

The council considered that the sum of \$118 was the total amount the trustees required for school purposes, and in striking the general school rate to allow the statutory sum of \$150 for each school taught per annum.

Struck a rate that included top item in requisition \$100, and a special trustees' rate for the No. 1 School Section for the additional \$18.00.

Being not at all out of proportion to the common annual requirements of several of the schools in this township.

The secretary of No. 1 School Section claims that the whole \$118 was a special levy on the said school section that would involve a rate of about 30 mills on the dollar, \$3,025 being the assessed valuation of the section.

Also that it was not the trustees' duty to apply to the council for the general school rate to be struck, but simply to inform the council of the time the section proposed to keep the school open.

He also claims that the sum of \$100, more or less, was required to pay the teacher in the year 1904 before the rates would be struck for that year.

What in your opinion should be done in the case, the council not having provided for any sum but the \$118.00?

Can it lend the school section the money from municipal funds and strike a rate to recoup it in 1904?

The council should have levied in this school section the amount mentioned in the trustees' requisition, namely, \$118. The trustees are not required to mention the amount of the general levy. Section 70 of The Public Schools Act, 1901, makes provision for this. Unless the corporation has surplus moneys set apart for educational purposes, as mentioned in section 424 of the Consolidated Municipal Act, 1903, the council has no authority to lend this sum to the trustees. The trustees should borrow the amount necessary under the authority of sub-section 10 of section 65 of The Public Schools Act, 1901, and include it in their requisition to the municipal council next year. We do not see that any other course can now be pursued.

Liability of Member of Volunteer Force for Statute Labor.

28—C. B.—There is a person living on a property rented to him and which he was assessed for as tenant. He paid the statute labor tax (assessed against the property) to the road overseer in June last, and now makes application to the council for a refund, claiming that during his absence on duty at Deseronto, being a soldier in His Majesty's military service on full pay, he is not subject to commute statute labor tax. He also produced a certificate from Lieut.-Col. F. Strange, ordnance officer, that he is a person in His Majesty's military service. I read from the R. S. O. the clause which exempts persons in such service, but the council think that by reason of his being assessed for the property, he should not be exempt on that account, or that the property should not be exempt. Is he entitled to a refund of the commutation paid by him, or is the property exempt by reason of his being a person in His Majesty's military service on full pay?

If this man is in His Majesty's military service on full pay (and the statement as to this fact is, not very clear) he is not liable to perform statute labor or to commute therefor, but if he is a non-commissioned officer or private of the VOLUNTEER FORCE and is assessed for property he is liable for the statute labor chargeable against the premises according to the ratio of statute labor in vogue in the municipality. (See section 96 of The Assessment Act.) But in this case, as we understand it, the statute labor has been VOLUNTARILY paid, and it cannot now be recovered from the council, nor should the council refund it at the owner's request.

Finality of Assessment Roll—Collection of Taxes on Portable Mill—Liability of Collector and Township for Illegal Seizure—Assessment of Station Houses.

29—I. F.—1. In a township municipality, in a free grant district, a person is assessed for a hotel, also a farm. He appealed to the Court of Revision. His assessment was reduced on the hotel. Asked by Judge if he appealed against assessment on farm, replied "no."

Collector's roll was made up on reduced amounts. He now refuses to pay any tax by reason of assessment on farm, saying that he was not located for it at the time the collector's roll was made

up, but became located subsequently to the delivery of roll to collector.

Is he liable for the tax on farm assessment or will it have to be deducted from his total tax?

2. An owner of a portable mill was assessed for it as personal property. Assessment confirmed by Judge at Court of Revision. Has moved his mill machinery out of the township. Owns no property in township. Collector has delivered tax notice. Is there any other means to collect than for the council to enter action in court? If so, what?

3. If the collector seizes the property of the hotel-keeper for farm tax, and the hotel-keeper sues collector for illegal seizure, would the collector have to stand any expense incurred, or is it the township, he being their servant.

4. Referring to your first answer to question 450 this year, the numbers are 169 and 416, 1901.

Should the lot upon which the station is built be assessed at an increased value equal to the value of the station or as though the station was not there?

1. We are of opinion that this owner is liable for the amount of the taxes on the assessed value of the farm. Section 72 of The Assessment Act provides that "the roll, as finally passed by the court, and certified by the court as passed, shall, except in so far as the same may be further amended on appeal to the Judge of the County (District) Court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error, or misstatement in the notice required by section 51 of this Act, or the omission to deliver or transmit such notice."

2. If this owner has no personality in the municipality liable to seizure for taxes, the corporation's only remedy is to endeavor to recover the amount of these taxes by ordinary action at law.

3. If the collector acts within the range of his authority as an officer of the municipality in making the seizure for these taxes, the municipality will be responsible for the expenses incurred.

4. The station house is part of the superstructure of the railway, and is therefore not assessable, under the authority of the cases cited in our answer to question number 169, 1901. We are assuming that the station is upon the roadway. In assessing the roadway of a railway company the roadway should be assessed at the same value as farm lands adjoining. (See re Township of Chatham and C. P. Ry. Co. 37 C. L. J. 791.)

Liability for Payment of Expenses of Persons Under Quarantine—Council May Hold Meeting After 15th December.

30—F. G. J.—A girl visiting at the home of her uncle, Mr. A., is taken sick with small-pox and goes to see a local doctor (not the M. H. O. who pronounced it such.) The medical health officer, when notified, advised leaving the matter with the doctor first consulted, which was done. The house of Mr. A. is quarantined and his milk stopped from the factory for over a month.

A few days after Mr. B., who has been exposed before the quarantine, was taken sick with the same disease and the doctor ordered him to the home of Mr. A., and he remained there until the quarantine was raised. Fortunately the disease spread no further.

During the time of quarantine provisions were ordered by A. through the doctor and left at A.'s gate.

1. To whom should Mr. A. look for Mr. B.'s board?
2. To whom should Mr. A. look for the girl's board, her parents being too poor to bear the expense?
3. Can Mr. A. collect pay from the municipality for the value of the milk during the time of quarantine?
4. Can a township council legally hold a meeting after December 15?

1. These persons appear to have been properly isolated, under the authority of The Public Health Act (R. S. O., 1897, chapter 248), pursuant to the instructions of the medical health officer, and if Mr. B. is financially able to do so he should pay all expenses incurred by him or on his behalf while under quarantine, including any sum to which Mr. A. may be entitled, otherwise the