

premises refused to bury the dog, which was then done by the sanitary inspector, who charged the council \$10.00 for the job.

1. Who is liable to pay the council, the owner of the dog or the owner of the premises?

2. How should the council proceed to get it?

Both A. and C. are taxpayers. B. has left the district. A. admits ownership of dog.

1 and 2. We do not think that this case is covered by sections 4 and 5 of the by-law (schedule B) appended to The Public Health Act (R. S. O., 1897, chapter 248). Neither A. nor C. appear to have been responsible for the creation of this nuisance, nor could either of them be held liable for the cost of its abatement. If there is any liability at all, it is on the part of B., but it seems to be doubtful whether he is the person who shot the dog or not, and he is out of range anyway. We are of opinion that the easiest and best course for the council to pursue is to pay the cost of the removal of this nuisance, and let the matter rest.

Duty of Pathmaster—A Statute Labor Defaulter.

554—D. W.—In our township the by-law appointing pathmasters provides that they shall do the statute labor between the 1st of June and the 1st of August in each year. A. is pathmaster. He was busy in June and July and has not warned out B. and C., and is not going to do the roadwork till September. B. says he will not do it at all, and that he cannot be compelled to do it or pay the money either, as he was not warned out in the time specified.

Can B. be compelled to either do the labor or pay the commutation fee?

The mere fact that B. was not notified by the pathmaster within the time mentioned to do the work does not absolve him from the liability to perform it, or to pay the commutation money on his default. If the pathmaster notifies B. to perform his statute labor, and he makes default and does not pay the commutation money, the pathmaster should return him to the clerk as a defaulter, and the clerk should place the amount of the commutation money on the collector's roll for this or next year, as provided in section 110 of The Assessment Act. We might observe that there is no excuse for the delay on the part of the pathmaster in the case, and that subsection 1 of the above section makes it his duty to return his list to the clerk before the 15th day of August.

Treasurer's Responsibility for Negligence.

555—T. K.—What redress has a village municipality in the case of the treasurer omitting to make a return of arrears of taxes on unoccupied lands from 1898 to 1903, the statement only being sent in to the county treasurer in July last, who refused to accept it on the grounds that each year's return should have been presented on or before April 7th in every year?

The municipality can recover the amount of whatever loss it has sustained by reason of the negligence of the treasurer.

Collection of Dog Tax—Defaulting Contractors—Appointment of Pathmasters to Keep Open Snow Roads.

556—A. M.—1. A ratepayer's dog dies after it is assessed. Can the township council make the owner pay for same, and under what section of The Municipal Act would they proceed to collect?

2. Commissioner for township lets work to contractors, and they did not do work, can there be anything done with them, contracts not being in writing? They contracted for a number of gravel jobs in different parts of the township. They have done some. Can they collect pay for what they have done, not finishing the rest?

3. The township council appoints pathmasters by by-law for the year 1904 to do statute labor. Some members claim that it covers winter roads as well. Have pathmasters power to allow time for shovelling snow under that by-law?

1. This dog having been entered on the assessment roll, the tax thereon should be placed by the clerk on the collector's roll, to be collected in the same way as the other taxes in the municipality.

2. If the terms of the contract can be proved, and the municipality has sustained any damage or loss, the township can recover from the contractors, if they are worth it, the amount of the damage or loss sustained. If the contracts were separate ones and the contractors completed one or more of them, they are entitled to be paid for those which they have fully completed.

3. In order to authorize pathmasters or overseers of highways to keep roads open in winter, and to otherwise carry out the provisions of sub-section 3 of section 537 of The Consolidated Municipal Act, 1903, the council should pass a by-law appointing them, under the authority of this sub-section.

Duty of Owner of Traction Engine—Liability of Municipality.

557—J. O'R.—The Act, if I understand it rightly, gives traction engines under eight tons in weight the same privileges on highways as an ordinary vehicle, provided plank is laid under driving wheels while crossing bridges.

1. Must the owner of engine supply plank, or is it the duty of the municipality?

2. Suppose an engine weighing six tons, drawing a separator weighing two and one-half tons, breaks down a bridge, is the municipality liable for damages?

1. The owner of the engine must furnish the plank required.

2. The effect of section 10 of chapter 242, R. S. O., 1897, as amended by section 43 of chapter 7 of The Ontario Statutes, 1903, and section 60 of chapter 10 of The Ontario Statutes, 1904, is to make it the duty of the municipal councils to build and maintain bridges of sufficient strength to sustain the weight of an engine used for threshing purposes or for machinery in construction of roadways not more than eight tons in weight. In this case we are of the opinion that the weight of the engine alone can be considered, and that being so, it was the duty of the municipality to make the bridge strong enough to bear an engine of the weight of this one, and therefore the question of the liability of the municipality must be determined upon the same principles as if any ordinary vehicle had gone through the bridge.

Collector Cannot be Dispensed With—Tax Notices and Demands.

558—W. D. McL.—1. Does the law permit township councils to dispense with collectors and appoint by by-law the treasurer to collect the taxes?

2. Would it be legal to mail tax bills to the ratepayers instead of leaving them at their place of residence?

If such is legal, please send me the names of any municipality that you may know that has adopted such a course.

1. No. Section 60 of The Assessment Act (as enacted by section 4 of chapter 27 of The Ontario Statutes, 1899) authorizes the councils of townships to pass by-laws requiring the payment of taxes to be made into the office of the TREASURER or collector, etc., but this does not empower the council to dispense altogether with the services of a collector. This official will still be required to perform the duties mentioned in section 134 of the Act.

2. No. The duties of a collector in proceeding to collect the taxes on his roll are set out in section 134 of The Assessment Act, and he must observe its provisions strictly.

A Disputed Audit.

559—FAIR PLAY.—In 1898 our township treasurer was instructed by resolution of the township council to deposit the money belonging to the corporation in a certain bank to the credit of the township. He did so, and he has asked the township auditors every year to see that the balance was all right. They have declared it to be correct as called for by the treasurer's cash book, until the audit of the 1903 account, when the auditors reported that the amount in the bank was \$20 short.

The council were not satisfied, and appointed another party to report on the auditor's work, who stated that the cash book was