

**COUNCILLOR.**—One of the council was notified that there was a loose plank on the side walk, and that it was dangerous. A lady came along and tripped on the loose plank. She entered an action against the council, and it cost the corporation eight hundred dollars. The councillor notified, did not attend to the loose plank, nor did he report to the other members of the council, and he swore in court that he was notified. What I want to know is, will the councillor notified be personally responsible for the money, seeing it was through his neglect? Two witnesses swore that they notified him, and he swore that he was notified; he also swore that he never mentioned it to any of the other members of the council, and did not attend to it himself.

We do not consider the councillor personally liable for the amount of the judgment, under the circumstances mentioned by our correspondent.

**ASSESSOR.**—1. Are post masters', custom officers', and revenue officers' salaries exempt from taxation? I cannot see in my instructions to assessors, any mention of their exemption, only in that clause in which it says any pension, salary, gratuity, or stipend derived by any person from Her Majesty's imperial treasury. I don't see how that can be construed to mean our civil officers, as some try to convince me. That does not mean Dominion treasury.

2. Are steam pleasure launches or yachts exempt? It says steam boats, sailing vessels, tow barges and tugs. The Hamilton assessors claim that yachts are included in the word steam boats, but why does it mention tow barges and tugs, if it meant all kinds of steam boats? I take it only means steam boats that earn money and not mere pleasure boats, for it goes on to say: for the money earned by or derived through or from any such property, shall be liable to be assessed; therefore, if the boat property itself is not of the kind to earn income then the boat is assessable.

3. Is the money received by a person as a bequest, say a thousand or ten thousand dollars, from his father's will, assessable the year first following, then after that the income only derived from such moneys? I take it that such bequest money can be added to any other income as income for the year it is received in.

We do not think the salaries referred to by our correspondent are liable to assessment, as in the case of Leprotion against the city of Ottawa. It was decided that a provincial legislature cannot impose a tax on the official income of an officer of the Dominion government.

2. We think this point is well taken by our correspondent. We see no reason why pleasure yachts should not be assessed and liable to taxation in the same manner as other personal estate not especially exempted.

3. The amount of the bequest referred to, can be assessed as personal estate, in the same way as other personal property not exempt from taxation, the year first following or any subsequent year so long as it remains in the owner's possession as money. When invested, the income derived from the investment, will be assessable.

**COM.**—The reeve has sold all his property in the township and will remove to adjacent town, giving possession on 1st of May. The buyer will be assessed this year.

Can the reeve hold office till the end of the year? None of the ratepayers will, I think, find fault if he does. What we want to know is, will the transactions of the council be legal?

We would direct our correspondent's attention to section 73 of the Consolidated Municipal Act, 1892, which provides that

no person shall be qualified to be elected as reeve of any municipality unless he resides in such municipality or within two miles thereof. Our correspondent does not say how far from his intended residence the municipality of which the person referred to is reeve, will be however, in any event, the acts of the council will be legal, so long as the reeve mentioned retains his seat without objection being made, proceedings taken, and decision given to the effect that he has no right to occupy the same.

J. H.—A. and B. own two fifty-acre farm lots butting on the back end known as the blind line, said line has never been surveyed. B. claims a part of A's lot that he has chopped and cleared and fenced with a temporary fence, refuses to have said line surveyed, claiming that law gives him clear title to the land after having occupied same for fifteen years. B's tenant was told when chopping said land that he was trespassing on another man's land. Can B. legally claim said land?

It appears to be a dispute of a private nature between A. and B. only and we would suggest the propriety of our correspondent consulting his solicitor in the matter.

J. C.—Big creek runs through our township from north to south, and flows the whole year, the water being from one foot to eight feet deep. At its mouth the water gradually spreads out over a large tract of marsh lands, mostly owned by the Big Creek Shooting Company. About twenty-five years ago a company got a charter to dig a canal from the mouth of the Big Creek about 200 yards out into Long Point Bay, so that they could run logs through there and run up with small boats. This charter has expired a long time ago, and before the present company bought the marsh which they own on both sides of the canal.

