

4. The council have no legal authority to pass such a by-law for the reason you mention, but section 8, of chap. 271, gives the council power to pass a by-law maintaining the imposition of the dog-tax, but dispensing with the application of the proceeds to pay damages for sheep killed by dogs.

Assessment of Owner and Tenant.

252.—G. G. A.—1. In your reply to question 3 you state that the person whose name is placed in column 6 of the assessment roll is not to be regarded as assessed. This does not seem to be consistent with the form in schedule "D" to The Assessment Act, where column 6 is under the heading "Names and addresses of persons assessed." The assessors here have usually placed the tenant's or occupant's name in column 2 and the owner's name in column 6 on the following line and bracketed the two lines, numbering each name, as in section 24. According to your view this is not proper, both names should be, except under the conditions specified in section 22, in column 2 of the roll?

2. Where a person's name appears in column 6 on the roll as owner of land, say in the East Ward, occupied by a tenant, but the owner resides in the North Ward of the same municipality. The insertion of owner's name in column 6, in such case may not be proper, but in this case, should the clerk place the owner's name in the voters' list for the East Ward? According to your view the owner is not assessed in the East Ward and would not be entitled to be entered in parts 1 or 2 of the Voters' Lists.

We are of the opinion the assessors were wrong in placing the name of the owner in column 6 of the roll when he is a resident of the municipality and is known or being a non-resident, has requested that his name to be entered on the assessment roll, in respect of the land of which he is the owner. Section 24, of The Assessment Act, clearly points out the proper mode of assessment in these cases.

2. The owner's name in this case should be placed in column 2, and bracketed with that of the tenant, as required by section 24, and not in column 6. In giving our opinion in regard to column 6, we were not giving any opinion as to how the voters' list should be made. You adopt a wrong method of assessment, and you then go on to say that our view is that the owner, under the circumstances, stated by you, would not be entitled to be entered in parts 1 and 2 of the voters' list. We never said so. In view of the method adopted by your assessors, who have entered the names of the owners in column 6 instead of in column 2, it might lead to some confusion if the clerk were to shut his eyes to the fact that column 6 had been deliberately used to place the names of owners therein for the purpose of being assessed. We think it would be the safer course to make out the lists in the same manner as if the roll had been made out as we think it should. If you will look at column 2 you will see that it refers to the person assessed as "taxable party." This expression cannot be confined to one taxable party and not to the other. Then in column 5 we have "age of assessed party." From this language we infer that the name of the assessed party has been already entered on the roll.

Taxation of Income—Farmer's Sons' Statute Labor.

253.—J. R.—1. Mr. A who is a B. C. L., and who is assessed for \$400 taxable income, claims that he is not liable to taxes on that sum though entitled to a vote at the municipal elections, that chap. 224, sec. 7, sub-sec. 26, and chap. 223, sec. 86, (1) justifies that interpretation. I hold that as he has seen fit to be assessed the rates must also be entered. Kindly give your opinion and references in case I am wrong.

2. In the absence of any by-law relating to the matter, is it the clerk's duty to enter on the road lists all the farmer's sons and also those entered as F jointly with the father as liable to one day's statute labor? Thus:

A (father) F } \$1300—2 days.
B son F } 1 day.
C son FS } 1 day.

The two days being charged against property, the one against B assessed jointly with father, and one against C as farmer's sons.

1. Your view is correct. See section 9, of The Assessment Act. (R. S. O., 1897 chap. 224.)

2. Section 106, of The Assessment Act provides that "Every farmer's son rated and entered as such on the assessment roll, etc., shall be liable to perform statute labor, or commute therefor, etc." B, in this case, is not assessed as a farmer's son, but as a freeholder jointly with his father. The statute labor should, therefore, be rated against them thus:—

A—F } \$1300—2 days
B—F }
C—F.S. } —1 day.

Column 7, of Assessment Roll.

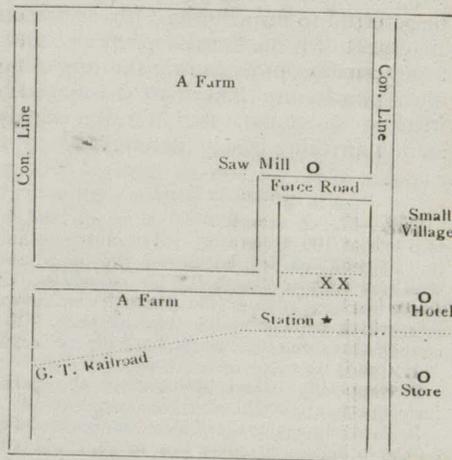
254.—C. H. A.—Where is the authority for entering in column 7 of the assessment roll "number of children between the ages of five and sixteen?"

By subsection 3 of section 62 of The Public Schools Act, the trustees of a school section are required to provide adequate accommodation for all the children between the ages of 5 and 16 years, resident in the municipality (in the case of rural schools for two-thirds of such children resident in the section), as ascertained by the census taken by the municipal council for the next preceding year. Subsection 2 of section 68 of the Act requires the clerk of a township to furnish the Board of Trustees of a school section, at their request, with a statement showing the "population of each school section between the ages of five and sixteen years." It is in order to facilitate the making of this census and the giving of this statement by the clerk that the assessor is required to enter the number of children between the ages of 5 and 16 in column No. 7 of the roll. There is, however, no provision in The Assessment Act requiring the assessor to give this information in the assessment roll.

Ownership of Timber on Road Allowances—Costs.

255.—B. S. D.—A is building a store on the unopened portion of road marked XX in diagram, and wants the council to convey to him by giving a deed of said unopened road in lieu of forced road through his land. There is some timber on this road and there will be considerable cost connected with this transaction in getting a surveyor, etc.

1. To whom does timber belong?
2. Who pays costs?



1. To the municipal corporation.
2. The municipality, in the absence of any agreement with the proposed purchaser to the contrary.

New Bonus Regulations—Adding to Limits of Village.

256.—J. J. M.—There is a woollen mill adjacent to (not within) this village, which formerly employed a large number of hands, but failed. A company is being promoted to recommence the business, and they ask the village to guarantee their bonds.

1. Was the bonus law amended at the last session, to allow this to be done, and take mortgage security?
2. Would we have to reconstruct boundaries of the village in order to bring the mill property within the limits?
3. Would we have to obtain the consent of the ratepayer who would thus be brought into the village, and
4. What steps are necessary to be taken to effect the reconstruction of the village boundaries?

1. Yes. By sections 8, 9 and 10 of The Municipal Amendment Act, 1900, security by mortgage may be taken by the municipality to secure repayment of the loan. A bonus may be granted or the municipality may guarantee payment of the money for the promotion of manufactures within the limits of the municipality, but not to manufacturing establishments without the municipality.

2. Yes.
3. No.
4. The council should petition the Lieutenant-Governor pursuant to section 16 of The Municipal Act, and subject to section 12 of the Act, to add to the village the territory required.

Assessment of Merchants' Book Accounts.

257.—MERCHANT.—In assessing a merchant has the assessor a right to demand the amount of outstanding book-accounts, and assess them?

Yes. Section 7 of The Assessment Act provides that all property in this Province shall be liable to taxation, subject to the exemptions therein mentioned. Such exemptions do not include book-accounts. Subsection 8 of section 2 provides that the word "property" shall include real and personal property as thereafter in the Act defined, and by subsection 10, "money, notes, accounts and debts at their actual value," are included in the term "personal