

J. W.—In the annexed sketch the lots A, B, C, etc., lettered in black, were included in an assessment for the construction of a drain, under the Drainage Act. The lots lettered A, B, C, etc., in red, are using the drain so constructed for an outlet for their water, and have not contributed in any way towards its construction. Will you please let me know how to proceed to have them brought in under section 590, Municipal Act, as consolidated 1892 (page 495), to pay for the benefit they are getting of it. Drain was constructed in 1893 and 1894.

The proceedings to be taken are laid down in sub-section 4 of section 3 of the Drainage Act, 1894. An application to your council, instructions by the council to their engineer to examine and report, passing by the council of a by-law under the act, the holding of a court of revision, etc., would all be necessary. In short all the formalities and powers laid down in said act for the construction of a drain are to be observed, except the obtaining and presentation to the council of the petition set out in section 4 of said act.

NEMO.—What time is allowed for appeals to court of revision after return of assessment rolls in municipalities in the districts of Muskoka and Parry Sound? Is it one month (R. S. O., chapter 185, sections 21, 22 and 23) or fourteen days? (Consolidated Assessment Act, section 54, sub-section 2.)

The time mentioned in section 22 of chapter 185, R. S. O., 1887, is the proper time, namely, one month.

C. B.—A man dies without a will, leaving a widow, one son and two daughters. Have the widow and daughters a right to be put on the Voters' List, the property being assessed to the son?

2. As stock is exempt from assessment is it the duty of the assessor to assess for any personal property of any kind? or is it customary for rural municipalities to assess personal property?

3. If the assessor has assessed for personal property, has the court of revision the power to strike it off the roll?

1. If the names of the widow and daughters are on the assessment roll, the clerk can put them in part two of the Voters' List, if the value of the property is sufficient, and if they are not on the roll, they can apply to be put on the list at the court held for the revision of the Voters' List.

2. Sub-section 14a of section 7, of the Consolidated Assessment Act, exempts all horses, cattle, sheep and swine, owned and held by the parties therein mentioned, and sub section 22 of said section exempts the net personal property of any person, provided the same is under \$100 in value. Anything over and above these is assessable. In the writer's experience it is not customary for rural municipalities to assess personal property, except stocks in stores.

3. Yes, if the court considers it an improper or unjust assessment.

G. B.—If the taxes in any municipality are not collected by the first of February, according to section 132, Consolidated Assessment Act, and the collector is authorized to proceed and collect (section 133, same Act), are the collector's sureties still held responsible to the amount of their bonds?

Yes. See the latter part of sub-section 2 of the section last quoted by our correspondent.

T. B. C.—A party digs a drain on the street, getting permission from the council to dig said drain. A neighbor wishes to tap said drain. Can he do so without the permission of the man that dug the drain? If he can, must he pay for the privilege or not?

Yes; the drain is on the highway and evidently a public drain. If there is any dispute amongst the parties, proceedings should be taken under the Ditches and Watercourses Act, 1894, so that the making and maintenance of the drain would be properly apportioned amongst all parties interested.

J. K. W.—Is it legal for a township council to abolish the tax on dogs and bitches as far as regards their own municipality?

2. If a township council has done so, are they or are they not still liable to Mr. B. for two-thirds of the damages sustained by him, by the killing and worrying of some sheep owned by him caused by dogs unknown to him?

3. Does the fact of no dog tax being collected in a municipality relieve that municipality from any liability to pay damages for sheep killed by dogs?

1. Yes, on the petition of twenty-five ratepayers. See section 2, of chapter 62, Ontario Statutes, 1890.

2. Yes, if the council passes a by-law pursuant to section 8 of R. S. O., chapter 218, they would be liable only to the extent of the sum to the credit of the dog fund, at the time of passing the by-law, or at the time it comes into force.

3. No.

J. W.—1. Considerable property in the township of Chapman is owned by, and assessed to persons who reside in the district of Parry Sound, but who do not reside in the said township. Should the clerk in preparing the voters' list for said township, place the name of such persons in part one of the list or not? i. e. Are they entitled to vote in respect of such property at elections to the Legislative assembly?

2. Should the above mentioned persons be placed on the lists as jurors, if they are not exempt or otherwise disqualified? Such a person as I have just mentioned appealed against the Voters List of 1892, his appeal was allowed, and his name was placed in part one of the list by the Judge.

1. No.

2. No.

F. H.—The clerk in this township in 1894 had the assessments of two farm lots, which belonged to school section 9, counted in with the assessment of school section No. 4. After the trustees of school section No. 9 found out the mistake, they applied to the council for the amount these two lots would have realized towards their taxes. The council paid the amount out of general funds and ordered such amount to be charged against school section No. 4 to be levied this year. Now, has the council power to collect such amount this year from this section, over and above the special rate?

Yes. School section No. 4 has had the benefit of the school taxes against these lots, and should re-imburse the municipality. Section 7 of the act to amend the school laws, passed this year, authorizes municipal councils to correct error in collections of school rates in former years.

W. D. McL.—1. Is it legal for one man to hold (a) the offices of pathmaster and pound-

keeper or fenceviewer? (b) Is it legal for a tax collector to hold any of the above offices?

The fenceviewers receive two dollars per day and mileage while actually engaged, and the poundkeepers receive their fees for any stock that may be impounded.

2. Can the owner of the land adjoining a highway, when the road is blocked with snow, refuse to allow a road to be opened through his fields, and if he cannot, can he claim damages from the council for the same? A great many complain that they get their fields seeded with wild oats and other noxious weeds by so doing.

1. (a) Yes. (b) Yes.

2. Yes. It is the duty of the council to cause the accumulation of snow to be removed from the highway with due diligence. He cannot claim damages from the council.

C. H. L.—Can collection of dog tax be enforced at the time of assessment? Any information on this subject will be appreciated.

No. Unless a by-law be passed pursuant to section 489, sub-sections 15 and 16, of the Consolidated Municipal Act, 1892, as amended by section 17, chapter 35, Ontario Statutes, 1893. A by-law of this kind provides for the giving of a tag to the owner or harbinger of the dog at the time of its assessment on payment of the tax to the assessor or collector of dog tax, if any appointed.

J. S. B. C.—A sideroad not in general use, some ratepayers in that section want it closed, others do not. Have the council any jurisdiction in the affair? Can they close or sell it if they desire?

Yes, the council have jurisdiction in the matter. The preliminary steps to be taken are set forth in section 546 of the Consolidated Municipal Act, 1892. If any action is contemplated by the council, they should keep in view sections 542, 543 and 544 of the said act.

The question of utilizing the pasture afforded by the road sides has been solved in some municipalities where they issue tags to persons desiring to pasture cattle thereon. In the proceedings of a recent meeting of the North Dumfries council, as published in the *Galt Reporter*, the following letter from the clerk of the township of Blenheim, in regard to the "tag system" in that township was read:

"The 'tag system,' as we call it, has given almost general satisfaction. It has been growing in favor from year to year. It brings in quite an income (about \$400 yearly) and gives poor people cheap pasturage, while it is not class legislation, as the rich can buy tags if they choose, and some of them do so. We also find it an advantage in having the grass along the roads eaten off. We were afraid at first that cattle would destroy the trees, but there have been no serious complaints on that score. You should by all means see that the by-law is carried out so far as keeping cattle in at night, especially about villages, as that is the time cattle get into gardens and do mischief. I would also advise that the time limit be from May 1st to November 1st. This would suit best for early springs and late falls."