

the recipient is not a householder or head of a family, the whole of the income is assessable.

2. For \$400, for the reasons given in our reply to question number one.

3. He should be assessed for his income of \$400, unless it is derived from personal earnings, or from any pension, gratuity or retiring allowance in respect of personal services. In the latter case, the whole of the \$400 is exempt, as provided in the clause referred to in our reply to question number one.

4. Whether a truant officer has been appointed or not, an assessor should perform the duty required of him in this regard by section 29 of The Assessment Act, 1904.

5. A doctor's professional income is derived from personal earnings and that part of it in excess of the business assessment to which the physician is liable under clause (f) of sub-section 1 of section 10 of the above Act, is assessable less the exemption mentioned in paragraph 19 of section 5.

Minimum Business Assessment.

154—F. J. S.—Please advise me if there is any change in The Assessment Act regarding business assessment. There was an act introduced before parliament to make the minimum \$100.00 instead of \$250.00, has this amendment come in force? If so, when?

By reason of the enactment of section 4 of chapter 36 of The Ontario Statutes, 1906, sub-section 3 of section 10 of The Assessment Act, 1904, now reads as follows: "Where the amount of the assessment of any person assessable under this section would, under the foregoing provisions be less than \$250, he shall be assessed for the sum of \$100.

Mode of Assessing for Income.

155—E. S. H.—What letter or letters should an assessor put in column four, opposite a name, when the individual is an income voter, or I should say, is entitled to vote on income, but is unmarried and boards with a farmer?

It is not necessary that the assessor should place any letter or letters in column 4 opposite the name of a person assessable for income. He should, however, place in column 20 of the assessment roll opposite his name the amount of the income for which he is taxable.

Proper Method of Assessing Owners and Tenants.

156—A. H.—1. Does it matter which name, owner or tenant, is put first on the assessment roll, so that both being in brackets shall be entitled to vote, having enough for both and shall disqualify both from voting when taxes are not paid by December 14th, according to law?

2. Where several parties occupying shops and offices as tenants having the whole property assessed to owner in one sum under bracket, can these tenants qualify as voters in proportion to the relative proportion of property so occupied? And would such proportionate value entitle the tenant to be councillor same as other tenants having dwellings?

1. No.

2. We do not think that an assessment of this kind will qualify the tenants either as voters or candidates for membership in the municipal council, and it has been so judicially decided in the case of Regina ex rel. Hill v. Dowswell, reported on page 34 of the issue of THE MUNICIPAL WORLD for March, 1900. The value of the portion of the premises occupied by him should be placed in the proper column of the assessment roll opposite the name of each tenant, so that, in preparing the voters' list, the clerk can ascertain whether he is entitled to be placed on the list as a municipal voter, and to enable the presiding Judge, in case the validity of an election is called in question, to find out whether the tenant whose election is complained of possesses the necessary qualification according to the last revised assessment roll of the municipality.

Compulsory Opening of Statutory Road Allowances.

157—A. J.—There is in our township vacant or blind headlines by mistake or other intentions in the original survey. The Ontario Legislature in 1906 passed a bill to set right the error, permitting the highways to be opened. A., B. and C. own land, non-resident, on the first two lots, A. and B., and C. has a public road at one end of their land and a private road for themselves along this blind headline. Can A., B. and C. compel the council of the municipality to open this blind headline and make a public road of it at the expense of the municipality; if so, would they have to clear it through, the distance being two miles?

This headline has never been opened up or used in any way for a public road, and I do not think it to the general interest of the township, it would be handy for a few.

We have read over the Act referred to, which is chapter 79 of The Ontario Statutes, 1906. The provisions of the statute do not compel the council to open all or any of the allowances thereby reserved. We are therefore of opinion that the council is in the same position as regards these road allowances as in the case of any other original road allowance in the municipality. It is discretionary with the council as to whether it opens any of the road allowances mentioned in the Act, or any portion of any of them. It should not do so, unless of opinion that it would be in the interest of the general public, and not solely for the benefit of two or three private owners.

Reeve's Voting Powers.

158—J. McC.—Can a reeve sit at council and vote on all questions concerning the corporation? Previous council contained six councillors and mayor or seven in all, now with reeve makes eight, and not workable in some cases?

Sub-section 2 of section 1 of chapter 35 of The Ontario Statutes, 1906, enacts that the provisions of that sub-section shall not apply to towns. Therefore the number of councillors elected in towns is not to be reduced by the number of deputy-reeves to be elected therein. Sub-section 3 provides that the reeve and deputy-reeves shall be members of the council of the municipality in which they are elected. We are therefore of opinion that Reeves and deputy-reeves in towns have the same voting and other powers as other members of the council.

Married Woman has No Right to Vote.

159—TOM—A. is married woman, owns property. Her name is on the voters' list. Can they both vote at municipal election?

The husband can vote if his property is rated at a sufficient amount, as provided in section 87 of The Consolidated Municipal Act, 1903, and he possesses the other qualifications as a municipal voter mentioned in the Act. His wife, however, has no right to vote, as section 86 of the Act provides that only men, or UNMARRIED women, or widows, possessing the property and other qualifications mentioned in the Act, are entitled to vote at municipal elections.

Collection of Statute Labor Commutation—Extending Time for Returning Collector's Roll—Appointment of Members of Local Board of Health.

160—I. H.—1. Has the township council power to carry unperformed statute labor from the year 1906 to 1907?

2. If so, have they power to seize for same as they would for taxes?

3. What would be the legal procedure to collect same?

4. Has the township council legal power to grant extension of time from one year into another for return of collector's roll?

5. Is the township council compelled by law to appoint members of board of health at their first meeting?