

as "John Smith, Treasurer of Blank," funds of the municipality, deposited in a chartered bank, in pursuance of sub-section 5, section 5, of the Municipal Amendment Act, 1893? The bank manager holds that, the money having been deposited to the credit of the municipality, it can only be withdrawn by direct authority of the council under seal, or by the treasurer if authorized by a by-law empowering him to sign cheques on behalf of the municipality. It seems to me that, under sub-section 1, section 250, of the Consolidated Municipal Act, 1892, the treasurer is custodian of all moneys of the corporation, whether on deposit in the bank or not, and the bank would be fully justified in cashing his cheques against funds deposited by him for account of the municipality. The point is this: Suppose a treasurer were to withdraw from the bank monies at the credit of the municipality on current account, and "skip out," could the bank be held liable by the corporation or by the treasurer's sureties for the money so lost?

The bank account should be in the name of John Smith, treasurer of the municipality of ——. The treasurer's cheque should be sufficient, and his sureties would be liable for all monies not accounted for. See answer to Question No. 146, in April number, and also sec. 23 of the Provincial Auditor Act in this issue.

#### No Pay for Town or Village Councillors.

204.—W. M. R.—I noticed in your late February number folio 32 and section 42, a note of inquiry as follows: Subscriber—Can a municipal council legally pay themselves for services as councillors, etc.? This was answered by referring to section 231, chapter 42, 55 Vic., Consolidated Municipal Act, 1892. On looking over section 231, I find this only refers to township and county councils. Would you kindly inform me through THE MUNICIPAL WORLD if there is any statutory enactment respecting the payment of town councillors representing a population of over 6000? As there is a growing tendency to forego the honor and avoid the abuse and service without some form of remuneration.

Section 232 of the Consolidated Municipal Act provides that the head of the council of any county, city, town or incorporated village may be paid such annual sum or other remuneration as the council of the municipality may determine. This section was amended by chapter 50 of 57 Vic., by providing for the remuneration of aldermen in large cities. Under the present law, there is no enactment respecting the payment of town councillors.

#### Liquor in Bond—Assessment as Personal Property.

205.—J.—1. In assessing personal property, can an assessor take into consideration all liquor in bond, viz., matured and unmatured? 2. Also if bank holds a lien against liquor in bond does it exempt same from being taxed? If so, what proportion of the matured and unmatured should be taxed, providing the same quantity of both are in stock and bank claim is only for half the amount.

3. A has 450,000 gallons liquor matured and 450,000 unmatured, value of matured is \$125,000. Bank have lien for that amount, can we not assess the 450,000 gallons as personal, allowing the bank lien on the unmatured which is becoming matured every month?

1. Yes.
2. No. Half.
3. Yes. Assess excess value of liquor over and above liability.

#### Allen Not Councillor or School Trustee.

206.—L. K.—If a person was born and raised in Ontario and moves to the United States and takes the oath of allegiance to the American Government, and comes back here again, is he permitted to hold the office of municipal councillor or school trustee?

No. See section 73, Consolidated Municipal Act, 1892; sub-section 2 of section 9, Public School Act, 1896; section 7, Naturalization Act, Revised Statutes of Canada, 1886.

#### Roads—Selling Timber on Road Allowance.

207.—G. W. T.—In this township there are several roads that were originally run by a compass line and the fences at present in a great many places are seriously encroaching on the roads.

1. Can the council hold the roads by the said compass line?
2. Would it be sufficient to get a surveyor to centre the roads across each lot from centre of travelled road? or
3. What would be the proper steps to take to find out where each party has to remove his fence to without removing the said road?
4. There are also in the township certain roads that have never been opened up and unoccupied, and upon which in many cases is timbered land. There is no free grant land in the township. Now in whose power is it to sell the timber off such lands, the municipality or the Crown? There being as I said no free grant land in the township.

1. Yes.
- 2 and 3. Yes. Get a surveyor to locate the compass line, because it is this line which governs.
4. The municipality may pass by-laws to dispose of timber. See sub-section 6 of section 550, Consolidated Municipal Act, 1892, which authorizes by-laws for this purpose. See also sub-section 20 of section 479 of same act.

