

and if an accident should happen owing to some defect, the two townships would be jointly liable. It therefore follows that the two townships must at their own expense keep the road in a proper state of repair. From what you have stated the facts of the case were misunderstood.

Candidate as Agent—Voting Under Certificate of Returning-Officer.

37.—C. H. J.—1.—Can a candidate act as agent for another?

2. Is he entitled to vote where he is stationed?

This question is not properly worded to enable us to reply to it without guessing at the actual facts. We assume, however, that you desire to know whether one candidate can act as an agent for another at a certain polling-booth, in a division where his name does not appear on the voters' list, and if these are the facts, we say:

1. Yes, if duly authorized. See section 173 of the Municipal Act.

2. Yes, if he is an elector of the municipality and has a certificate from the clerk entitling him to vote in that division. See section 163 of the same act.

Annual Statement—Contractor's Plant—Swearing in Council.

38.—M. H. S.—1. In making up the liabilities of financial statement, we owe about ten years school debentures yet. Would our liabilities be for the face of the debentures or for the debentures and the interest, although it has not yet accrued; the argument being, that in case the school-house was to burn down, and the debentures now being issued we would be liable for the interest as well?

2. Can we collect taxes on contractor's plant in our municipality; and if so, can we collect back taxes for two years or even one, as the plant will be removed before another year?

3. Can the clerk legally swear in the council?

1. The amount of the liability for the debentures mentioned would include the face of the debentures and the interest accrued to the date of the preparation of the statement.

2. If the contractor has a place of business, the plant should be assessed in the municipality or ward where such place of business is situated. See sec. 41, sub-sec. 1, of the Assessment Act; or if he has two or more places of business in different municipalities or wards, he should be assessed at each for that portion of his personal property connected with the business carried on thereat; or if this cannot be done, he should be assessed for part of his personal property at one place of business, and for part at another. See sub-sec. 2, of above section.

If he has no place of business, he should be assessed at his place of residence. See sec. 42 of the act. If the contractor is legally assessed in your municipality, under any of the above provisions, taxes for the current year only can be collected, if the rolls for previous years have been returned. If the rolls have been returned no distress can be made, but if there was not any goods which could be distrained, the taxes can be sued for.

3. Yes. See section 315 of the Municipal Act.

Treasurer's Bonds.

39.—SUBSCRIBER.—When the township treasurer resigned, he having given the required bonds, who should keep the bonds, the council, or should they be given up to the treasurer?

The council should retain the bond as one of the municipal records; and it is important that this should be done, so that if at any future time it should be discovered that the treasurer has not properly accounted for the monies which he secured during his term of office the bond would be available in an action against himself and his sureties.

After the Election.

RECOUNT.

Section 188 requires the clerk to retain for one month all the ballot-papers received by him or furnished to him by deputy-returning officers. Section 189 provides for the inspection of ballot-papers on the order of a court or judge. An application for a recount must be made within 14 days from the time when the ballot-papers are received by the clerk. Sub-section 2 of section 189. In computing the 14 days, the day on which the clerk receives the ballots is not counted. Sub-section 4 requires that the applicant shall deposit \$25 with the clerk of the county court, as security for payment of costs.

Quo Warranto PROCEEDINGS.

An application for a recount does not destroy or prevent the remedy by *quo warranto* or otherwise. Subsection 9 of section 186. Proceedings in the nature of *quo warranto* to contest the validity of an election must be commenced within six weeks after an election, or within one month after acceptance of office by the person elected. Section 220 (1) of the Municipal Act. Any candidate at the election, or any elector who gave or tendered his vote, or in case of an election by acclamation, any elector entitled to vote at a municipal election may be the relator to take these proceedings. Section 219 (1). Jurisdiction to try contested elections is conferred upon a judge of the High Court, the Senior or officiating judge of the county court in which the election took place, or the Master in Chambers.

DISCLAIMER.

Section 238 enables a person whose election is complained of (unless such election is complained of on the ground of corrupt practices on the part of such person) within one week after service on him of the notice of motion to disclaim his right to the seat. The person disclaiming must be careful that the disclaimer is in the exact form prescribed by section 238 and that it is addressed properly and delivered to the person named in the section, otherwise the disclaimer may be regarded by the court as a nullity.

Section 239 provides that the disclaimer, or the envelope containing the same, shall be endorsed on the outside thereof with the word "disclaimer," and shall be registered at the post-office where it is

mailed. Section 240 provides for a disclaimer where there has been a contested election at any time after the election and before the election is complained of. The disclaimer must be in the form provided, signed by the person disclaiming and delivered to the clerk of the municipality. Section 241 declares that such disclaimer shall relieve the party making it from all liability to costs. Care ought to be taken that the disclaimer is in proper form, signed and delivered to the clerk, as the statute provides because if a person does not disclaim his right to the seat in the manner provided by the act he cannot claim relief from costs. It will therefore be seen how important it is to comply with the law.

A Commendable Act.

At a meeting of the council of the township of Elizabethtown in November last, a resolution was unanimously passed directing the planting of a flag staff and the purchase of a flag for the township hall of that municipality.

The action of the township authorities in this matter is commended, and is an action that should stimulate the school trustees of every public school section in the land to do likewise. Not only should the British flag float over every school, but every teacher should instil into the minds of the pupils the patriotic sentiments that a knowledge of the benefits of British connections must necessarily create.

An important dog tax case was decided by the Police Magistrate of Hamilton on a recent date. A party was summoned for not having procured a license tag for his canine. He pleaded that he was not liable under the city by-law as the dog came into his possession after the 1st of July. The court sustained this contention. If this is good law, Assessors in Townships and Inspectors in towns will have to be sharp on time in finding out owners of canines who do not scruple to strain their consciences in regard to owning or harboring animals in order to escape being taxed therefor.

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Voting on a by-law to loan Mr. Steele, of Montreal the sum of \$15,000 for erecting a furniture factory in Tottenham, to employ not less than fifty hands, took place recently and resulted in the passing of the by-law. The vote stood, for, 78; against, 13. We congratulate the sister village.

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At a meeting of the council of the town of Barrie, of recent date, a final settlement of the suit pending between the town and Mr. Henry Bird (ex-town clerk) was arrived at. Mr. Bird's solicitor agreed to pay, and the council decided to accept the sum of \$400 and costs of suit in full satisfaction of all matters in dispute between the parties.