

next meeting, when councilman who put motion through would be present. Clerk said if not signed then, would be hoisted for twelve months. The by-law was signed. Next meeting, in July, councilman was present. Question of altering by-law brought up. Declaration by clerk that it was out of order, as stated in August number. These are full particulars. Is your opinion still the same?

We assume that the by-law was signed on the 1st day of June though you do not yet state the date on which the meeting of the council was held. If it was signed on that date the council could not further deal with it. It could only be altered by an appeal under section 49 of the Public Schools' Act, and if no appeal was taken the by-law must stand.

Taxes Printing Plant Sold—Arrears of Taxes.

376.—J.—1. A owned a printing plant, for which he was assessed \$200 in 1896. Said plant was in a house owned by B and rented by A. B was assessed for the house and paid all his taxes. A sold his plant to B, who removed it to another house owned by him. A moved away last June, his taxes not being paid. Can B be compelled to pay those arrears of A's taxes for 1897?

2. A bought a piece of land in 1896 and was assessed for it that year, and when he paid his taxes for 1896 in the month of January, 1897, nothing was mentioned of any arrears of taxes on the place, and A got a full receipt for that year. This year the property is assessed to A, who recently sold it to B. Can A or B be liable for those arrears of taxes, nothing before having been mentioned of such arrears since A bought the place in 1896?

1. No.

3. If the taxes could not be made the treasurer ought to have furnished the county treasurer with a statement of these unpaid taxes under section 157, Cap. 224, R. S. O., 1897. It is the duty of the county treasurer to furnish the clerk with a list of unpaid taxes, under section 152, and it is the duty of the clerk to furnish the assessor with copies of this list in order that he may enquire whether the lands are occupied and if so that the taxes may be again put on the roll. If the taxes cannot be made out of the chattels the county treasurer shall sell the lands, when any portion of taxes have been due for or in the third year, under section 173. If these provisions have been followed their will be no difficulty, but you do not state what has been done and therefore we cannot say what powers you have, see section 249 as to the penalty incurred by a treasurer for neglect of duty.

All Taxes—Voters' List—Fenceviewers' Costs.

377.—Z. R.—1. What is the meaning of sec. 535, R. S. O., 1897, "Paid all municipal taxes due by him." Is it taxes for municipal purposes only or all taxes imposed on the collector's roll?

2. A and B are entered both on same assessment for \$50.00. A as resident householder on the property on column 2, and B owner of said property, not resident, placed in column 6. Is it sufficient for the clerk to enter both names on the voters' list, or which should be on?

3. Will it be lawful for the council, by a by-law for the purpose, to collect by the collector's roll any fees due by the ratepayers to

the fenceviewers, when having been duly ordered to arbitrate some dispute or damage, and having given their award by writing and report to the council?

1. We think these words extend to all taxes, whether for general or local purposes, but they do not extend necessarily to all sums payable under the collector's roll. There are various Acts which provide for the placing upon the collector's roll of certain charges which are to be realized in the same manner as taxes, but these charges would not, in our opinion, be taxes in the sense of the words used in the above section.

2. Enter both names on the list.

3. Yes. See Section 12, Chapter 284, R. S. O., 1897.

Vote on School By-Law. Union Section with Town—Voting in Towns where Wards Abolished.

378.—T. I. T.—Our town council is requested by the Public School Board to submit a by-law to the people for the purpose of raising by debenture the sum of \$5,000 for the erection of a four-roomed addition to the W. W. School and for certain repairs thereto. This being a union school section, kindly advise me if those ratepayers outside the corporation of Midland, but within the school limit, are entitled to vote on such by-law?

2. Under the present system, i. e. the abolition of wards in smaller towns, can an elector vote in any polling sub-division provided he has the property qualification, or is the voting confined to the division in which ratepayer resides?

1. We do not think so. The Act of 1891, Sec. 116, provided for the submission of the question to the votes of the electors of the municipality. That Act made it clear that only the electors of the municipality could vote upon the question. In the Act of 1896 (sec. 72) the words "of the municipality" were left out, and they are omitted in the Act of 1897 (sec. 72.) If they had been retained there would have been no doubt whatever about the meaning of the section. We are, however, of the opinion that the omission of these words was not made for the purpose of requiring the submission of the question to the electors of the whole section, and that they do not mean anything more than the old act did. If the Legislature intended to bring in the outside portion of the section, we think the Legislature would have substituted the words, "of the school section" for those omitted.

2. They should vote where they reside.

Debentures of Union Section.

379.—J. M.—A union school section is composed of an incorporated village and a part of a township. The village issued debentures to raise money to purchase a school site and build a school house. Must the village pay the whole of the debentures, or should the township part of the section pay its proportion? Your reply to question No. 334 would imply that the levy should be made on the whole section, but we have been informed that the Minister of Education has advised otherwise.

Section 72, which provides for the application of trustees to the municipal council of urban municipalities does

not make provision for levying the amount upon the portion of the section outside of the urban municipality. In the case of union school sections composed of parts of different townships, section 70 expressly provides that the council of the municipalities in which the school-house is situated shall issue all debentures and the other municipality are required to raise their share of the loan including interest as it becomes due.

Publications Received.

Voters' List, Town of Alliston. W. M. Lockhart, Clerk.

Voters' List, Village of Colborne. Geo. Keys, Clerk.

Voters' List, Village of Oil Springs. D. P. Sisk, Clerk.

Voters' List, Township of Verulam. Geo. W. Taylor, Clerk.

Voters' List, Township of Glenelg. John S. Black, Clerk.

Voters' List, Township of Hallowell. Thos. H. Morgan, Clerk.

Voters' List, Township of Peel. Magnus Henderson, Clerk.

Voters' List, Township of Tilbury North. J. A. Tremblay, Clerk.

Voters' List, Township of Grantham. L. S. Bessey, Clerk.

Voters' List, Township of Waterloo. Geo. A. Tilt, Clerk.

Voters' List, Township of Kinloss. Peter Reid, Clerk.

Voters' List, Township of Cornwall. John Mullin, Clerk.

Proceedings and By-Laws, Township of Waterloo, 1897.

Copy of By-Law, Township of Waterloo, to raise \$9,000 for building and repairing certain bridges destroyed and damaged by spring freshets, 1898.

Minutes of County Council of Ontario, June Session, 1898.

Proceeding of County Council of Welland, June Session, 1898.

Minutes, By-Laws and Accounts of the Township of Trafalgar, 1897.

Auditors' Report, Town of Alliston, for 1897.

Auditors' Report, Township of Kinloss, for 1897.

Auditors' Report, Township of Peel, 1897.

Auditors' Report, Township of Tilbury North, for 1897.

Use for a Comma.

"If there is anything I enjoy," said the man with the placid look, "it is to get on the river bank and lie about fishing."

"Couldn't you stay at home and lie about fishing just as easy?" asked the lean man.