

Duties of Collector as to Seizure for Taxes.

107—H. R.—A mill owner owns a limit of timber land composed of about fifteen lots of about 100 acres each in a municipality of the county of B. The man owning the property has neglected to pay his taxes. His property is parceled out in parcels of three or four acres in a place in different corners of the same municipality. The owner is assessed as a non-resident.

1. Must the collector look for property such as cut timber to distraint on each lot separately, or may he seize anywhere he finds it, or on the group or parcels of lots for the combined taxes of the group irrespective of which particular lot it may happen to be?

2. When the whole property of the mill owner is in the same municipality might the collector legally seize or distraint timber enough on any one parcel for the taxes against all his property in the municipality?

3. What is your interpretation of the meaning of the word "parcel" in the phrase each parcel of vacant property 62, Vic. C. 27, S. 10? Sub-section 1, page 9, of your Collector's Guide, top of page.

1, 2 and 3. If the owner of the several parcels of land in respect of which these taxes are payable is assessed for the premises, and his name appears on the collector's roll for the year as liable for the taxes, and if the owner after due notice or demand (as the case may be) has neglected or refused to pay the amount, the collector may seize any goods of the owner, *wherever they may be found within the county*, and sell them to realize the amount. The proviso added to clause 1 of sub-section 1 of section 135 of The Assessment Act by sub-section 1 of section 10 of chapter 27 of The Ontario Statutes, 1899, applies only to cities and towns and *other local municipalities having power to sell lands for the non-payment of taxes*. The township interested in this case is one located in an organized county, and has no power to sell lands therein for the non-payment of taxes.

What Constitutes a Public Road—Reeve May Move or Second a Resolution.

108—W. J. H.—In our township we have about five miles of roads situated mainly on different sidelines which have been travelled for years and on which considerable labor has been expended. The council however has not passed any by-law opening up these roads as public highways, although they have divided them into road divisions for Statute Labor purposes.

1. Are these roads public roads?

2. Is the council liable for damages for accidents occurring thereon?

3. Has a reeve any right to propose or second a motion in a council meeting?

1. We cannot answer this question until we have received further information as to whether these roads are located on original road allowances, or if not, how they originally came to be dedicated to the public for use as public highways, and when.

2. As long as the council allows these roads to remain open, and expends money and statute labor in keeping them in repair, it will be liable for damages occasioned by accidents happening by reason of their being out of repair.

3. Yes. See section 274 of The Consolidated Municipal Act, 1903.

Assessment of Dogs.

109—W. M.—1. Can I as Assessor assess a Bitch for \$1.00 that has been operated on by a veterinary surgeon to prevent her from breeding?

2. Can a council board pass a by-law to the effect that I may assess such a bitch for \$1.00.

1. Yes.

2. The council may pass a by-law pursuant to sub-section 3 of section 540 of The Consolidated Municipal Act, 1903, providing for imposing a tax of \$1.00 upon the owners, etc., of ALL bitches in the municipality, which will include one of this particular kind.

Appointment of Park Commissioners.

110—ENQUIRER—Re Park Commissioners, 46 v, c. 20, s. 5.

1. In forming the board of park commissioners, has the mayor power to nominate more than six to the office or is he confined to six nominations only?

2. If the mayor refuses to nominate more than six and the council refuses to elect the persons so nominated, what is the course to be pursued?

3. Is the council compelled to elect the persons nominated by the mayor, or in the event of the council rejecting any or all of the nominations, is the mayor in duty bound to continue nominating until the council is satisfied and the commission complete?

4. In the event of the commission not being appointed at the first regular meeting of the council are the appointments legal if made at a subsequent meeting?

1. The statute governing this matter is now chapter 233, R.S.O., 1897. Section 5 provides that the Board of Park Management shall be composed of the mayor and six other persons, residents of the town, but not members of the council, and shall be appointed by the council on the nomination of the mayor. If any of the six persons first nominated by the mayor are not acceptable to the council, the mayor may proceed to nominate other persons until the requisite number, agreeable to the council, has been obtained.

2. The performance of these duties is compulsory on the mayor and the council, and if either makes default in this regard, the carrying out of the provisions of the Act may be enforced by mandamus.

3. Our reply to question number one will cover this also.

4. Yes. Sub-section 7 of section 6 of the Act provides that "if, for any reason, appointments are not made at the said time (that is, at the first regular meeting of the council after the passing of the by-law under the Act) the same shall be made as soon as may be thereafter."

Enforcing Payment of Tax Percentage.

111—J. C.—A township council passes a by-law to allow a rebate of 5% on all taxes paid by December 15th and to add 5% on the first of January on all unpaid.

Would this in any way interfere with the collector making collections of taxes by distress any time after the first of January and collecting the additional 5% as well?

No.

Irregular Election of Councillors.

112—E. G.—1 We called a nomination according to Statute but as there were no ratepayers present but the reeve, one councillor and the clerk they thought they could not legally nominate themselves so held no nomination. Can the present council continue in office owing to the neglect of ratepayers to attend to nomination, they the council being satisfied to do so. Or should they have called another nomination? A meeting was held by the council on January 11, and the work of that date, such as engaging clerk, treasurer, etc., was performed.

2. Is said work legally done, the council not have taken their oath of office, considering the oath taken January, 1903, sufficient?

3. If they, the council, can legally continue in office is the oath of office necessary and can it be taken next meeting?

1. Section 218 of The Consolidated Municipal Act, 1903, makes provision for an emergency of this kind. It provides that "in case at an annual or other election the electors from any cause not provided for by sections 184 and 185, neglect or decline to elect the members of the council for a municipality on the day appointed, or to elect the requisite number of members, the new members of the council, if they equal or exceed the half of the council when complete, or a majority of such new members, or if half of such members are not elected, then the members for the preceding year, or a majority of them, shall appoint as many qualified persons as will constitute or complete the number of members requisite, and the persons so appointed shall accept office and make the necessary declarations under the same penalty, in case of