cipal Act, 1903, and if such owners respectively refuse to become the purchasers, the road can be sold to any other person or persons, and a deed or deeds executed therefor. If the road is one that has been in any other way legally opened, assumed and established as a public highway, it may, by taking the proper proceedings, and passing the necessary by-law be sold to any person for such sum as may be agreed upon, and a deed of the portion sold executed by the council in favor of the purchaser. In no case does the portion of road closed necessarily revert to the original owner of the soil.

### Power of Trustees to Charge Fees for Attendance of Non-Resident Pupils.

**383—H.S.**—We have a farmer living outside of the section sending three children to school and the trustees here told him he would have to pay 50 cents per head until taxes were collected and if anything was due him it would be refunded. He paid one month's fees. Now he says he has rented a farm in the section and that qualifies him as a ratepayer although he does not live on this rented farm. I suppose it does qualify him as a ratepayer, but I tell him he has got to pay his fee until property is assessed and taxes collected and if anything is due him it will be refunded.

I have not seen his lease of rented farm yet, the property he claims is not assessed yet as we are waiting on Assessor's Guide before assessing and who should the property be assessed in owner or tenant's name?

Suppose assessed in owner's name and that the tenant removes crop before taxes are collected outside of section, could this crop be seized if taxes were not paid? If crop was in another section on the other hand, and suppose the tenant was assessed, and not the owner, and the tenant removed the crop to his own barn, which is outside the section, could it be seized if taxes were not paid?

I might say this is a very tricky party to do business with, and I want to be on the safe side. We want this party to come into this school section but he refuses, and we know the renting of the land from his father-in-law is only a trick to try and avoid us from collecting monthly fee.

Can we refuse to assess the property in the tenant's name if he demands it? We can assess it in the owner's name, can we not, and let tenant and owner make arrangements to suit themselves outside of assessing the property? Do we have the right to assess the property in whose name we wish, either owner or tenant?

My idea is this: to collect monthly fee, let tenant rent land if he likes; we assess the owner and let tenant pay over to owner amount of rent, less school taxes. Do you think this would be proper?

If he does not reside on the farm he has rented or elsewhere in the section, the tenant is a non-resident, and if the property he has rented is assessed for an amount equal to the average assessment of residents his children shall be admitted to the public school of the section on the same terms and conditions as children of residents, as provided in sub-section 4 of section 95 of The Public Schools Act, 1901. If the property is not so assessed, the non-resident must pay the fees mentioned in sub-section 2 of section 95. The property rented must be assessed to both the owner and the tenant, and their names bracketed together on the roll, as directed by clause (e) of sub-section 1 of section 22 of The Assessment Act, 1904.

### Corporation should Build and Maintain Fences—Qualification of Voters On a Tax Exemption By-Law.

**384—J. F. L.**—About 30 years ago an Agricultural Society purchased a piece of land and built a high board fence around it. Now the property has been turned over to the corporation who are fencing it with an ordinary fence and using it for pasturing, etc.

1. Is the corporation compelled to build and maintain the whole fence or should the adjoining property pay for half the fence?

2. Do corporations have to build and maintain all the fence around public properties?

3. In voting on a by-law to grant a mill exemption for ten years from taxes in an incorporated village, can the following persons vote: (1) An owner paying taxes but not assessed high enough to appear on the voters' list? (2) Can a tenant holding a lease of property for five years whose name appears on the last revised assessment roll have a right to vote? (3) Can a person who pays business tax have a right to vote on such by-law?

1 and 2. We are of opinion that The Line Fences Act (R. S. O., 1897, chapter 284) does not apply to municipal corporations as owner of real estate. They should build and maintain all the fences required around the real property of which they are owners.

3. (1) No. Sub-section 1 of section 353 of The Consolidated Municipal Act, 1903, provides that in order to entitle an owner to vote on a by-law of this kind he must at the time of tendering his vote, in his own right or in right of his wife, be a freeholder, assessed on the last revised assessment roll of the municipality for real property of sufficient value to *entitle him to vote at any municipal election.*

(2) No, unless the period of exemption is not to extend for a longer time than five years.

3. No.

### Assessment of Retail Store and Boarding House.

**385—H. S.**—How would you assess a business like this? Store and boarding house combined; stock in store about $5,000; building worth $2,000; barn and stable $300; land buildings on one-fifth acre; does not own any other land; owes about $7,000 on stock (wholesale creditors); have $1,000 out in notes drawing interest; $1,000 in mortgages; $3,000 on books; a banking account, running account, store business a turn over for the year of $10,000; business done in boarding house in connection with store about $400 a year.

What and how would you assess this business and what would the business assessment be on this business?

The land and all the buildings thereon should be assessed at their actual value in accordance with the provisions of section 36 of The Assessment Act, 1904. The stock in the store cannot be assessed. It is personal estate, and the Act makes no provision for the assessment of personal property of any kind. The amount owing on the stock should not be taken into consideration in assessing this property, nor the amounts outstanding in notes and mortgages, nor the book accounts. The business of a retail merchant appears to be the preponderating business carried on, on these premises, and the person conducting it is liable to the business assessment mentioned in clause (g) of sub-section 1 of section 10 of the above Act. (See also sub-section 2 of section 10 of the Act.)

### Qualification of Voters on Bonus By-Law.

**386—J. L. B.**—The village is about to vote on bonus by-law. Who can vote? The vote will be taken from last year's list. There has been considerable property change hands. Will we be able to use this year's assessment roll? Kindly give us all the information you can on the subject.

The electors entitled to vote on a by-law of this kind are those mentioned in sections 353 and 354 of The Consolidated Municipal Act, 1903. The list should be specially prepared by the clerk from the *last revised assessment roll* of the municipality entirely regardless of the municipal voters' list. If this year's assessment roll has been finally revised, this is the roll the clerk should use in preparing the voters' list. If not, he should use that for last year. No elector should be entered on the list who is not shown to be qualified to vote on a bonus by-law by the assessment roll from which the list is prepared.

### Cleaning Out and Construction of Drain—Duties of Pathmaster.

**387—S. W.**—Enclosed is a plan of a section of our township, also by-law No. 10.

The dotted line on plan indicates drains and the double line the original course of Beaver Creek. The dotted line M is a drain which was dug 31 years ago, A doing one-sixth and B five-sixths of the work.

Since the construction of said drain C, lying to the south of B, had an award drain put through to Beaver Creek, as shown on plan. This spring B required drain M repaired, and as A objected to the repair on the ground that B had no right to two drains across