

and the township, or townships, in which it is situate, and section 21, subsection 2, provides for the erection of a village into a town. Section 27 makes provision for the adjustment of accounts between a town of more than 5,000 inhabitants, and the county in which it is located, on its withdrawal from such county. None of these provisions meet your case, nor are there any others in the Municipal Act, or in chapter 225 of the Revised Statutes, 1897, to guide you in the matter. So we are of opinion that your town will have to obtain legislation providing for the settlement you desire.

5. No. Unless the case be one within the provision of subsection 1 of section 74 of the Assessment Act, when the *Court of Revision* for the municipality can remit taxes for the causes therein mentioned. It is the duty of the collector, without interference on the part of his council, to collect and pay over to the treasurer *all taxes* on the collector's roll delivered to him by the clerk, as speedily as possible.

Maintenance of Townline.

177—S.—An adjoining township refuses to give an equivalent in either statute labor or money to maintain the road on the boundary line.

1. Can a council grant only what they think fit for the joint maintenance of road on dividing line?

2. Can either township force an equivalent for said maintenance when it requires the work?

3. If not, what steps should be taken to get at an equitable division?

4. Is there any statute relating to such a case? If so, kindly give reference?

1, 2, 3 and 4. The townships between which this road lies, have joint jurisdiction over it, (see section 622 of the Municipal Act) are jointly liable for its maintenance, (see section 620) and are jointly liable for any loss occasioned by accidents occurring thereon. The councils of the two townships should amicably agree upon the amount each is to contribute towards the maintenance of this boundary line, or as to the part of the road each is to maintain and keep in repair, as provided in section 625 of the Act. If they cannot do this, your township should pass a by-law for the maintenance of the townline, and if the council of the other township does not pass a by-law in similar terms within six months after notice of the passing of your township by-law, the duty and liability of each municipality in respect to the road or bridge shall be referred to arbitration under the provisions of the Act.

Liability of Railway Company to Change Cattle-Guard.

178—SUBSCRIBER.—The townline between the townships of W and R has been changed. Across this line is a railroad. Owing to the change, one of the cattle-guards is almost in the middle of the road. Can the company owning railroad be compelled by the councils of said townships to remove at its own expense said cattle-guard off said road, it being an obstruction on the highway?

This cattle-guard was, no doubt, placed by the railway company, in its present position in discharge of its obligation to do so, under the Railway Act. If the municipality, for reasons of its own, changed the location of the road-crossing at this point, we are of opinion that the municipality cannot compel the railway company to alter the position of the cattle-guard, but that the municipality must get the railway company to change the location of the cattle guard.

Collection of School Taxes in Districts.

179—TRUSTEE.—Can we collect school taxes from mining lands, such lands being in school section (but undeveloped), their being no moveable property to seize, and owners taking no notice of their assessment?

Assuming that this school section is in an organized township in a district, the collector has the same powers in collecting the school-rate, rate-bill, or subscriptions, etc., as provided in the Municipal and Assessment Acts, (see subsection 2 of section 29 of the Public Schools Act, 1901.) Clause 1 of subsection 1 of section 135 of the Assessment Act, empowers a collector, in case a person neglects to pay his taxes for fourteen days after demand, or notice served pursuant to a by-law of the township, to levy the same with costs, by distress upon the goods and chattels belonging to or in the possession of the person who is actually assessed for the premises, and whose name appears upon the collector's roll for the year as liable therefor. But as it appears that there is no personal property which can be seized, we think the remedy for making the school-tax has been exhausted.

A Doctor's Account.

180—J. H. C.—We have a case of diphtheria in our village. When the parties first took sick Dr. B was called and pronounced it tonsillitis, but, after five days, decided it was diphtheria and called on the medical health officer Dr. S, who had the house placarded. Dr. B went on attending patients for nearly a month, at which time they were pronounced well and the doctor discharged. Neither the council or their health officer asked him to attend the family or became responsible for payment of his bill, nor did he ask them to. The head of the family is a strong, robust man, a cheesemaker by trade. He was first man in the factory here last year at a salary of \$32 per month, I believe, and has a better offer to run a factory for the year. His family are all strong and healthy. As the doctor dismissed the case he presented the council with an account for over \$40. Under these circumstances are we responsible for the payment of this account? The head of this family has no real estate but we consider him perfectly able to pay the account himself. The doctor's account dates back five days before he notified the health officer and before the house was placarded.

We do not consider the council, or the local board of health, in any way responsible for the payment of the account.

Calculation of Statute Labor

181—SUBSCRIBER.—Where a ratepayer is assessed for three farms of 100 acres each at different amounts, it may make a difference of

a day or two statute labor in the different way the lots are grouped. Is it in the hands of the assessor to group as he may think proper?

2. Where two of the lots are on the same road division and the third in another division, should the lots on same division be the ones grouped, or should the assessor leave it to the council to arrange the matter?

1. It is the CLERK'S duty to assign to a ratepayer the number of days' statute labor for which his lands are liable according to the ratio of statute labor in vogue in his municipality. Subsection 2 of section 109 of the Assessment Act, makes no provision as to how the lots are to be grouped. See our answer to Question No. 14, (1902), January issue.

2. The statutes makes no provision as to the grouping of the lots. The clerk can group them as he sees fit. The latter part of the subsection provides that, "every resident shall have the right to perform his whole statute labor in the statute labor division in which his residence is situate, *unless otherwise ordered by the municipal council.*" We may say, however, that in our opinion, the clerk ought to group the lots in the way most favorable to the person assessed.

A Deviating Townline.

182—S. M.—A forced road through lot 27 is the leading road from P and also only portion of M township to A. There are only three ratepayers in our township who are benefited by said road. Where road crosses the W creek, we have a bridge 150 feet long built and maintained by F. What I want to know is: Is either of the other township or counties liable for part of the maintenance of this bridge as a part of townline. Between F and M where it crosses the river it is impossible ever to open or bridge. And also townline between P and F where it crosses the river is not opened or bridged and I expect never will be on account of natural obstructions.

In our opinion, the forced road is a road used in lieu of the townline between the township of F and the township of M and therefore the bridge in question must be maintained by the counties of R and C and so much of the road itself as lies between F and M, must be maintained by these two townships. See sections 617 and 621 of the Municipal Act.

Pedlar's License.

183—J. E. H.—Can a county council force a storekeeper, who resides in county, and pays taxes for store and property, to take out a license to sell his goods from wagon through the community in which he resides? Under Hawkers and Pedlars, does it refer to a ratepayer in county at all peddling?

2. Can a pedlar or agent of a firm in London peddle his goods in Huron county, there being a license of \$25?

3. Would you pay license if situated as myself?

1. A storekeeper in the county going from house to house, and selling his goods from a wagon, is a pedlar, within the meaning of the county by-law, and should procure a license thereunder, otherwise he will be liable for the penalty it imposes. The by-law applies to ratepayers of the