

for services performed under their direction by virtue of the Act. The Public Health Act makes no provision for payment of the clerk for his services as secretary and therefore he is not entitled to any.

Defaulting Collector.

122—C. W. B. The collector appointed for the years 1893, 1894 and 1895, the same man had been appointed for those three years. During that time he was in default to the amount of \$1150. This amount had been collected by the said collector and never paid to the treasurer of the municipality. The collector himself is not worth anything. His securities are in the same position and the bonds are defective. Who is responsible and are we barred from taking proceedings by the Statutes of Limitation?

We are of opinion that your municipality is not barred from proceeding to collect the amount in default by the Statute of Limitations, but any proceedings taken with this end in view would be barren of results if the defaulting collector is worthless, and there are such defects in the bond as to absolve the sureties from liability for his delinquencies. As to whether the latter is a fact or not we cannot say without seeing the bond or a correct copy of it.

Appointing Municipal Officers by Tender—Councillor can be Secretary of Board of School Trustees.

123—R. B. W.—1. Can a council lawfully accept applications for clerk or treasurer for less remuneration? Are applications tenders? State how such offices should be filled.

2. Can a councillor hold office of secretary of school trustee board?

1. Sub-section 2 of section 320 of the Municipal Act provides that "No municipal council shall assume to make any appointment to office or any arrangement for the discharge of the duties thereof, by tender, or to applicants at the lowest remuneration." The council should select a competent man, willing to assume the responsibilities of the office at a salary to be mutually agreed upon between him and the council.

Rights of a Peddler.

124—F. L. T.—Has not a man the right to peddle groceries in his own township by permission of the ratepayers only; or has he to have the permission of the majority of the council? The man in question is a farmer and has started to peddle groceries by permission of the head of the council only, and the grocers of Mattawa are trying to have him arrested.

Your township is a municipality in a district having no county organization. Section 34 of chapter 225 (R. S. O., 1897), makes sub-section 14 of section 583 of the Municipal Act applicable to such a municipality, therefore, your municipality has power to pass by-laws "for licensing, regulating and governing hawkers, peddlers and petty chapmen, etc." You do not say whether your municipality has passed a by-law pursuant to the provisions of this sub-section or not. If it has, persons hawking or peddling goods in violation of this by-law, are amenable to its provisions, and if there is no such by-law in existence there is nothing to prevent this man

peddling groceries. The permission given by the head of the council does not affect the case either one way or the other.

Dispensing with Application of Dog-Tax—Qualification as Councillor of Mortgagor to Municipality.

125—X. Y. Z.—In the year 1898 the dog-taxes were collected in this township. In 1899 a petition was presented, signed by the necessary number of ratepayers, praying to have said tax discontinued and a by-law was passed accordingly. The losses sustained by owners of sheep being killed by dogs has since been paid out of money collected in the year stated. There is still a considerable balance on hand.

1. Can this council pass a by-law, declaring that this fund be dispensed with, and that the balance be used for other municipal purposes as stated in section 8, chapter 271?

2. Can a member of the council, who has money borrowed from the municipality on a mortgage on his real estate, legally hold his position as councillor?

1. We are of opinion that section 8 of chapter 271 (R. S. O., 1897), is not applicable to your case, but that the fund, until exhausted, will have to be devoted to payment of losses sustained by owners of sheep killed or damaged by dogs. Section 8 applies only when the council "deems it advisable that the tax by the Act established should be maintained, but that the application of the proceeds thereof, by the Act provided, should be dispensed with; in other words, we do not think that such a by-law applies to taxes paid in before its passage.

2. No, but proceedings to unseat him must be instituted within the time mentioned in sections 208 or 220 of the Municipal Act, as the circumstances warrant.

Mode of Assessing Realty in Districts.

126—R. A. C.—At the nomination of the municipality a great deal was said re the equalization of the lands in our township, and since then I have been asked as one of the councillors, to see what can be done. First, I will relate to you the circumstances and would ask you, through the next volume of your journal, to give me some light on the subject.

The municipality in question is that of Oliver in the District of Thunder Bay. Some years past a great portion of the township was bought by speculators, in large sections, and is still held by them, unimproved, and they are taxed at \$3 per acre, whereas, the man on the next farm goes to work, clears up his land, improves his property and is taxed \$6 per acre on all improved lands and \$3 per acre on wild lands. A farmer thus treated, has got to pay a tax for the sweat of his brow while the speculator sits in his office, holds his land from year to year, waits until his neighbor improves his and then when asked what he wants per acre, will say, a few years ago I would have taken \$3 or so per acre, now I want \$5, see what a good farm Mr. So and So has along side of me.

The present idea is to try and equalize the assessment so that the farmer will not have to pay a tax to benefit his neighbor, who is only acting as a hindrance to the community. We cannot get our township settled up because of this circumstance existing.

Can the municipal council make a by-law authorizing the assessor to make this change? or has the township to act through the county council, and if so, how would our council act when there is no organized county council, or has the county judge power, upon the appeal of the municipal council, to grant such an appeal and what would be the likely cost upon the municipality? We claim a man has a perfect right to pay as much on his unimproved land,

that is good farming land if cleared, as the man that is making improvements, or in fact, he should pay more for being a hindrance to the settlement of a community.

Sub-section 1 of section 40 of "The Act respecting the establishment of Municipal Institutions in Territorial Districts" (which applies to municipalities in the district of Thunder Bay), provides that the assessor to be appointed by the council, as soon as convenient after its first meeting, shall state on his roll the amount of all real and personal property owned by persons in the municipality and the actual value thereof. The council has nothing whatever to do with fixing the notice or rate at which their assessor shall assess lands or other assessable property in the municipality. A competent man should be appointed to the office of assessor, who, without and regardless of any interference on the part of the council, should assess all rateable property in the municipality at its actual value according to the best of his judgment or ability. If parties are dissatisfied, they can appeal from the assessment, as provided by section 43 and following sections of the Act. A man has a right to deal with his own property as he sees fit, so long as he does not cause actual damage or injury to others. He can till and build upon his land, or hold it in a state of nature (possibly for speculative purposes) as he deems best. Neither the township council, county council, county judge, nor any other body or person can legally cause these lands to be assessed for other than their actual value.

Appointment, Powers and Responsibilities of Treasurer and Collector, in Villages, in Districts.

127—M. V.—Our village (incorporated by special Act, in 1896) has never had a collector, but has appointed the treasurer each year, to receive the taxes at his office, in order to save expense of a collector. This year there are considerable arrears of taxes from 1900 not paid and the council wishes to appoint a collector to collect them.

1. Can the treasurer in a village, in Muskoka, receive the taxes, there being no collector?

2. Would his sending the tax-papers, by mail, to the ratepayers, asking them to remit to him, be a demand for payment within the meaning of the Act?

3. If appointed as receiver for 1901, by by-law, can his appointment be cancelled?

4. What special authority, if any, should a collector have from the council, to collect by distress?

5. Is the municipality, or are the members of council, responsible for the acts of the collector in collecting by distress?

6. Can the collector appointed now, collect taxes levied in 1899 under a by-law for local purposes, granted that the by-law was legal? This was a special rate on certain property levied under the Surveys Act. Several parties refused to pay this special rate, (but paid the balance of their taxes) claiming that the by-law was illegal. It is now over a year since it was passed. The council have not till now done anything to enforce the payment.

1. No. There is no authority given by the special Act incorporating your village, by the Municipal Act or chapter 225, R. S. O., 1897, or otherwise to your council to dispense with the services of a collector, or to the treasurer to receive