

The latter part of sub-section 2 of the original section 70 of The Public Schools Act, 1901, contained this provision "this section shall not apply to union sections formed between township and urban municipalities." This section has been repealed by section 39 of chapter 53 of The Ontario Statutes, 1906, and the new section thereby enacted does not contain the above or a similar provision. Therefore, according to the letter of the present law, the levy for general township school purposes must be made in parts of the township forming union sections with urban municipalities in the same way as in those forming unions with parts of adjoining rural municipalities.

Assessment of Oil Lands.

195—C. C. W.—Please give me through the columns of the MUNICIPAL WORLD the manner in which you would assess oil lands, with amendments of 1906. Does it give the assessor authority to increase the assessment of oil lands in excess of what land is assessed for agricultural purposes in the neighborhood, and does it not exempt the income assessment?

See 4 Edward VII., chapter 23, section 36, page 130 and 1906, 6 Edward VII., chapter 36, section 10 and 11, page 367.

The effect of the amendment by section 10 of chapter 36 of The Ontario Statutes, 1906, of sub-section 1 of section 36 of The Assessment Act, 1904, is to make it the duty of assessors to assess oil lands at their ACTUAL VALUE. This value, we believe, would be considerably in excess of the value of the same lands if used for agricultural purposes only. The effect of the amendment by section 11 of chapter 36 of The Ontario Statutes, 1906, of sub-section 3 of section 36 of The Assessment Act, 1904, is to abolish the assessment and taxation of the income derived from the operation of oil lands.

Assessment of Church Property.

196—C. W. C.—I claim that a church building and lot that has been vacated although not used for any other purpose is assessable. The sect has built a new church in another part of the town which is exempt.

We do not agree with this view of the matter. Although for the time being it is not used for the purpose, it is still a "place of worship," and with the land used in connection therewith is exempt from assessment and taxation under the authority of paragraph 2 of section 5 of The Assessment Act, 1904. Until it is specifically devoted to some other purpose it remains exempt from assessment.

Voting Powers and Duties of Mayor.

197—P. V.—1. Can a mayor vote to a tie a motion when there are six councillors and a reeve?

2. Can the mayor dictate to the council and say the councillors do not know what they are doing before the yeas and nays are taken?

3. Can the mayor be called to order or take the floor?

4. Should the mayor try to lead the council?

1. Section 274 of The Consolidated Municipal Act, 1903, provides that "the head of the council or the presiding officer or chairman of any meeting of any council, except in cases where he is disqualified to vote by reason of interest or otherwise, may vote with the other members on all questions, and except where otherwise expressly provided by this Act, any question on which there is an equality of votes shall be deemed to be negatived."

2, 3 and 4. The duties of the mayor will be found in section 279 of the above Act. If the council has passed a by-law establishing rules of order, it may have some bearing on this case, but as to this we cannot say, not having seen it.

Fees of Returning Officers.

198—P. J. H.—1. What is customary fee for returning officer at municipal elections?

2. What is the customary fee for returning officers at a vote of the electorate on a by-law?

3. Is a returning officer entitled to the same fee where the municipal council is elected by acclamation on day of nomination as if an election had taken place?

1. The statute makes no provision for the payment of a fixed sum to the returning officer at municipal elections. Whether he is entitled to any pay for performing this duty in addition to the salary he is to receive as clerk of the municipality, depends on the arrangement entered into between him and the council at the time of his employment. If the council employed the clerk to perform ALL the duties pertaining to that office at a fixed salary, he is not entitled to any additional pay for performing this or any other specific duty.

2. The reply we have given to question number one will be a sufficient answer to this.

3. This also depends on the nature of the arrangement entered into between him and the council at the time of his appointment.

Time for Equalizing Assessments of Union Sections.

199—A. S.—1. When did the amendment to The Public School Act 1903 changing the term from three to five years in the the equalization of assessments in union school sections take effect?

2. After the incorporation of the village of C. in 1904, the assessor of said village and the assessors of the two adjoining townships met and agreed upon an equalized basis of assessments for the union school sections formed between said municipalities (the original union school section was composed of parts of said two townships). The previous equalization was made in 1902. When should the equalization after that of 1904 take place?

1. In 1903. See section 3 of chapter 32 of the Ontario Statutes, 1903.

2. In 1909.

Liability of Railway Company for Statute Labor—Collection of Taxes from Locatee of Crown Lands.

200—E. J. R.—1. The Canadian Northern Railway runs through this municipality from east to west. They were assessed and notified of their assessment. They wrote first stating that the statutes state very clearly that they were exempt from statute labor; later they sent a check for taxes less the statute labor. Are they exempt from statute labor?

2. A locatee on a place in the Rainy River District holds and cuts timber off same for a number of years then gives it up, never having paid taxes, and leaving back taxes for the number of years which he held possession. Now B. goes to local land office and gets a second location for same lot and coming from Government as free grant land. One would suppose there should be nothing against it except improvements. To whom will I look for those back taxes?

1. We do not think so. Sub-section 4 of section 44 of The Assessment Act, 1904, provides that "a railway company assessed under this section shall be exempt from assessment in any other manner for municipal purposes, except for local improvements." This subsection precludes the assessment of this property of a railway company in any other manner than is provided in section 44 of The Act, but does not absolve the company from liability to perform statute labor, or pay commutation therefor.

2. We do not think these arrears of taxes can now be collected, unless the amount can be recovered from the original locatee by ordinary action at law under the authority of section 90 of the above act. When the original locatee surrendered his location ticket, the land became re-vested in the Crown, and the locatees interest therein CEASED. The land cannot, therefore, now be sold to realize the amount of the arrears of taxes, nor can they be collected from B., the present locatee.