QUESTION DRAWER.

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only.

A. R.—School Act, 1891, Section 12, 5th line, provides "that no section formed hereafter shall include any territory distant more than three miles in a direct line from the school house."

Does that mean that the whole lot must be within the three mile limit; no one lives on the lot to be added, but the owner lives in the school section. Trustees claim that the three miles would take in a half or more of lot.

My opinion is that the whole lot must be within the three mile limit. Let us hear from you in your February number.

Section 12, of the Public Schools Act, 1891, makes it the duty of the municipal council of every township (except where township boards have been established) to sub-divide the township into school sections, but no territory can be included in any school section which is distant more than three miles from the school house in such section. The council may divide a man's farm, placing a part of it in one section and the residue of it in one or more sections, even though the whole of it might have been placed in one section without transgressing the three mile limit. This appears clear from the provisions of Sub-section 27, said section which provides that where the land or property of an individual, etc., is within the limit of two or more school sections, the parts of such land or property so situated shall be assessed and returned upon the assessment roll separately.

We are therefore of the opinion that a whole lot or farm cannot, under any circumstance be placed in any one section unless the whole of it is within the three mile limit, and that any part of it outside of such limit must be placed in some other section, because it is the duty of the council to so divide the township that every part of it may be included in some section.

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J. R.—What is duty of assessor in respect to farmer's sons, and have they to do statute labor?

Sub-Section 2 of section 2, of "the Franchise Assessment Act, 1889," enacts that "every farmer's son, bona fide resident of the farm of his father or mother at the time of the making of the Assessment Roll, *shall be entitled to be* and *may be* entered, rated and assessed on such roll, in respect of such farm," as a joint owner as provided in said sub-section. This enactment gives the farmer's son due right to be assessed as a joint owner with his father and mother if he so desires, and authorizes the assessor to so place him on the roll. We think, however, that in the absence of the expression of the desire to exercise the right thus conferred, the assessor should assess farmer's sons *as such* as provided in the Assessment Act.

If farmer's sons are assessed as joint owners, pursuant to the above sub-section, they are not liable separately for statute labor. The statute labor should be calculated simply on the value of the land in accordance with the scale in vogue in the township.

Section 6 of the Assessment Amendment Act, 1891, places a tenant farmer's son, bona fide resident on the farm of his father or mother, in the same position as to statute labor as the son of an owner jointly assessed for the land on which he resides.

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G. F. D.—Last fall the public school board gave due notice that they desired the election for trustees to be held at same time as for council, and it was held accordingly. The trustees submitted their books for 1891 for audit to the men appointed to audit the accounts of 1890. These men (one of whom was a trustee last year) made out a brief abstract report which was rejected by the council, who declared that the recently appointed municipal auditors were the men who should make out the report, and that it should be in detail. While the second audit was in progress the trustees made out their annual report to the department, basing it upon the abstract statement that they had received.

This is the whole case. Now, please answer the following questions:

1. What auditors should audit the accounts of this school board for 1891?

2. (*a*) When trustees sell goods to the school board; (*b*) work for the boord in repairing school buildings; (*c*) employ their apprentices on school repairs, and charge the board a wage that leaves them (the trustees) a profit over what they pay their apprentices; and for each and all of their accounts have drawn payment—can any action be taken that would inflict a penalty on these trustees?

The Public Schools Act, Section 107, Sub-section 11, provides that the accounts shall be submitted to the municipal auditors. It is the intention to have the accounts submitted to auditors at same time as the municipal treasurer's accounts. The regulations issued by the Education Department require auditors reports on the school accounts of boards of cities, towns and villages to be transmitted to the Department on or before the 1st March. That one of the auditors mentioned was a trustee (for the year for which the accounts were audited) would constitute him a party indirectly to the receipt of money from the council for school purposes, and he would not be qualified to act as a municipal auditor.

Section 191 provides that when a trustee has interest in a contract in his own name, or the name of another, or directly or indirectly receives any thing on behalf of the corporation, he shall vacate his seat or the fact of his having the contract vacates his seat at the board, andthe contract shall be null and void.

See Section 188, as to penalty which may be recovered as provided in Section 211.

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Municipal Council of Humphrey.—Case in free grant district.

A locates a piece of land and lives on it, but fails to pay the municipal taxes.

B cancels A's claim and locates for the land.

Question.—Is B's claim subject to arrears of taxes?

It is maintained by some that as a locatee of a free grant under the Crown arrears of taxes cannot be collected.

In the case of cancelling the locatee's claim, and then purchasing from the Crown, the deed is issued and certificate of title granted subject to arrears of taxes then on the land.

We are of opinion that B's claim, under the circumstances above mentioned, is subject to the arrears of taxes, especially if the deed is issued and certificate of title is granted, subject to the arrears of taxes then on the land. We would refer our correspondent to Sections 189 and 171 of the Assessment Act. In note (*b*) to the former Section Mr. Harrison states in his manual that land, though not patented if sold or agreed to be sold or *located as a free grant*, the interest of the purchaser or locatee is liable to taxation and sale. Our correspondent might also peruse Chap. 17 of 52 Victoria, Ont., statutes.

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P. S. DOWNIE.—In case of an appeal against an engineer's award *re* "The Ditches and Watercourses Act," the law provides that the clerk shall send a certified copy of said award to the Division Court Clerk, for the use of the court in said appeal. Who should pay the township clerk for copying said award, or does he (as I believe is customary) have to do it for nothing?

Sub-Section 4, of Section 11, of Chap. 220, R. S. O., 1887, provides that the judge who hears and determines such an appeal, "may order payment of costs by the parties or any of them, and fix the amount of such costs." The clerk's fee for copying the award is part of the costs of the appeal, and should be paid by the party ordered to pay the costs by the judge who adjudicates in the appeal. The writer had two cases of this kind during the summer of 1891, and he collected his fees for copies of the awards as above explained.

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C. P.—Is it the duty of township clerks to prepare by-laws, the reeves duty or legal advisers duty? If clerk prepares them should he not be paid extra?

There does not appear to be any statutory provision as to the township clerks duty in this particular. We do not think it is the reeve's duty to prepare the by-laws, and it certainly is the legal adviser's duty to do so when required by the council and paid for his work. We think the township clerk should as part of his ordinary duties prepare the ordinary routine by-laws annually required, and should receive extra pay for any special by-law prepared by him, for instance a by-law prepared under the drainage clauses of the Municipal Act. It would be well for clerks to have some understanding with their respective councils as to this matter on receiving their appointments.

The Municipal World as Others See it.

I am pleased to learn that such a publication has been started, and it will be with much pleasure that I will not only place your paper on my list of exchanges, but will endeavor from time to time to time to supply your journal with articles bearing especially upon municipal health work. DR. BRYCE.