

No. Section 135 of the Assessment Act, subsection 1, clause 1, authorizes the collector to seize, for taxes, "goods and chattels" of the person liable, "wherever found within the county in which the local municipality lies," etc. His authority therefore does not extend beyond the county.

By-Law Forming New School Section.

223.—Q. U. E. D.—A by-law was passed in 1898, forming a new school section No. 10, out of school sections Nos. 9, 11, and 13 in this township, thus altering the boundaries of these three sections. Can these three sections be again altered to form another new section, or can they be altered in any way before five years, or does five year's time only apply to the new section No. 10?

The five year limit applies only to the new section, number 10. The application to the council was not for the passing of a by-law to alter the boundaries of school sections numbers 9, 11 and 13 but to form the new section out of these sections. Sections 9, 11 and 13 may be altered further in such manner as may seem advisable by the local council, or arbitrators on appeal, within the five years, so long as the boundaries of the new section (No. 10) are not interfered with.

Taxes on Land Placed in School Section by Mistake.

224.—C. W. S.—1. How many years of taxes can a school section collect on land that was wrongfully transferred by by-law from one section to another? The trustees of section from which it was taken were never notified or asked for the change. It was a mistake admitted by all parties.

2. If taxes can be collected for past years, which should pay it, school section or municipality?

It was a mistake of township council.

1. If the land was transferred from one school section to another by a by-law duly passed and not yet set aside, it would then be liable to contribute its share of the taxes in the school section to which it was transferred.

2. Assuming that the by-law was valid, the taxes were properly paid to the school section to which the land was transferred and cannot be recovered for the school section from which the land was transferred either by that section or the municipality.

Opening of New Post-Office.

225.—SUBSCRIBER.—We are very much isolated in our neighborhood from any post-office. How are we to proceed to have a post-office in our locality? There are about 20 farmers that will be directly benefited and want to have an office.

Prepare a petition, setting forth the facts, and your wishes. Have it signed by as many as possible of the residents of the vicinity, who desire the opening of the new post office. Direct and send it to the Hon. Wm. Mulock, Postmaster-General for the Dominion of Canada, and he will probably instruct the Post-office Inspector to enquire into the necessities of the case, and report to his department. On the receipt of this report, the department will likely decide as to whether the establishment of a new post-office is necessary or not.

Preparation of Voters' List—Date of Closing Court of Revision—Assessment of Tenant—Collection of Taxes Half-yearly or Quarterly.

226.—G. G. A.—1. Where a resident of a town municipality owns property in two or more wards, and resides in one of such wards, should the clerk in preparing the Voters' List enter such person's name in part 1 for each of such wards, or for part 1 for the ward in which such person is a resident, and in part 2 of the other wards in which properties (other than his residence) are situated; the lands of course being of sufficient value to entitle the owner to vote at municipal elections, and he being qualified to vote under the Ontario Election Act? I beg to refer you to Vol. 4, pages 140 and 166 of THE MUNICIPAL WORLD. Our County Judge at that time concurred in the decision referred to, but lately he has followed the practice consistent with the view passed by your correspondent on page 166.

2. Where assessment is taken between 15th of February and the 30th of April in town municipality, and where there are no appeals from the Court of Revision under section 75 of the Assessment Act, on what day within the meaning of section 6 (16) of the Ontario Voters' List Act is the Assessment Roll regarded as finally revised?

3. Where real property is assessed to a person as tenant and the owner's name is entered in column 6 of Assessment Roll, should any letters such as "F.," "M. F.," be entered opposite owner's name in column 4 of the roll?

4. In such a case as stated in (3) above, should the clerk in preparing the Collector's Roll show the name of both owner and tenant as assessed for the property?

5. Are the tenant and owner in such case (3 above) both "persons actually assessed" within the meaning of section 135 of the Assessment Act and in the absence of any agreement between the parties, or of positive evidence as to which should pay the taxes (if you hold both are liable) to which, in the first instance, should the collector look for payment of the taxes on the property in case of default?

6. Where assessment is made between 15th February and 30th April in a town municipality, and where there are no appeals from the Court of Revision under section 75 of the Assessment Act, on what day within the meaning of section 6 (16) of the Ontario Voters' List Act is the Assessment Roll regarded as finally revised?

1. In the September number of the WORLD for 1894, we published a judgment delivered by Judge Hughes, senior judge of the county of Elgin, upon the mode of preparing Voters' List and having carefully considered it, we entirely agree with all he says. In that judgment he analyzes section 3 of the Voters' List Act, 1899 (now section 6 of chapter 7, R. S. O., 1897) and explains it so fully and clearly that we cannot understand why any clerk who has read the judgment should have any difficulty in preparing a Voters' List in accordance with the law. One of our correspondents shortly after that judgment was delivered sent us a communication in which he criticized the judgment and among other things said: "I still maintain that the practice prevailing is preferable to the law as laid down." In regard to this statement we have to say that a practice which is not according to law is a dangerous one and ought not to be followed, no matter how convenient it may be to the clerk. In order that municipal clerks may understand how to prepare Voters' Lists we shall endeavor to give the meaning of section 6 as far as it is necessary for the purpose, and in order to do so we shall take (first) the

case of a municipality which is neither divided into polling sub-divisions or wards; (secondly) a municipality which is divided into polling sub-divisions but not into wards, and (thirdly) a municipality which is divided into wards and polling sub-divisions. The first case is so simple that we need not say anything in regard to it. Subsection 1 of section 6 requires the clerk to make a list in three parts. Subsection 2, provides: "The first of the three parts shall contain the names in alphabetical order of all male persons of full age and subjects as aforesaid, appearing by the assessment roll to be entitled to vote in the municipality at both municipal elections and elections for members of the Legislative Assembly." Subsection 3, provides: "The second part shall contain the names in alphabetical order of all male persons of full age and subjects as aforesaid and of all widows and unmarried women of full age and subjects as aforesaid and appearing on the assessment roll to be entitled to vote in the municipality at municipal elections only, and not at elections for members of the Legislative Assembly." Subsection 4, provides: "The third part shall contain the names in alphabetical order of all male persons of full age and subjects as aforesaid, appearing by the assessment roll to be entitled to vote in the municipality at elections for members of the Legislative Assembly only, and not at municipal elections," and subsection 5, provides: "The name of the same person shall not be entered more than once in such part." It is clear that the name of a voter possessing both a municipal and a legislative qualification must be placed in the first part and cannot be placed anywhere else. It is equally clear that the names of persons possessing a municipal qualification only can be entered in the second part only. It is also equally clear that the third part can only contain the names of persons who are entitled to vote at elections for the Legislative Assembly only.

Now let us take the second case, that is where a municipality is divided into polling sub-divisions but not into wards. How is the clerk to make out the list in this case? The answer to this question is found in subsection 6, which is as follows: "Where a municipality is divided into polling sub-divisions, the list (to be in three parts as aforesaid) shall be made for each of the sub-divisions." The meaning of this subsection is very clear. The clerk is required to make out a list in three parts for each polling sub division as aforesaid, that is, in the same manner as is provided in the case of a list for a municipality not divided into polling sub-divisions. We have now to consider the case of a municipality divided into wards and polling sub-divisions. Subsection 11, provides as follows: "Where a ward of any municipality is divided into polling sub-divisions and it appears by the assessment roll that a person is assessed in each of two or more polling sub-divisions