Now, the trouble is here, this company has put a dam across the canal, which is about eighty feet wide, and they have left a gate in the centre of the dam, so that they can put in the gate, and back the water up and shoot it out all over their marsh lands, making good shooting and trapping for musk-rats.

The farmers that have low lands bordering on this marsh, claim that it overflows the flats and hurts the pasture. One or two farmers objected to the dam at the time it was put in, but the Shooting Company said if it was any damage to them, they would pay them that damage, so they were let go on. Now, then, about one dozen farmers have come to the council asking us to pass a by-law to have the dam removed. It does not damage only six or eight persons. What I want to know is, should the council take action and pass the by-law, or do you consider it a private matter for damages between the Shooting Company and these farmers that claim to be interested?

We do not think the council can legally interfere in this matter. If the parties who have complained to the council are injured by the action of the company in erecting the dam mentioned they have their remedy against the company in an action for damages.

X X X.—1. Two land sales for arrears of taxes were held in this township, the first sale in 1884 and the second in 1891. The treasurer of the township did not issue any of the list of lands liable to be sold for arrears of taxes until the year 1891, or just before the sale, seven years were missed, would the sale held in 1891 be legal?

2. Was it legal for the reeve of the township who issued warrant for the sale of lands in arrears for taxes held in 1891, to purchase in his own name land sold at that sale?

3. Was it legal for the treasurer, at the land sale in 1891, to sell to the reeve and cut off forty-four acres of the best end of the lot when issuing the deed?

1. We assume from the language used by our correspondent, that the municipality he refers to is one coming within the act respecting municipal institutions in districts. We think our correspondent has omitted an important item of information in this question, which would materially guide us in answering the same. It is this, as to whether the council of the municipality postponed the holding of the sale of lands in arrears after the regular time. We would like to have this information before answering.

2 and 3. We do not think the reeve could lawfully purchase at the sale of land in arrears. His personal interests would, in so doing, necessarily clash with the duties he owes to the public as reeve of the corporation, directing the sale, he cannot enter into a contract with such corporation, which would be the case were he to become a purchaser at a tax sale.

W. T. F.—Does section 50 Consolidated Assessment Act apply to municipalities in Algoma, or must a by-law be passed by the council, fixing the time for the assessment roll to be returned to the clerk, as per section 21 of the act respecting the establishment of municipal institutions in Algoma? My view is that section 21 applies to the first assessment only, Am I right?

A. We are of opinion that section 50 Consolidated Assessment Act, 1892, does not apply to Algoma. Section 21 of the act respecting municipal institutions in Algoma, refers to the first assessment, and also to the return of the roll on subsequent assessments as provided by by-law required to be passed under the provisions of section 29.

**SUBSCRIBER.**—1. What notice is required before a council can pass a by-law to locate a new road in the district of Algoma, where there is no road allowance on the concession lines or side lines; in place of that five per. cent of the land is reserved by Government for roads, so that roads may be built where it is most practicable. Is it legal for the council to appoint any one they may think competent to locate the road, or must it be a provincial land surveyor?

2. Council has passed by-law to dispense with dog tax. Can council pass by-law to have the money that was collected last year for dog tax put in the general fund and used for paying the general expenses of the municipality same as other local taxes, and refuse to pay for sheep that may be killed by dogs?

1. We would advise the council to communicate with the commissioner of crown lands in reference to this matter. The land reserved seems to be still vested in the government. It is probable there are orders in council relating to this matter, and it would be well to have the roads located and laid out by a government surveyor. See also sec. 38 of chap. 152, R. S. O., 1892.

2. The moneys to the credit of the dog fund of the municipality will be available for payment of claims for damages for sheep killed by dogs, until the same are exhausted.

A. M.—1. Can a reeve move or second a motion when the council is in session?