#### When Clerk May be Deputy-Returning Officer.

208.—F. D. N.—Can a clerk of a municipality act as a deputy-returning officer? See Consolidated Statutes, 1892, chapter 42, section 97, sub-section 2, page 282. It seems that a deputy could not report to himself.

Yes, when election is not by wards or polling subdivisions. See section 98.

#### Road Drainage—Outlet Liability—Clerk or Collector of Customs—Councillors or Commissioners—Borrowing for Current Expenditure.

209.—P. L.—1. Can a person whose land is lying alongside of a road and draining into road ditches be compelled to help take it off.

2. Or is the road supposed to be an outlet for every one for water and the council carry it on?

3. Can a person still act as clerk of a municipality if he is appointed collector of customs by the Government?

4. Can a council appoint one or more of their number to sell and look after certain jobs, and vote themselves pay for the same?

5. And if they do so contrary to law, what penalty would you advise?

6. Can a council borrow money to meet debentures and a small sum for running expenses, and borrow it all under the head of current expenses?

1. Yes, if it is a case within the Ditches and Watercourses Act.

2. No.

3. Yes.

4 and 5. Yes. See sub-section 2, section 479, Consolidated Municipal Act.

6. Yes.

#### Time for Appointment of Assessor.

210.—J. B. H.—In case a clerk has been appointed assessor and the time for appointing another has elapsed, what course is to be pursued?

Let the council appoint another. The lapse of time does not prevent the appointment.

#### Correction of Description—Land in Arrears for Taxes.

211.—J. H. M.—Referring to No. 131, page 55 of your March number of THE MUNICIPAL WORLD, under question of J. H. M., relating to "Improper Assessment, Arrears of Taxes and Sale," and your request for further particulars I will endeavor to explain by giving numbers of lots, names of parties, etc., with the request that the same be not used in your reply. The following is the statement of taxes returned against the north half of Lot No. 16 in the first concession of the township of West Hawkesbury and the broken front of Lot No. 16 in said first concession for the years 1893, 1894 and 1895, stated on the rolls of each of said years, said to be assessed, as follows: North half 16, in the first concession, Richard Lawlor; Broken front 16, in the first concession, H. W. Lawlor.

The above lands were advertised for sale by county treasurer on the 5th February, 1897, when it was discovered that said lands were not the lands of Richard Lawlor and H. W. Lawlor, or the lands intended to be assessed, but should have been the north half of lot 15 and the broken front of lot 15 in the first concession of West Hawkesbury, being the proper lands of Richard and H. W. Lawlor, and the same were consequently withdrawn from sale. The taxes on north half of lot 16 and broken front of lot 16 were always regularly paid. The mistake arose through the township assessor assessing the Richard and H. W. Lawlor parcels as north half and broken front of lot 16, instead of north half and broken front of lot No. 15. By reading the question in your March number, with above facts, I trust that I have placed the matter before you in a more intelligible and comprehensive form.

We are now of the opinion that the county treasurer may make the necessary corrections, and that property should be included in the next sale, but that the requisite notices, returns, etc., will have to be made the same as in ordinary cases.

#### Duty of Black-Knot Inspector—Liability for Bridge—Assessor or Collector.

212.—J. M. W.—1. Is it the duty of a thistle and black-knot inspector to canvass the section he has to oversee, or wait until complaints are made by pathmasters or others in said section telling him of thistles and black-knot uncult?

2. Would the township be compelled to build a bridge across a creek on a road that is very little used except for a short road to a grist mill, there being good bridges half a mile east and west of said road? In the summer season a very passable road is had without a bridge. Two farmers use the bridge to and from a part of their farms.

3. Can the same man legally hold the office of assessor and collector when all the taxes are collected before the time to begin assessing?

1. It is the duty of the inspector to canvass his section, and also attend to complaints received. See sections 4 and 9, chapter 202, R. S. O., 1887, and section 6, chapter 42, Act of 1893.

2. If it is a road which the council would have the right to close on the ground that it was not required in the public interest, there being other roads reasonably convenient, we do not think the council can be compelled to incur the expense of building a bridge.

3. Yes.