QUESTION DRAWER.

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only.

REEVE.—There were notices put up sufficient and also trustees notified to change one part of a lot from one section to another section. Said notices were put up on the 4th inst., and the Council did not meet till the 19th inst. Was that sufficient notice for the Council to act on, or should they put it off till the next meeting of the Council that will be held on the 23rd April?

The notices read at the next meeting of the Municipal Council, we the undersigned, will ask to be set off, and could we have taken action at this first meeting, or was it right to wait till April meeting?

Sub-Section 2 of Section 81, of the Public Schools Act, 1891, provides that every township council shall have power "To alter the boundaries of a school section; or divide an existing section into two or more sections; or to unite portions of an existing section with another section, or with any new section, in case it clearly appears that all persons to be affected by the proposed alteration, division or union, respectively, have been *duly notified, in such manner as the council may deem expedient*, of the proposed proceeding for this purpose, or of any application made to the council to do so."

We think the notice mentioned by our correspondent was sufficient under the above sub-section, if it was given under the direction of the council, and in the manner provided by them, and duly served upon or brought to the notice of all persons to be affected by the proposed alteration.

If the above conditions were observed the council could have taken action in the premises at their first meeting (19th inst) If the consideration of the application was postponed until the meeting to be held on the 23rd of April next, we think a further notice of the hearing on the last mentioned date should be served on all persons to be affected.

T.U.—I wish to ask a question in regard to the liability of Railroad Companies for paying taxes on right of way before acquiring the deed of land. The Parry Sound Colonization Railroad goes through our township, and they have had possession of the land for construction for considerably more than a year, and they were assessed for it in 1891. The engineer in charge notified me before the Court of Revision that he did not think they should be assessed for property they did not own, but that they should have the deeds for the whole of it by the 1st of January, 1892. Due notice of the Court of Revision was given, which was held on the 25th of June. No one appeared for the Railroad Company and, of course, the assessment stood. I would like to have your opinion on their liability. I may also state that I neglected to notify the engineer, personally, before the Court of Revision, but he does not urge that, but merely states the fact of not having their deeds, but they still refuse to pay.

Assuming that the Railway Company are in the possession, use and occupation of the lands, under agreement to purchase for the purposes of the railway, we consider the company at least the equitable owners of the lands and liable to pay the taxes mentioned.

RATEPAYER, FENELON FALLS.—At a meeting of our village council last summer a resolution was passed ordering the taxes against certain lots to be returned to the county treasurer. Amongst them was an amount of $14.62 against a lot on which there had been erected, only a year or two before, a brick residence that could not have cost much less than $3,000.00. The proprietor was residing on it; is the wealthiest man in the place, and had an abundance of goods out of which the taxes could have been made. The reason assigned by the members of the council for so doing was that there was a flaw in the title, and as by returning it to the county treasurer, the property would in due course be sold at the annual tax sale, the owner would have an opportunity of buying it in and thereby perfect his title. Also by the same resolution, an amount of $4.80 was returned against a vacant lot, the property of the same individual, and the roll finally taken off the collector's hands without the statutory declaration having been made.

Did not the council violate both the letter and the spirit of the law in doing this? Are they not personally liable for the amount, and what is the duty of the present council in the premises, should they not order above amounts to be collected now?

The council acted wholly without authority in passing the resolution mentioned for the reason given, as it is no part of a municipal council's duties to remedy defects in the title to a ratepayer's land—and the treasurer had no right to accept the collector's roll without the declaration required by the statute on the part of the collector. The collector is not liable, as he was instructed by the council not to collect. We do not think the present council can collect the taxes in question by distress, nor can they avail themselves of the remedy given by section 131 of the Assessment Act. In note to said section Mr. Harrison says, "When there is sufficient distress on the property, and the municipality by delay puts it out of its power to distrain, it seems this section would not give a right of action," or the allowing of the matter to stand until the amount is returned by the County Treasurer to the clerk as arrears of taxes against the land in question, when it should be collected with the percentage added in the same manner as ordinary taxes. See sections 141 to 143 Assessment Act.

P. M.—Is it legal for a municipality to appoint an assessor not living in such municipality, and who lives about two miles away, in the adjoining township?

Section 254 of the Municipal Act prohibits a municipal council from appointing one of its members assessor, and Section 12 of the Assessment Act provides that "no assessor or collector shall hold the office of clerk or treasurer," but we cannot find any statutory provision rendering it illegal for a council to appoint a non-resident assessor, simply because he is a non-resident.

REEVE—1. Should an auditor, nominated by the reeve, be affirmed by by-law of the council afterward?

2. Or would the auditor so nominated be duly qualified to act as auditor without by-law of the council?

3. Is it legal for county councils to make grants that are not provided for by statute? That is to say, grants for graveling roads and repairing roads in general to the various municipalities in the county, not assumed by by-law?

1. In general all officers appointed by a municipal council should be appointed by by-law. Section 258 of the Municipal Act renders it obligatory on every council to appoint two auditors at the first meeting thereof in every year after being duly organized, and gives the head of the council the right to nominate or name one of such auditors. The council is bound to appoint the person nominated by the reeve, and we think the appointment should be by by-law in the same way as the appointment of the person selected by the council.

2. We do not think the auditor would be duly qualified to act unless appointed by by-law as above.

3. A county council cannot legally make a grant not provided for or authorized by statute.

Sub-Section 5 of Section 566, of the Municipal Act, authorizes a county council to pass by-laws "for granting to any town, township or incorporated village in the county aid, by loan or otherwise, towards opening or making any new road or bridge in the town, township or village in cases where the council at large are sufficiently interested in the work to justify such assistance, but not sufficiently interested to justify the council in at once assuming the same as a county work, and also for guaranteeing the debentures of any municipality within the county as the council may deem expedient." In Note K to this Sub-Section Mr. Harrison says in his Manual "the ordinary powers of a county council are, so far as roads and bridges are concerned, to deal only with county roads and bridges. See also Note K to Section 20, and Note B to Section 282, of the Municipal Act, and in Note L to the above Sub-Section, "county councils have no power to make grants in aid of the ordinary roads and bridges of particular local municipalities." As to the jurisdiction of county councils over roads and bridges, see Section 532 of the Municipal Act.

A. R.—A young man, over 21 years of age, resides in this township but does not own any property in the township, and is not assessed in any way therein.

He is, however, owner of a property in a town in this county for which he is assessed and pays taxes in the said town. He claims that having to pay his statute labor tax in the town he is exempt from the performance of labor in the township under section 91 of the Assessment Act.

Some of the members of the municipal council claim that the clause "not otherwise assessed" in the said section means "not otherwise assessed in the township," and that he is therefore liable to perform his labor in the township as a young man.

As this is a matter of public interest you will confer a favor on the many readers of your valuable paper by giving your opinion on the question in the next issue.

We are of the opinion that if the young man has paid taxes in the town, and produces evidence that he has done so, he cannot be compelled to perform his statute labor in the township as a young man.