

legally made without the consent of the ratepayers.

1. Could a majority of the municipal council vote such a grant to the above named institution or a similar one without a vote of the ratepayers?

2. Would you please give section in Municipal Act governing such cases?

1. Yes.

2. Subsection 2 of section 588 of the Municipal Act authorizes township councils to pass by-laws for granting aid to ANY charitable institution, or out-door relief to the resident poor.

**Assessment of Company for Support of Protestant Separate School.**

98.—J. W.—In about the year 1870 there was a Protestant separate school started in R—township, at what was afterwards called L. At the time it, of course, took all its patrons or supporters out of said No. 1 P. S. section. The supporters of said separate school were all residents of the township and all went well, they having several mills and quarry properties, and all their men who worked them belonged to said section. They had an assessment of about \$45,000, while we had only about \$20,000. Last year there was quite a change made. The L. L. Co. ceased to exist, and there is now what they call the O. S. L. Co., with an office in L, but the company are all non-residents of R. township, and have an office in O. also, where the most of the company live. Last year there was what is the S. C. Co. of T. built at L. in R. township and was assessed \$6,000. The company are all non-residents. Both these companies are assessed to public school section No. 1, but as our reeve is a separate school supporter, he has put it off but we intend to make them share up the assessment if possible. We offered to take an even assessment. When both companies are non-residents we claim that they cannot belong to the separate schools. Let me have your opinion.

Section 8 of the Separate Schools Act, provides that in all township school sections in which separate schools exist every protestant sending children to such school, or supporting the same by SUBSCRIBING thereto annually an amount equal to the sum at which such person, if such separate school did not exist, must have been rated in order to obtain the annual legislative public school grant, *be exempt* from the payment of all rates imposed for the support of the public schools of such school sections respectively, and of all rates imposed for the purpose of obtaining the public school grant. Section 9 provides that this exemption shall not extend beyond the period during which such persons send children to or SUBSCRIBE as aforesaid for the support of such separate school, etc. We do not think the word "person" in this section includes an incorporated company and therefore the property of the company must be assessed for the support of the public school. We are led to this conclusion from the context of the sections of the Separate Schools Act relating to protestant separate schools and by reason of the absence of any provision in these sections similar to subsection (3) of section 25 of the Assessment Act which enables Roman Catholic separate school supporters to require the property of a company to be assessed for separate school purposes in the manner in said section provided. But, in the case of a

private individual (not being a colored person) owning property in a separate school section, we find nothing in the Act to prevent him from taking advantage of section 8 of the Separate Schools Act though he is a non-resident. The petitioners for the establishment of a Protestant separate school must be residents, but section 8 contains no such restriction.

**Taxes of Telephone Company.**

99.—CLERK.—The Bell Telephone Company erected poles, strung wires and put in their plant without asking the privilege of the village council, some five or six years ago. Last year the village assessor assessed their plant for \$250, and the company paid the taxes. This year they are assessed the same, and refuse to pay their taxes, on the ground that we do not assess the Telegraph Company doing business here. Can we compel them to pay? and what steps should our collector take to collect the taxes?

Since the telephone company did not appeal against their assessment of \$250, it is binding on them (see section 72 of the Assessment Act) and they have no ground for refusing to pay the taxes on same. If the company has any personal property, that is—loose, movable property, in the municipality, it can be seized by the collector in the ordinary way, and sold to realize the amount of these taxes. The poles and wires, being attached to land, are fixtures and cannot be seized and sold by the collector. If the company has no distrainable goods in the municipality, the collector should return the taxes to the county treasurer in the ordinary way. If the county treasurer cannot realize the amount by the sale of the realty of the company, it can be sued by the municipality for the amount, pursuant to section 142 of the Assessment Act.

**A County By-Law for the Improvement of Highways.**

100.—W. P.—The county council of H intends to take advantage of the Act to aid in the improvement of public highways, and I have been instructed to prepare the necessary by-law. The members of the council have not been able to give me any definite instructions as to the framing of the by-law. If you can give me any information in your correspondence columns, or otherwise, I shall be greatly obliged to you.

Can you give me any information to help me to frame a county by-law to take advantage of the Act to aid in the improvement of public highways?

The following form of by-law will be sufficient for the purpose:

BY LAW NO. . . .

To designate the highways to be improved in the county of . . . . .

Whereas subsection 1 of section 2 of chapter 32 of the statutes of the province of Ontario, passed in the first year of the reign of His Majesty King Edward VII, provides that the highways to be improved in any county may, before the first day of January, 1903, be designated by by-law of the county council.

Now, therefore, the council of the county of . . . . . enacts as follows:

1. That the following are the highways to be improved in the said county of . . . . (here insert minute descriptions of the highways and portions of highways to be improved.)

2. That this by-law shall come into and be in force on and after the day of the final passing thereof.

. . . . . CLERK. L. S. . . . . REEVE.

In case the county council decides to submit the by-law for the approval of a majority of the ratepayers of the county qualified to vote on money by-laws, as provided in section 3 of the Act, clauses providing for the taking of the vote will have to be added to the above form of by-law.

**A Council's Contract for More Than a Year—Cost Crushing Stone.**

101.—J. H. R.—The municipal council of this township wish to make a contract for crushing stone for three years. If they do so, will the next council be bound to carry out their contract? The party with whom the council wish to make the contract requires a certain amount of crushing for three years. If they cannot do it in this way, is there any way by which it may be done? What is the price per ton usually paid for crushing stone?

We do not think the council can lawfully enter into a contract of this kind, by which we assume the council would be creating a debt not payable within the year or term for which the council has been elected.

The breaking of stone is usually paid for by the cord or cubic yard, as the cost of doing the work does not vary directly with the weight. The ordinary stone crusher will break about ten cords a day at a cost of from \$7 to \$10 for the day's work. The difference in cost is usually caused by the varying facilities for handling the stone before and after it is crushed. With a fair allowance for profit, the price usually paid for breaking limestone is about \$1.25 per cord, or about 25 cents a cubic yard. With limestone averaging in weight 4,300 lbs. per cubic yard, the cost per ton is about twelve cents a ton. Granite weighs about 4,500 lbs. per cubic yard, so that the cost of crushing is about 11 cents per ton.

**Abolition of Municipal Toll-Gate.**

102.—J. R.—Kindly state steps necessary to abolish toll-gate in a township. The gate, I understand, is owned by the municipality.

Section 13 of chapter 33 of the Ontario Statutes, 1901, provides as follows: "Where a toll-road is owned by the township within which it is situated the council of the township shall, within three months after the receipt of a petition signed by fifty ratepayers, pass a by-law fixing a date when the collection of tolls shall cease, said date not to be more than ten years from the passing of such by-law. Such by-law may be submitted to the ratepayers for approval as the council may deem expedient." See also section 14 of the Act as to the application of the tolls collected in the meantime.