

## Drainage Act By-Law—Notices.

213.—J. A. T.—In a drainage by-law, where several municipalities are assessed, am I obliged, after having set out the report of the engineer or surveyor employed, to add the estimates and schedules of lands assessed in the several interested municipalities as made by said engineer and annexed to his report?

2. The engineer's report being made on notices for damages and our township being not the initiating municipality, am I obliged to comply with section 16 of Drainage Act, 1894?

1. In by-law passed by other than the initiating municipality, it is not necessary to set forth the schedules showing all lands assessed in the several interested municipalities.

2. You are required to give the information provided by section 16, to each person assessed in your own township.

## Grant for Cemetery Improvements.

214.—W. H. N.—The municipality of G (village) has purchased lands from the adjoining municipality of N. G. for a cemetery. Has the municipality of N. G. the right to grant a sum of money to the municipality of G for the fitting and improving of said lands?

No.

## Councillor or License Commissioner.

215.—T. W. C.—At our last nomination day we had just one more than the required number of councillors nominated; eventually, one, who had acted for 1896, retired; result—no election, but returned by acclamation. We have had two meetings, and to-day I discovered the new man was in office as license commissioner.

How can we proceed? Are his acts legal? It now appears he promised the clerkship to the man who retired in his favor. Unless his acts are invalid your humble servant is to walk out at our next meeting, the result of his promise. How should I proceed? If he goes out the man who retired will take his place without any election I presume.

We would not advise any action in the matter.

## Liability for Repairs—Frontage Act.

216.—A. M.—I would like to have your opinion about frontage tax—whether property specially assessed for stone sidewalks, block pavement alleys, and block pavement street, is also assessable for general taxes for keeping up the other roads and sidewalks in repair, except the intersection of streets and streets in front of property not assessable?

You will find the sections 623 and 624 of the Municipal Act, 1892, section 624, reads that property specially assessed for making a street shall be exempt from general taxes for all similar works, etc. A by-law has been passed in conformity to section 625.

We are of opinion that property is liable for repair of all roads and sidewalks in municipality.

## Notice of Motion—No Rebate on Taxes.

217.—J. N. C.—A gives notice that he will introduce a by-law at the next regular meeting of council, but is not present at said meeting, and fails to have by-law introduced at said meeting. B claims that he has to give another month's notice. A claims that notice having been given he can introduce said by-law at any subsequent meeting after the lapse of one month from date of notice. Who is correct?

2. At second regular meeting after notice was given A makes a motion that said by-law be introduced, which motion carried, and claims that sufficient, previous notice having been given. Is he correct?

3. Would said motion be sufficient, provided no previous notice had been given?

4. Can the council of the present year legally grant a rebate of taxes of previous year on property assessed as a manufactory but only run a very short time as such after time of assessment?

1 and 2. Section 18, of your by-law states that the law of Parliament shall be followed in unprovided cases. The Parliamentary practice is that all questions brought up under notice must be disposed of when called or laid over until some future date by resolution of the house, unless this is done, a second notice must be given before the question can be introduced.

3. The rules of some Ontario councils provide that notice may be dispensed with by a two thirds vote of the members present, without debate. The Parliamentary rule is that a motion may be made by unanimous consent of the house, without previous notice.

4. No.

## Electric Light Poles on Street—To Remove.

218.—A. J. R.—This town gave a three years franchise to a party in 1893 to put in, equip, and run an electric light plant. Now, in case the town council cannot come to terms with the party holding franchise for another term after this franchise expires, can the council compel the party to remove his paraphernalia off the streets, such as posts, wires, etc., the town putting a plant in itself of another system?

Town cannot compel removal of poles by late contractor, but may by by-law direct the poles to be removed.

## Collector's Seizure.

219.—J. Y.—Kindly give opinion to the following question: Our collector seized a fanning mill for the taxes due on a lot of land. The party who has been assessed for the said lot for years was moving away. The collector made the seizure after the mill was loaded in a wagon and on the highway, but in the township and in possession of the party who ought to pay the taxes. He is now threatened with a suit for illegal seizure by the company who made the mill who say that they hold a manufacturer's lien note on the said mill.

The collector's seizure is legal.

## Collection of Taxes—Property to Distrain—Effect of Return by Collector.

220.—W. R.—1. Has the municipal council of the township power to extend the time for the collecting of the taxes after the time specified by the statutes, viz., 7th of April? If so, how, and by what process?

3. Can a ratepayer who has bought land that taxes has been returned against in 1888 and in 1893, and now put on roll of 1896, be made pay the said taxes? He claims there was sufficient property on the land to pay taxes when taxes returned.

1. By appointing a collector to continue the collection under the provisions of section 133 of the Assessment Act.

2. Yes.

## Bank Failure—Municipality's Loss.

221.—J. A.—A municipal council by by-law appoints a treasurer, and orders all moneys to be paid into the bank to his credit, and only payable on the joint order of the treasurer and reeve. In the event of the failure of the bank, who will lose?

1. The treasurer or his securities, or the municipality?

2. Would the members of the council be personally responsible?

1. The municipality would lose the money.

2. No.

## Tax on Dogs.

222.—S. H.—We are a town in the District of Algoma with all the powers and privileges of towns in Eastern Ontario.

1. Have the council power to pass a by-law at this or any time of the year to make owners of dogs to pay their dog tax at once?

2. Have the council power to pass a by-law to punish by fine or imprisonment any person who wilfully misleads the assessor or collector in trying to evade their dog tax?

3. Can the council by by-law or otherwise levy more than one dollar for a dog and two for a bitch?

4. Has the town of Thessalon power to throw off the dog tax altogether, the same as a county?

1. Yes.

2. No.

3. Yes.

4. Yes.

## Taxes Payable by Owner or Tenant.

223.—CLERK.—A and B are jointly assessed as tenant and owner respectively of a farm situate in the township of Blank. The collector serves A (the tenant) with a notice for taxes, but has been instructed by his council not to unduly press anyone, as it had been a hard year. A neglects to pay the taxes and moves to another municipality, but still in the same county. The collector returns his roll and the said taxes as uncollected, and subsequently B (the owner) notifies the municipality that he refuses to be held responsible for said taxes, as the collector should have collected them by distress from A.

1. Can the municipality hold B responsible and charge against the land, seeing he was jointly assessed?

2. If B is not responsible, can the municipality proceed against A as for an ordinary debt, or what would be the proper step to take?

3. Would it effect the situation any if B had seized A's chattels for rent and had left nothing for the collector to distrain?

1. Yes if in county.

2. B is also responsible.

3. The collector could seize anything belonging to B, on the land or in the county to make the taxes.

## Assess Interest.

224.—A CLERK.—A has a farm in a township in the district of East Algoma; resides on same, and makes farming his business; is assessed for farm. He also has \$400 in a bank at Sault Ste. Marie, which is outside of the township, but in the same district. Can A be assessed for the \$400? If not, can he be assessed for the interest on same?

A may be assessed for interest on money subject to the \$400 exemption under sub-section 24 of section 7 of the Assessment Act.

## A Ditches and Watercourses Case.

225.—F. J. E.—A and B own adjoining farms. On A's farm there is a flat, wet field, from which a ditch or original watercourse had been, across the line fence into the farm of B, where there was a sink or basin that all the water used to sink as fast as it ran in. B has been cultivating his land and plowing and harrowing through this basin until he has got it filled up so as to stop the drainage of A's land.

1. Can A go into B's field and plow and scrape out this basin low enough to let away the water?