

the assessment would not be valid under this section.

Renewal of Treasurer's Bond.

394.—J. M.—1. Is it necessary for the council of the town to require the treasurer to renew the security every year?

2. If not renewed, would such security be liable for any loss?

1. No, provided the bond is properly worded. If the sureties have, by the bond, undertaken to be responsible for any loss, so long the treasurer continues in office, such bond need not be renewed.

2. Yes, provided the bond is worded as above indicated.

Reeve's Absence—Illegal Resolution—Signing Minutes.

395.—CLERK—At a regular meeting of the council reeve was absent. One of the councillors was appointed chairman. The other three councillors purchased a piece of land for a road from the chairman, and passed a resolution accordingly. The council also passed a by-law empowering the reeve to sign an order on the treasurer in favor of the chairman in payment of the piece of land bought. At next meeting of the council, when the minutes of above meeting were read,

1. Must reeve sign said minutes?

2. Must reeve sign an order on treasurer in accordance with the by-law?

Section 83 of the Municipal Act, chapter 223, R. S. O., 1897, provides, "In case a member of the council of any municipality, either in his own name, or in the name of another, etc., enters into a contract of any kind, or makes a purchase or sale in which the municipality is a party interested, the contract, purchase or sale shall be held void in any action thereon against the municipality."

1. We do not think so.

2. In the face of the section above he ought not to sign such an order. You do not state the reason given by the reeve for his refusal, if he has refused, to sign either the minutes or the order.

Taxes—Personal Property Sold.

396.—J. M. D.—1. A was assessed for goods in a store. Sold goods to B and removed out of the country. Goods are still assessed to A. Can the taxes be collected off B?

2. C was assessed for personal property, and a dog. Sold property to D, and gave the dog to E. C is still assessed for property, and dog, and has removed out of the province. Can the dog tax be collected from E? The court of revision had no knowledge of the above before confirming the roll.

1. No.

2. No.

Qualification of Councillor.

397.—T. C.—Can a man qualify for municipal council in rural municipalities who is assessed for \$650 leasehold, and \$300 of personal property, in all \$950?

2. Does personal property qualify

1. No, unless it is a municipality in one of the northern districts. See clause (d), of section 76, chapter 223, R. S. O., 1897, and sub-section (5) of the same section provides, the term "leasehold" in this section shall not include a term less than a tenancy for a year, or from year to year.

2. No.

Election School Trustees in Wards.

398.—D. E. S.—Our town has a population of over 5,000. The High and Public School Boards are united in a Board of Education. In your answers in THE MUNICIPAL WORLD you take it for granted that wards are abolished, yet we have to elect three public school trustees next year. Shall it be necessary to observe the wards in this election, electing one trustee for each of the three old wards?

We did not intend to say that wards were abolished by the Act of 1893, but that in certain municipalities that was the effect of it, so far as the election of councillors was concerned. The Act does not say that wards shall be abolished, but that councillors shall be elected by general vote. We agree with the opinion which you appear to have, that the election of school trustees must be conducted in the same manner as formerly, having regard to the wards into which the municipality has been divided.

Final Revision of Assessment Roll.

399.—A. A. W.—An appeal from the decision of the court of revision on the assessment roll was filed with the clerk, and the 27th day of July was set by the judge to hear the appeal, and the court duly advertised. On the 21st of July the clerk received a written notice of the withdrawal of the appeal, in consequence of which the court was not held. On what date would the roll be considered as finally revised? The roll was returned to me by the assessor on April 30, 1898. The last day for appeals to county judge would be July 6, 1898.

The legislature does not appear to have provided, expressly at all events, for a case of this kind. If there had been no appeal to the judge the roll would have become finally revised immediately upon the expiry of the time allowed for lodging an appeal. An appeal was, however, entered in this case, and until that appeal was disposed of the roll could not be said to be finally revised. We cannot find any provision for the withdrawing of an appeal, and the safest course would have been to have had the judge attend and finally dispose of the appeal. That course was not, however, taken. Under the circumstances we would advise you to regard the date of the withdrawal or notice of abandonment of the appeal as the date when the roll became finally revised. It could not be regarded as finally revised at any earlier date, and there is no later date which could be fixed upon because the judge never did anything.

Appointment of Collector a Necessity.

400.—E. D. M.—Re question No. 364, the council of our township are desirous of having the treasurer receive the taxes, but are not sure that it would be according to statute.

1. Can municipal councils in townships make all taxes payable at the treasurer's office, and thus practically do away with the collector?

2. Must not a collector be appointed, and must he not make a demand on the ratepayers for the taxes? Must he not make his returns as provided by the statutes? See R. S. O., chapter 223, section 295; chapter 224, section 134-144.

3. Does not section 60, R. S. O., 1897, chapter 224, refer to a time subsequent to the demand being made as provided by chapter 224, section 134?

4. If a by-law passed under section 60, chapter 224, makes provision for the payment of taxes at the office of the treasurer, must not

the treasurer receive the taxes for the collector, and the collector make his return of the roll in the way provided by section 144, chapter 244?

1. No.

2. Yes.

3. Yes.

4. We do not think that the treasurer receives the taxes for the collector, but the latter will be entitled to credit for all taxes paid to the treasurer, but will have to account for the balance only.

Deputy-Reeves.

401.—J. T. E.—Are first and second deputy-reeves to be elected next January the same as they have been in the past?

See article on deputy-reeves in present issue.

Deputy-Reeves.

402.—J. G.—The township of L is not divided into wards. Will you kindly inform me how is the election of members of the township council of 1899 to be carried on? There appears to be a diversity of opinion, some thinking that candidates should be nominated for the position of 1st, 2nd, 3rd and 4th deputy-reeves, and some that all those nominated should run, and the four candidates obtaining the highest number of votes elected.

See article on deputy-reeves in present issue.

Bridging Approach to Gate.

403.—M. R.—Can a farmer compel council to cover ditch made in front of gateway; said ditch was made by council.

No.

Deputy-Reeves.

404.—G. A. A.—You say in your answer in last WORLD, No. 348, that it will be necessary to elect deputy-reeves so far as townships at least are concerned. I cannot see how this can be. In view of amendment of 1898, section 75, R. S. O., would read as follows: "The Council of every township shall consist of a reeve, who shall be the head thereof, and four councillors, who shall be elected by general vote." Where does the deputy-reeve come in?

See the article on deputy-reeves in the present issue. Section 100 and 101 of chapter 223, R. S. O., 1897, have not been altered so as to conform to the amendment made by the Act of 1898, and induced what we admit was an error in stating that deputy-reeves would still have to be elected. We have considered the question fully, and have set forth our reasons for holding that there is no provision for their election as the law now stands.

Wards Abolished.

405.—W. F. H.—1. Will the Act passed by Legislation 1897, abolishing the ward system, apply to a town with 4,800 population, which has special legislation passed for it?

2. If so, does it require a by-law to be voted on by the people to bring it into effect?

We think you must intend the Act of 1898, and not the Act of 1897. The Act of 1898 does not, however, abolish the ward system. So far as the election of the councillors is concerned, it is to be by general vote without reference to any division into wards. Section 2 of the Act of 1898 provides as follows: "The Municipal Act is hereby amended by adding