

4. If lots one and two would derive benefit from the construction of the drain, their owners would be liable to pay part of the cost of the construction of a drain under The Municipal Drainage Act (R. S. O., chapter 221) or for the making of a part of the drain under an award made under the provisions of The Ditches and Water-courses Act (R. S. O., 1897, chapter 285), as the case might be.

5. Yes, under clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

6. Only for the year in which the omission has been discovered, and the two preceding years. See section 21 of The Assessment Act, 1904.

Finality of Assessment Roll.

508—A. B.—At the time our assessment was made it became necessary for our assessor to divide a certain assessment that formerly included several hundred acres of farm land, into smaller farms. In making the divisions one of the subdivisions was either by error or otherwise, it is claimed, assessed at a higher valuation than should have been. The assessment notice was left with the father of the man now assessed as owner of subdivision, and remained there until June last, when the actual occupant received his notice, and saw that his assessment was excessive. No appeal to Court of Revision was made. The court had been held and roll confirmed on May 27th last. Is there any process by which such a case can be remedied; if so, how?

We are of opinion that the owner of this land has now no remedy. Section 66 of The Assessment Act, 1904, provides that "the roll, as finally passed by the Court, and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the Judge of the County Court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement, in the notice required by section 46 of this Act, or the omission to deliver or transmit such notice."

Income of Dominion Officials Exempt From Assessment.

509—F. O. N.—I beg to call your attention to a question and answer clipped from the *Toronto Mail and Empire* of the 20th ult. We would very much like to have your opinion on the matter, as civil servants throughout the N Peninsula (and there are many of them) have, in the past, not, I think, been assessed for income. Following is the question and answer:

J. C., Balmy Beach.—I am a Dominion civil servant in the Postoffice Department, and live here, paying \$25 per month rent by the year. The East Toronto Council has assessed me on my income. Is the assessment legal?

Ans.—The exemptions under section 5 of the Assessment Act of 1904, as amended in 1906, only exempts the "income" of a farmer derived from his farm, and, to a limited extent, the income derived from personal earnings, pensions, etc. You are liable to an income assessment, notwithstanding that your income is derived from the Dominion Government, but you are entitled to the exception of \$700, allowed by the amending Act of 1906, because you are a resident householder in the municipality.

We do not agree with the answer to the question given in *The Mail and Empire*. As it is directly contrary to the decision of the Court of Appeal in the case of *Leprohon v. Ottawa* (2 A. R. 522). This case decided that the salary or income of Dominion officers was not assessable, for the reason that local or provincial taxation of Dominion officers would impair the means and instrumentalities necessary for carrying on the functions of the Federal Government. We are therefore of opinion that the reply to the question should have been "no."

Power to Extend Water Main.

510—L. G.—Can a council grant an extension of water main at the cost of fifteen hundred dollars where there is no revenue derived, only as a protection to a factory against fire?

We do not think so.

Regulation of Storage of Dynamite—Liability of Municipality.

511—NORTHERN.—1. In an organized township.

Storehouses containing dynamite are situated in small clearings in the bush and are endangered by bush fires. Has the township power to force the owners to erect fire-proof buildings in a clearing of adequate size to ensure safety from bush fires.

2. If so will the township be in any way responsible if their regulations are complied with and an accident or fire should occur notwithstanding.

1. Sub-section 17a of section 542 of The Consolidated Municipal Act, 1903, provides that the councils of townships, etc., may pass by-laws "for limiting the quantity of gunpowder or of any other explosive substance to be kept in any place other than a powder magazine, and to regulate the manner in which such gunpowder or other explosive substance must be stored." Section 3 of chapter 11 of The Ontario Statutes, 1906, prohibits the erection of a magazine for storing powder, dynamite, or any other explosive at a nearer distance than 400 feet from mines and their works, or any public highway.

2. No.



HARWICH TOWNSHIP HALL

Situated in the township of Harwich on the borders of the town of Blenheim Kent Co. Is an up to date building 60 x 30 with an office 30 x 15; the Council chamber is 45 x 30 and has seating capacity for 250. The hall and office are well furnished.

Annexed to the building and opening from the office is a fire proof vault 18 x 10 furnished with shelving and cases for the storing of all papers and documents. The hall and offices are supplied with electric light and telephone.

Payment of Physician's Bill for Examination of Lunatic.

512—T. F. M.—A young person in this municipality became insane. She was taken up by the Provincial Constable and examined by two doctors. These doctors have presented their bills to the council for payment.

The girl was living with her mother and brother who own a good farm. Is the municipality responsible to the doctors for their accounts, or should the mother or brother pay them, they being well able to do so.

If the head of the municipality notified the two doctors to make an examination of the lunatic under the authority of section 11 of chapter 317 R. S. O., 1897, and they made the examination, the municipality must pay the bill. If the examination was not made at the request of the head of the municipality the doctors cannot recover the amount from the municipality.

Duties of Water Commissioners—Collection of Rates.

513—COUNCILLOR.—What are the duties of water commissioners? Is there any clause in the law whereby we can collect a small rate for water on all business places a certain distance from water main as all business places are reduced so much by insurance that water costs them nothing?

1. Sub-section 2 of section 40 of chapter 235, R. S. O., 1897, provides that upon the election of water com-