4. Sub-section 3 of section 33 of The Ontario Statutes, 1900, provides that "in case no agreement has been entered into under the preceding sub-section (that is, for the maintenance of the boundary line) or in case the term fixed by such agreement for the duration thereof, has expired, the portion of such highway to be maintained for its whole width by each of the municipalities between which the highway forms the boundary line may be determined by arbitration under the provisions of The Municipal Act with respect to arbitrations at the instance of either of the municipalities adjoining such highway."

Proceedings at Court of Revision and Appeal Therefrom.

549—CLERK—A ratepayer of the township appeals to the Court of Revision on the grounds that he was assessed too high for his property. The Court of Revision sustained the assessment, dismissing the appeal. The party then appealed to the Judge of the District Court, but in appeal to the Judge brings the appeal in his wife's name, his wife not appearing upon the assessment roll, the Judge reduced the assessment $800, although there was a letter put in evidence that the person some time previous when asked to sell the said property wanted eight times the value he was assessed at, and over five times as much for the half of the property as he was assessed for the whole.

1. Was the appeal to Judge in the wife's name legal, as the person's name only appeared on assessment roll as owner, the wife's name not appearing in any form?

2. Was the Judge justified in reducing the assessment by $800, when the letter of evidence was put in that the person wanted eight times the assessor's value for the property, or over five times the assessor's value upon the whole for the half of the property?

Kindly give number of section or sections in the statutes of Ontario whereby such acts as are stated could be justified. You will observe by the reduction in assessment that the sum of assessment and sum wanted for property must have been considerable.

1. Under the circumstances stated we are of opinion that the District Judge should not have entertained this appeal. The appellant had not appealed to the municipal Court of Revision, and therefore could not appeal from its decision in any matter before it to the District Judge. Again, this property was assessed to the appellant's husband, and her name was not on the assessment roll at all. Under sub-section 3 of section 71 of The Assessment Act, it is only a *municipal elector* who can appeal to the Court of Revision, and thence to the District Judge, for the reason that the property of some other person is assessed too high or too low. The appellant to the District Judge in this case could not be a *municipal elector* (that is a person entitled to vote at municipal elections) under any circumstances, and therefore could have no authority to file an appeal either to the municipal Court of Revision or the District Judge against the assessment of the property of her husband or any other person.

2. This is a matter for the opinion of the Judge by whom the appeal is heard, and wholly within his discretion. Section 82 of the Act provides that "the decision and judgment of the Judge or acting Judge shall be *final and conclusive* in every case adjudicated." Not having moved to prohibit the Judge from adjudicating upon the appeal it is now too late to complain.

Municipal Auditors in Village Should Audit School Accounts.

550—E. C.—In December, 1903, the public school board at their annual meeting appointed two parties to audit the treasurer's books.

The treasurer was and is yet a member of the school board. They appointed other members of the board to make the audit referred to, which I believe was not legal.

The parties appointed were not competent to do the work, and the inspector, after receiving their report, finding it of no use, came to the school house and sent for the municipal auditors and asked them to make the audit, telling them at the same time that it was their duty.

They made the audit and the school board refuses to pay them anything for their work on the ground that they did not appoint them.

Can they collect their pay by law?

This being an urban municipality, it was the duty of the public school board, pursuant to sub-section 11 of section 65 of The Public Schools Act, 1901, "to submit all accounts, books and vouchers to be audited by the municipal auditor." The auditors appointed by the school board in this case had no authority to make the audit. The above sub-section makes it the DUTY of the municipal auditors to do this work. There is no provision made for the payment to them of any sum in addition to their salary as municipal auditors for doing this work, either by the public school board or municipal council. It is part of their official duty, and is covered by the salary the council agrees to pay them when they are appointed.

Requirements of Reports of Committees—Council Cannot Legally Divert Sinking Fund.

551—A. G. D.—1. I have been requested to ask you whether or not a committee report, not signed by the chairman of the committee or the acting chairman, or any of the aldermen, only by the mayor, who is an ordinary member of the committee, can be legally acted upon by the council?

2. Also whether a municipality can use its sinking fund to pay for any part of the work of sewer construction?

1. This depends on the provisions of the by-law of the town enacting rules of order for the government of the proceedings of the council. If any such by-law has been passed by the council, we cannot answer this question without seeing a copy of it. If there is no by-law regulating the matter we are of the opinion that the council can act on the report.

2. No. Sub-section 2 of section 418 of The Consolidated Municipal Act, 1903, provides that "no moneys levied or collected for the purpose of a sinking fund shall in any case be applied towards paying any portion of the current or OTHER expenditures of the municipality, save as may be otherwise authorized by this or any other Act." And such a diversion of the sinking fund as is mentioned is not authorized by The Consolidated Municipal Act, 1903, or any other Act.

Power of Railway Co. to Build Switch Across Highway.

552—H. L. P.—The Toronto, Hamilton and Buffalo Railway has built a switch across a main travelled road in the municipality, to the great inconvenience of the public.

1. Have they a right to build said switch?

2. If not, what step must be taken to compel them to change the switch or remove it?

1 and 2. On the assumption that this is a railway under the jurisdiction of the Dominion Parliament, as we believe it is, it cannot be carried across an existing highway until leave to do so has been obtained from the Board of Railway Commissioners for Canada. If the company has sought and obtained this permission, the municipality has no redress, unless the crossing has been constructed in such a way as to be dangerous to the travelling public, or in contravention of the provisions of The Dominion Railway Act of 1903. (See sections 190 and 191). In this case the matter should be brought to the attention of the board, which will probably direct the proper construction of the crossing by the company. See also section 187 of the Act, which applies to the case of a railway constructed across a highway at the time the Act came into force.

Responsibility for Abatement of Nuisance.

553—THUNDER BAY.—Last winter a dog belonging to A. was supposed to be shot by B., and afterwards crawled under a stoop belonging to C. and died. This summer complaint was made to the board of health and the sanitary inspector was instructed to look after it. Both the owner of the dog and the owner of the