The language of the clause of the agreement is somewhat indefinite, but we think you have followed the correct principle in arriving at the proportionate part to be allowed the village. We do not think, however, that the rate on the dollar is quite high enough—1 1/10 mills on \$2,315,540 will produce only \$2,217.08. A revision of the rate will result in the allowance of a little larger sum to the police village. A question might arise under the agreement as to whether the police village could be charged with its proportionate part of the cost of REPAIRS to township bridges. The agreement mentions only the "construction" of bridges.

Payment of Costs of Ditches and Watercourses Appeal— Proceedings for Cutting Trees on Highway—Counties Which Have Consolidated Debt, etc.—Sale of Drainage Debentures.

248—H. M.—1. In the case of an appeal to the Judge, from the award of an engineer, Ditches and Watercourses, and the Judge makes some changes but does not say in his judgment who shall pay the costs; are such costs paid out of the general funds or charged *pro rata* to the parties on the drain? If there is any judgment please mention same.

2. Is a resolution, passed by a township council, all that is necessary as to cutting any trees on the highways?

3. Give the names of some county clerks whose counties consolidated the county debt.

4. Also names of county clerks whose counties maintain House of Refuge by county rate instead of each municipality paying for its own poor.

5. Whose duty is it to sell drainage debentures and should a report be made to council of such sale?

1. Under the circumstances mentioned each party to the proceedings will have to pay his own costs. The municipality's share of the costs (if any) will have to be paid out of the general funds. There is no authority for assessing the amount rateably on all the owners awarded the construction and maintenance of portions of the drain.

2. We do not think a simple resolution of the council is sufficient for the purpose. A by-law should be passed in accordance with the provisions of section 574 of The Consolidated Municipal Act, 1903. The property of an adjoining owner in trees growing upon a highway is of a somewhat peculiar character. Such trees cannot be cut down without notice to him, nor (if he has planted or protected them) without his being entitled to compensation, yet he cannot himself cut down or remove them, unless under a special resolution of the council, without becoming liable to fine and possibly to imprisonment.

3. W. LANE, clerk County Huron, Goderich; R. J. FLETCHER, clerk County Simcoe, Barrie.

4. H. J. BOWMAN, clerk County Waterloo, Berlin; THOS. ROBSON, clerk County Middlesex, London: K. W.. McKAY, clerk County Elgin, St. Thomas; J. C. RAMSDEN, clerk County York, Toronto; JAS. DAVIDSON, clerk County Perth, Stratford; JAS. WHITE, clerk County Oxford, Woodstock.

5. The council itself should dispose of these debentures. The council usually delegates the performance of the duty to a committee composed of the reeve and the treasurer, and the reeve makes a report to the council as to what has been done.

Powers of Council and School Board as ta Handling of School Moneys.

249—A. E. B.—The town council has arranged with the school board to handle all monies raised for school purposes, and checks are issued in payment of salaries and other items, signed by the treasurer and the mayor. In the last month's list of accounts I find the school board remitted a ratepayer's school taxes. Have they any right to do this or is this entirely the province of the town council. They have also voted the sum of ten dollars to a party for use of room to hold board meetings in, while in building school building a room was set apart for meeting of school board or teachers. Besides, the town council, by resolution, offered the town hall where council meetings are held, heated and lighted. Have they any right to vote money away under these conditions and do these expenditures come under the head for school purposes ?

We do not understand the nature of or the authority for the arrangement entered into between the town council and the school board. Sub-section 1 of section 71 of The Public Schools Act requires the council to pay school moneys to the treasurer of the public school board from time to time as it is required for school purposes, and the disbursing of the money thus paid over is to be managed by the board. We do not think the board has any authority to remit a ratepayer's school taxes, but it may exempt any indigent person from payment of school rates, and notify the council of such exemption prior to the 1st August, as provided in sub-section 8 of section 65 of the Act. If the council has provided the board with a suitable room in which to hold its meetings, we do not think it has any authority to lease and pay rent for a room elsewhere.

Payment of Expense of Equalizing Union School Section.

250—J. R.—Section 4 of chapter 32 of the act to amend The Public Schools Act, 1903, specifies the manner in which the cost of equalization of union school sections shall be borne though the last four lines seem to contradict the statement in the first part of said section.

1. In the case of townships A. and B. united for all purposes; how will the costs of equalization be apportioned in the case of a school section composed of part of township C. and of township B.?

2. Shall we take the whole equalized assessment of A. plus B. or use only the assessment of B. alone in deciding how the costs shall be proportioned?

I and 2. Since Townships A. and B. are united for all municipal purposes, they form one municipality, and Township C. is another. The union school section is formed of parts of these two municipalities. The cost of equalizing the assessment of the union section should be paid in the same proportion as the equalized assessment of the portion of the union section in the municipality composed of Townships A. and B. bears to that of the portion located in Township C.

Bank Cannot be Appointed Collector-Liability for Drainage Assessment.

251—T. F. R.-1. We have been in the habit of paying \$50 for the collecting of half of our township each and every year; the manager of the Union Bank here offers to collect the same for \$18. Can we legally give the collecting to the bank as they agree to serve the notices and do all for \$18?

2. Would the municipality have to take a bond from the bank for security for the money ?

3. Our township constructed a drain to take water off a certain road in the township under the Government Drainage Act. One of the parties assessed had his farm rented and was in the Northwest at the time and got no notice of the Court of Revision. He claims that he is not responsible for the amount levied.

1. We are of opinion that the council has no authority to appoint the bank collector of its taxes. For our reasons for this answer see our reply to question number 245 in this issue.

2. Our reply to question number one renders it unnecessary to answer this.

3. If he was not notified in the manner provided by sub-section 2 of section 21 or section 22 of The Municipal Drainage Act we do not think the payment of the tax charged against him can be enforced.

Clerk May Do Outside Work.

252-P. M. B.-Can the clerk legally enter into contract with the council for outside work?

We are aware of no legal objection to the performing by the clerk for the council of any work outside the range of his official duties in addition to those duties.