in the case of a prisoner charged with an indictable offence, the crown attorney having charge of the prosecution considers it in the interest of justice, and requires, by writing under his hand, that such prisoner shall be kept separate and apart from the other prisoners the gaoler shall see that such requirement is strictly carried out, and that such prisoner is kept separate and apart from all the other prisoners, and that he or she is not afforded any opportunity to communicate in any way with any one, except his or her legal adviser or clergyman, or such other person as the Crown Attorney shall in writing sanction.

Prisoners shall be allowed to see and consult with their legal advisers and clergymen at any hour between 10 a. m. and 5 p. m., or earlier or later if such legal advisers and clergymen have the written consent of the sheriff to that effect; and such consultations may, if the legal adviser or clergyman desires, be made apart from all other prisoners or any officer of the gaol. Other persons may be allowed to see and converse with prisoners at such hours and on such days as the sheriff may fix, but such visits and conversations must take place in the presence of a gaol official.

Prisoners waiting trial, or in custody under civil process, shall have the right to send and receive letters at all reasonable times, provided that the contents of such are not in any way subversive of gaol discipline; but prisoners under sentence shall only be allowed to write to relatives once a week, unless the sheriff's consent is obtained to write oftener.

(To be continued.)