

will be found in section 338 and following sections of the above Act.

Assessment of Corner Lots For Local Improvements.

504—H. G. T.—The council of this village is laying cement sidewalks, and are paying 40 per cent of the cost; the owners of the properties immediately benefited pay 60 per cent. The owners or at least two-thirds of them petitioned the council to construct these walks. Where the walks are laid both in front and along side of a corner lot, must the owner of such lot pay 60 per cent of the cost of both walks, or can the council by resolution or by-law legally pay more than 40 per cent of any sidewalk laid under the authority of sections 668 or 678 of the Municipal Act?

The council of the corporation on an affirmative vote of three-fourths of the members of the council may by by-law provide from the general funds of the municipality such LARGER or smaller proportion than 40 per cent, as they may deem expedient of the cost of construction of granolithic sidewalks upon the streets of any village, as provided in sub-section 2 (a) of section 678 of the Consolidated Municipal Act, 1903, or it may by by-law provide what it deems an equitable mode of assessing corner lots, for the construction of these sidewalks as provided in sub-section 4 of section 673 of the Act.

Cement Walk May be Laid Under Section 677, Notwithstanding Petition Against Them.

505—W. F.—Council gives notice of its intention to construct cement walk as a local improvement, and to assess the cost on the frontage benefited, and the property owners affected petition against it. Can council, under sub-section 1 of section 677 of the Municipal Act, by a two-thirds vote, proceed in spite of the petition, to put down the walk and assess the cost upon the property immediately benefited by the work?

We are of the opinion that the council can construct a cement sidewalk under section 677 if it is in the public interest to do so, but before going on with the work a by-law should be passed provisionally declaring that the council considers the work necessary in the public interest and notice should then be given to all the persons who will be affected by the by-law, that the council will at a certain meeting hear the persons so affected and after hearing them the council may then, if it considers the construction of the sidewalk to be in the public interest, finally pass the by-law and hold a court of revision in the usual way. The council ought to abandon its proceedings already taken and begin afresh.

Assessment Roll as Finally Revised, is Binding.

506—S. BLYTH—It appears the Ontario Government at its last session increased the income exemption to \$1,000. Can a person who has been assessed for \$100 income be relieved from paying this year's tax, seeing that the Court of Revision for the Municipality has been closed, and no appeal for exemption was made before said court?

No. The roll as finally passed by the Court of Revision, and certified by the clerk as passed, shall, except in so far as it may be further amended, on appeal to

the judge of the County Court, be valid, and bind all parties concerned. See section 72 of the Assessment Act.

Seat of Absentee Councillor Should be Declared Vacant and New Election Held.

507—REEVE—One councilman has not attended for the last three meetings. At the last meeting we struck the rates for the year.

1. Would it be legal to finish the business of the year without a new election to fill the vacant chair?

2. Would the council have to call a new election?

1 and 2. If the councillor referred to absented himself from the meetings of the council for three months without being authorized by a resolution of the council entered upon its minutes his seat in the council became vacant and it then became the duty of the council to declare the seat vacant and hold a new election. We do not care to speculate upon the question as to whether the council can go on and do business lawfully without having a new election. The law makes it the duty of the council to hold a new election and it ought to discharge that duty.

Vote Necessary to Carry Local Improvement By-Law

508—S. L. M.—Will you kindly advise as to what vote of the council is required for the putting down a concrete walk, petitioned for by the required number of ratepayers?

The votes of a majority of a quorum of the council present at the meeting at which a by-law is introduced under the authority of section 664 of the Consolidated Municipal Act, 1903, is sufficient to carry it. If, however, the work is undertaken, pursuant to the provisions of section 677 of the Act, the votes of two-thirds of the members present at the meeting is necessary. And if the by-law is one to provide for paying the cost of the work in the manner provided by section 678, the affirmative vote of three-fourths of the members of the council is necessary to carry it.

Collection and Payment of Union School Rates—Trustees Grant to Public Library.

509—COUNCILLOR.—1. There is a part of our ratepayers attached to a union school in the village of R. Twelve years ago they built a new school house and raised \$2,000 on the section by debentures to be paid in twenty years in yearly instalments of \$175, and according to the equalization the trustees of the village have been collecting per year more than they have a right to. I requested our council to stop paying the amount that was overpaid, and they claimed they had to pay what the trustees demanded. Have council not a right to protect their ratepayers when it is by them the taxes are raised. Would you kindly advise what steps to take to recover the amount overpaid?

2. I have been informed that the same trustees granted \$20 last year of school funds to the village library. Was that legal?

1. The council of the township is not compelled to pay whatever part of the annual school levy the trustees of the union school section demands. It should pay them only the proportionate part that the township is liable for, according to the equalized assessment of the union school

section and the council can be restrained from paying over more than its proportionate part.

2. Sub-section 4 of section 65 of the Public Schools Act, 1901, authorizes trustees of school sections to establish and maintain SCHOOL libraries, but they have no power to make a grant in aid of a library established pursuant to the provisions of the Public Libraries Act, as we assume, that aided in this instance, was.

Procedure to be Followed in Laying Cement Sidewalks

510—H. B.—Our council is putting down concrete sidewalks without a motion in the minute book and without the voice of the ratepayers. Is it legally done?

2. Is the council responsible for the cost, or the ratepayers?

3. They are going to pass a by-law to borrow money. What majority does it want to carry the by-law?

4. If the by-law does not carry can they tax this year for the cost of the sidewalk?

1, 2, 3 and 4. These questions are put somewhat indefinitely, and we cannot do otherwise than answer them in a general way. The council may put down such sidewalks, as the needs of the public demand, and pay for them out of the general funds of the municipality. If the cost of these sidewalks is to be paid within the year in which the work is done, it is not necessary to obtain the assent of the ratepayers to a by-law providing for the raising of the money. These sidewalks may also be laid as local improvements pursuant to section 664 of the Consolidated Municipal Act, 1903, and following sections, and the cost of the work assessed against and collected from the property immediately benefited by its construction according to the frontage thereof. By-laws should be passed for this purpose and a majority vote of the council is sufficient to carry them. The only local improvement by-law which requires the assent of the electors is that mentioned in section 682. The councils of cities, towns and VILLAGES may, under the authority of section 677, by a two-thirds vote of the members present at any regular meeting, construct the sidewalks mentioned therein without petition. The minute book of the municipality should contain a record of all resolutions passed by the council for the construction of these walks or authorizing the payment of the cost, or providing for the several readings of all by-laws relating to the construction of any such works.

Closing Old Road and Opening New.

511—SUBSCRIBER—The council of this township are taking action to close part of an original road which crosses the Grand River, "There being no bridge across the river," and want to open a road in place of part closed across two farms to connect with another road. One owner of farm which road is to cross, strongly objects to road, refuses to come to a settlement, asking too high a price, refuses to name an arbitrator, threatens to eject any person entering on his lands.

1. Under what sections of the Municipal Act must council proceed to open a road across the farms?