

We were aware of the section of the Act Respecting Pounds, to which you refer, when answering the question referred to. It does not affect the question raised in any way. There is no provision in the Act Respecting Pounds prohibiting the running at large of any cattle within a municipality. Sec. 2 mentions "owners of animals not permitted to run at large by the *by-laws of the municipality*," and sec. 3 has reference to the animals therein named "distained for *unlawfully* running at large, etc."

Maintenance of Sidewalks on Townline.—Construction of Sidewalks in Incorporated Villages.—Statute Labor on Lands Aggregating More Than Two Hundred Acres.

442—A. B.—On the boundary between townships A and B, there is a sidewalk made and kept in repair jointly by the two townships. It is about half a mile in length, and is on the side of A township. On the side of B there is also a sidewalk about four rods in length. The ratepayers of A always object to any expenditure on the B side no matter how small.

1. Can the B council be released from the responsibility of building and keeping in repair the sidewalk on the A side? If so, would the sidewalk have to be taken up, or could the B council notify the A council, and allow them to assume it if they wished.

2. If B can get rid of the responsibility, and A refuses to act by passing a by-law to that effect, or refuses to remove the sidewalk, or to act so as to release B, what action would the B council have to take to be released?

3. By agreement between the two councils, could each release the other if each wished to assume their side of the road for sidewalk or other purposes?

4. Is it obligatory to have a sidewalk in an unincorporated village, or is it sufficient to have the centre of the road passable.

In section 109, s. s. 2, of the Assessment Act, it states: "Wherever one person is assessed for lots or part of lots in one municipality not exceeding in the aggregate two hundred acres, the said part or parts shall be rated and charged for statute labor as if the same were one lot."

5. Is the above clause for non-residents only or does it include residents and non-residents?

1 and 2. The sidewalk having been built, it is an invitation to pedestrians to use it, and if an accident happen by reason of want of repair, both municipalities will be liable for the damages resulting from such want of repair. If township B does not desire to maintain the sidewalk, it should notify township A to put it in repair, and if it neglects or refuses to do so, we see no reason why township B should not have the right to tear it up if there is danger that an accident may happen by reason of its defective condition, because we do not think that either township was or is bound to build a sidewalk at all.

3. Under section 625 the two councils may enter into an agreement upon the terms therein provided for the maintenance of the boundary line.

4. It is not obligatory to build a sidewalk in an unincorporated village.

5. This section applies to any person assessed. A non-resident has the right to be assessed by giving the proper notice, and if he does and is assessed he is in the

same position as a resident assessed under this section. The section does not, however, apply to a non-resident who is not assessed.

A Question Under the Voters' Lists' Act—Meaning of the Word "Occupied."—Debenture Liability of Lands Transferred from One School Section to Another.

443 G. G. A.—1. What is the meaning of section 6, sub-sections (1) and (16,) and section 14, sub-section (2,) of the Ontario Voters' List Act, when taken together? Section 6 (1) requires the list of voters to be prepared by the clerk after the final revision of the assessment roll, and section 14, (2) contemplates the existence of the list of voters before the final revision and correction of the assessment roll. If a clerk should prepare and print his list of voters before the final revision of the assessment roll, and if at such final revision changes were made in the roll necessitating additions to or revisions of the list of voters based thereon, strictly speaking, would not the clerk be chargeable with costs under section 34, (1) of the Act?

2. What is the meaning of the word "occupied" in section 155 of the Assessment Act? Is land occupied (1) when the owner does not reside thereon, but is assessed for it and farms the land? (2) When it is assessed to the owner though non-resident, and is not farmed or worked? (3) When it is assessed to the owner resident in the municipality, and not farmed by him? (4) When assessed to the owner, though not resident thereon, and farmed by a person not assessed for it? (5) When it is not assessed to any one but is worked or farmed by one not being the owner, nor residing thereon? In some of these cases the land ought not to be assessed, or ought to be assessed in a different manner, but leave out the propriety of the assessment in these cases.

3. Are lands taken from school section 10 and added to school section 4, liable to the rates in school section 4, levied for repaying a loan effected (under section 74, of the Public Schools Act,) by School Section 4, prior to the addition thereto of such lands? Section 74, (3) provides for a converse proposition.

1. We do not see that there are any inconsistencies in the provisions of the sections and subsections you quote. Sub-section 1 of section 6 requires the clerk of the municipality to prepare his voters' list immediately after the final revision and correction of the assessment roll of his municipality. Sub-section 16 fixes the time when the assessment roll shall be understood to be finally revised. Subsection 2 of section 14 is also plain. It applies to persons who are declared entitled to apply to have their names entered upon the voters' list by reason of the fact that the person originally and otherwise entitled died or disposed of his property before the final revision of the assessment roll. This section does not concern the clerk. His sole authority is the revised assessment roll in making out his list and these persons must apply to the judge if they desire to be in a position to vote in respect to such property. The clerk can take no notice of any changes which take place but which do not appear upon the assessment roll. If the clerk makes up his list from the revised assessment roll and that alone he need not have any fear of rendering himself liable for any costs under section 34, 1.

2. (1) Yes. In order to be an occupant it is not necessary that a person

should have his home upon his premises, and there is no reason why a person living upon his own lands, cultivating and raising crops upon other lands not his own situate in the same municipality should not be liable to have such lands assessed to him as an occupier, the same as if he actually resided upon them. (2) and (3) The land under the circumstances stated in these queries, is not occupied. (4) The land under the circumstances stated in this query is occupied by the person who is actually working it. The fact that he is not assessed can make no difference in determining whether the land is occupied or not, this question being one of fact.

3. At the time the loan was effected by S. S. No. 5, a by-law was no doubt passed in accordance with the Act, providing for the levy of the sums necessary to repay the loan, and defining the territory (that is the lands then comprised in S. S. No. 4) against which sums were to be levied. The territory defined in the by-law, and that territory only, remains liable for the repayment of the loan until it is fully paid. There is no provision made in the Public Schools Act or elsewhere for fixing any portion of this liability on lands added to S. S. No. 4 after the by-law was passed and had come into force. There might be circumstances making it a great hardship if a man's lands became liable to contribute towards the repayment of debentures issued for the purpose of a school section to which his lands were subsequently transferred. Suppose that A resides in school section No. 1, and suppose that two new school houses are built in sections 1 and 2, costing \$1,000 each, and debentures are issued for borrowing the money and levying it upon the property in these two sections. Suppose that immediately afterwards A's land is transferred to section 2. His land, under the plain provisions of the School Act, would remain liable for its share of the debentures issued for school section No. 1. Would it also immediately become liable under the by-law passed for school section 2? We do not think so.

Assessment of Lake.

444—J. C.—The small inland lakes in this township are still held by government. A chartered company has now leased said lakes from government for a large number of years, for the manufacture of cement. Now the company are operating on said lake. The assessor assessed said lake last spring, and the clerk put the road-work on the list with other ratepayers, but when the pathmaster notified the company of their road-work they refused to do it or pay taxes for said lake because it was only leased from government. Now, can said company be compelled to do road-work and pay taxes for said lake leased from government, or are they exempt from all taxes?

We do not think the lake in question is liable for either taxes or road-work under the circumstances stated.

Payment of Cost and Extension of Waterworks in Village.

445—A. B. C.—1. Some time ago the council voted \$10,000 for waterworks. This has been