

Returning Officer—Clerk—Re-appointment.

78.—Z. R.—1. When township clerk acts as returning officer on poll day is it necessary for him to be sworn before entering the office, or will the oath of office as clerk be sufficient?

2. When a township clerk is re-appointed clerk at any year after the first for the same municipality, is it necessary at each re-appointment for the same office to be sworn?

1. He should take declaration of secrecy.

2. It is not necessary to re-appoint the clerk and therefore it is not necessary that he should make the declaration of office every year. Where a clerk is continued in office from year to year, a by-law to re-appoint him is to be regarded as a confirmation and continuance of the office.

Declaration of Office.

79.—J. B.—Is it necessary for pound-keepers, fence-viewers and other officers to take the declaration of office each year, being re-appointed each year for a number of years, or is the declaration taken when they are appointed the first year all that is required?

In the fourth edition of Harrison's Manual, a note to sec. 266 of the Municipal Act of 1877, referring to the section requiring municipal officers to take the declaration of office, reads as follows: "For corporate purposes there may be an implied power to appoint officers where appointment is not expressly authorized by statute. This section extends to all officers appointed by the council whether officers named in the state or not." Section 279 provides that all officers appointed by a council shall hold office until removed by the council. Where such an officer who is required to make a declaration of office makes it before entering upon his duties he does not require to make a fresh one so long as he continues in the office. But in those cases where the act requires an annual appointment, for example, assessors and collectors, the declaration is required on each appointment, though the same person is re-appointed.

Assessment of Horses—Farm—Livery Stable License.

80.—W. A. M.—1. A village not being incorporated, and belonging to the municipality, have the owners of horses any right to be assessed for them as personal property?

2. How many acres labored constitute a farm so as horses are not assessed as personal property?

3. Can municipal councils pass a by-law granting licenses to livery stables in the municipality?

1. They ought to be assessed unless they belong to the owner or tenant of a farm, who is carrying the general business of farming or grazing.

2. The statute does not fix any limit for the purpose of their qualification of election under section 79, a farm must contain not less than twenty acres, but there is no such limit in the Assessment Act.

3. Yes, in towns and incorporated villages, see section 510 Consolidated Municipal Act, and in cities, see section 436 and sec. 11 of chap. 35 of act of 1893.

Constable or Councillor.

81.—RATEPAYER—Answer in your next issue as to the qualification of a constable or councillor. There is a provincial constable in this town a member of the town council. Is he qualified for the position in accordance with the acts of the legislature?

Yes. Section 77 Con. Mun. Act, 1892, disqualifies a chief constable of any city or town, but it does not disqualify other constables. A provincial constable has authority to act in any part of the province, but he is not, by reason of his appointment as such, a chief constable of any particular municipality. See chapter 82, section 10, R. S. O., 1887.

Not Occupants.

82.—J. M.—A man owns and occupies a store and carries on the business of tinsmith. He is helped in the business by a son and daughter, both of age, and he wishes them entered on the assessor's roll as occupants (not as tenants), so that they may have votes. Can this be done legally?

No. We assume that they are merely living on the father's property along with him, in which case the occupation is his—not theirs.

Statute Labor.

83.—R. R. C.—1. If a municipality by by-law increases the amount of statute labor to be performed by all the parties, on the roll or otherwise, would the persons mentioned in section 91, Assessment Act, be liable for one and a half days?

2. Would the by-law include them? If not, who are "all" the parties in section 93, and (3) what is meant by "otherwise" in same section?

1. No.

2. No.

3. We do not see the necessity of this word. It was probably used as a matter of extreme care. However, that may be, the concluding words of sub-section 1 of section 93 makes it clear that a by-law passed under section 93 would not apply to the persons mentioned in section 91.

Debenture Debt—School Arbitration—Meeting—Trustees.

84.—A. M.—1. The municipality of Burk's Falls village issued debentures for \$5,000 for the use of union school section, Burk's Falls, and Armour for the building of a new school in Burk's Falls. About 36 per cent. of the section is in Armour Township. How should the officers of Armour township enter this debt in their municipal returns, as a debenture debt or otherwise?

2. There was a school arbitration among us last summer for the purpose of taking a part of two union school sections, and forming them into a new non-union school section, which was done. R. S. O., 1887, c. 225, sec. 18, s. 6, the inspector entitled under sub-section 3 to call the first meeting of the arbitrators, shall call the first meeting for the election of trustees, and shall proceed as in sec. 28 of this act. Some parties held that the clerk was the person that should call the first meeting, 54 Vic, c. 55, sec. 29. Neither the clerk nor the inspector called the meeting, so two ratepayers called the meeting and trustees were appointed, 54 Vic, c. 55, sec. 18. Was the clerk or the inspector the proper person to call this meeting?

3. Was the meeting called by two ratepayers a legal one?

4. Would the trustees appointed at such meeting be qualified to transact the business of the section according to law?

1. As debenture debt.

2. The inspector.

3. Yes.

4. Yes.

By-law—Sidewalks—Frontage.

85.—J. B. F.—A council passed a by-law as provided in section 615 Consolidated Municipal Act, 1892, for the construction of sidewalks only. They now propose to pass a general by-law regu-

lating the manner of undertaking and carrying on the construction of sidewalks as proposed.

Please state what notices are required to be given the parties interested, in case the council decide to proceed under petition, and what notice is required to be given in case no sufficiently signed petition has been received in cases when the council has proceeded by taking the initiative.

The special rate to be assessed is to be an annual rate according to the frontage of the properties fronting or abutting on the part of the street on which the sidewalk is intended to be built.

Upon receipt of a petition, signed by the requisite number, under section 616, or after having advertised as directed by section 617, and there is no sufficient petition against the proposed work, the council shall cause an assessment to be made, as provided by sub-section 4 of section 618, advertise the work and hold a court of revision, and having settled the assessment, proceed with the work. If the by-law is not published, as provided, notice must be given to each person assessed. Sub-section 1 of section 618.

Corporation Seal.

86.—G. T.—Part of S. S., No. 1, Bertie, has been incorporated into a village, and we are now a union school section composed of the village of Bridgeburg and part of the adjoining township of Bertie.

Our seal reads, "S. S., No. 1, Township of Bertie." Will the seal as it is answer all purposes, or should it be changed to read "Bridgeburg Public School Board"?

The seal should be changed.

Business Tax—Board of Assessors.

87.—TOWN CLERK.—1. Will you please explain through your paper the meaning of the business tax, and how it is applied to business men in towns and cities?

It has been thought advisable to appoint two or three assessors, to be called an assessment commission in place of one assessor, as heretofore, in order to secure a more satisfactory assessment. Would there be anything illegal about it?

1. A tax imposed upon merchants, upon the basis of a certain percentage, not exceeding 7½ per cent. of the annual value of the premises, under section 312, Consolidated Assessment Act.

2. Sections 12 and 13, Consolidated Assessment Act, provides for the appointment of assessors, and empowers the council to assign assessment districts to such assessors, that is, the council may, instead of appointing one assessor for the whole municipality, divide the municipality into two or more districts, and appoint an assessor for each. The only power to adopt any other course is that provided by section 255, Consolidated Municipal Act, 1892, which provides that a board of assessors may be appointed in cities or towns.

Ballots Rejected.

88.—SCRUTINEER—At an election for municipal councillors the clerk rejected three ballots marked as follows:

No. 1 marked thus, /.

The other two marked thus, —

For Councillor—	John Deo	&c
	Richard Roe	x
	John Brown	
	Thomas Addison	x
	William Esakim	x