

QUESTION DRAWER.

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I wish to ask a question regarding a matter that has been recommended by our auditors for several years in their report, part of which reads thus: "We cannot insist too strongly on the necessity of proper books of account being opened and kept." This may refer more to the treasurer than to the clerk. Then again they say in their report, "we find no ledger or other entries of these in any book kept by the clerk." No doubt the meaning the general taxes and other taxes. The question asked is this: In accordance with the statutes, does the clerk require to keep a ledger or any other book of accounts? If so, how should it be headed?

We are not aware that, under any of the provisions of the Municipal Act the clerk is required to keep a ledger or other book of accounts. In townships the act respecting tile, stone and timber drainage debentures requires the clerk to keep a book in which should be entered report of inspector appointed under that act, as well as particulars relating to debentures issued. The Ditches and Watercourses Act also requires the clerk to keep a book, and in this should be entered the dates in which the requisitions awards, etc. were filed, together with a memorandum showing how, and when parties were notified under the act, and also memorandum shewing the amount of costs to be paid by each according to the awards. Debenture registers should be kept in every municipality and it is the duty of the treasurer to keep the same. The clerk should keep a minute book not only of the council proceedings, but of proceedings in committee. These should contain in a resolution or report of committee of the council, information concerning all accounts which the council has been called upon to pay during the year. There is sometimes a difference of opinion as to whom should have possession of the accounts presented to the council. We believe the proper plan is to attach the order on the treasurer for payment, to each account when passed. These should remain in the treasurer's office as his voucher until audited, when they should be deposited with the clerk. In many municipalities the accounts are copied in a book kept specially for that purpose. This is convenient for the purpose of information when required by the council or committees. The auditors making the report referred to, would, no doubt, if requested, explain the meaning of their report.

REEVE.—I. Has a collector authority to distraint for dog tax?

2. Does it make any difference whether the present owner or occupant of the land is the owner of the dog assessed or not?

3. Can dog taxes be returned to the treasurer with the other taxes as against lands on which the collector reports there is no property to distraint?

1. We think not. If a party has been assessed for a dog and the collector has failed to collect the tax, he should take the proceedings provided by sec. 6 of chap. 214, R. S. O., 1887.

2. The owner of the dog is the person against whom the proceedings should be taken.

3. We think not.

COLLECTOR.—I. If, on the property of a non-resident whose name appears on the assessment roll and who did not give notice requiring his name to be so entered, there are goods and chattles sufficient for amount of taxes, can the collector take any proceedings to levy taxes by distress and sale if payment is not made by the owner?

2. How is the collector to know the non-residents who gave notice and those who did not?

1. A careful perusal of secs. 125 and 126 of the Consolidated Assessment Act, 1892, leads us to conclude that the collector can take proceedings to levy taxes by distress and sale of the goods and chattles on non-resident lands, when such taxes have not been paid by the non-resident owner (although his name appears on the assessment roll) only in the case of non-residents "who have required their names to be entered on the roll, and it would seem that the collector would be justified and empowered to include such lands in his "no property" returns, since there are no goods on the premises on which he has statutory authority to make a levy in case of non-payment of the taxes. There is considerable inconsistency and uncertainty to the point raised by our correspondent in the sections cited. The removal of which seems to demand the attention of our legislators.

2. By application to the clerk of the municipality to whom non-residents must give such notice on or before the 20th day of April in each year, or to the assessor, to whom the clerk is required to deliver a list of persons who have given notice on or before the 25th day of April in each year. See sec. 3, Consolidated Municipal Act, 1892.

CLERK.—The council have decided to offer a reward for each dog found killing sheep in the township. Is there any statutory authority for this? Would such a by-law be legal? Also, is there any statutory authority for the appointment of valuers in the township to decide value of sheep killed by dogs, or to provide for paying them for each valuation out of the dog tax fund?

Municipal corporations can exercise the power to grant rewards only when expressly authorized by the legislature so to do. There seems to be no statutory authority for the passing of the by-law mentioned by our correspondent, and we would, therefore, consider it illegal. There is no authority for appointment of valuers to fix the value of sheep killed by dogs, or to pay them for services rendered in this connection. Any member of the council may examine, under oath, parties making claims for compensation, as provided in section 18, of chap. 214, R. S. O., 1887.

REEVE.—I. The council proposes to pass a by-law under the provisions of section 94, Consolidated Assessment Act, 1892, abolishing statute labor, and providing for the payment of commutation tax. Have they authority to pass a by-law instructing the pathmasters or other officers that may be appointed to collect seventy-five cents from every male inhabitant who is liable to one day's statute labor under section 91 of the said act?

2. It is proposed to submit the by-law providing for the payment of commutation tax, to the electors at the same time as the next municipal election. Can this be done without affecting the legality of the municipal elections for council?

1. We see no reason why the council cannot legally pass a by-law authorizing the pathmasters or other officers that may be appointed to collect the sums mentioned by our correspondent. See Municipal Act, sec. 521.

2. Yes. But the voting on the by-law must be done on separate ballot papers.

RATEPAYER.—Has the engineer of a municipal any right to include, in his award, costs or expenses made by the owner or owners requesting a ditch to be made, before the requisition is filed in the clerk's office, under the Ditches and Watercourses Act?

No. We would suggest in this connection that it would be well for municipal councils to pass by-laws allowing the clerk a fee of, say fifty cents for each name of an owner interested, named in his award, for the services performed by him in connection with the making of the award and that the engineer include such fees in his award when made as part of the fees for making the same.

SUBSCRIBER.—A by-law was passed last year by council of township, to open up, and establish original road allowance in concession ten and to close up, sell and convey to A. B., original allowance on con.

11. The county council would not confirm the by-law and allow the road allowance in con. 11 to be closed up and conveyed, etc. The by-law was perfectly legal and every step taken to make it so. The question I wish you to answer is this: Is the by-law good for the opening of the road in 10th con., or will the council have to go to the expense and formalities of passing another by-law to open it. It was surveyed last week, the party that last year petitioned to have it opened is now opposing it and may give trouble. Will you kindly advise what is necessary to be done by the council?

Section 546 of the Consolidated Municipal Act, 1892, enacts that "no council shall pass a by-law for stopping up, altering, widening, diverting or selling any original allowance for road, or for establishing, opening, stopping up, altering, widening, diverting or selling any other public highway, road, street or line," unless the preliminary proceedings mentioned in sub-sections 1, 2 and 3, of the said section, have been taken. We would call our correspondent's attention to the fact that the legislature does not make the taking of such proceedings necessary before passing a by-law for establishing or opening an original road allowance, nor is the assent of the county council to such by-law required. In the latter case, all that seems to be requisite is the passing of the council of a by-law for the opening of the road allowance (without the preliminaries referred to) and in pursuance thereof to cause the removal of fences and the obstruction thereon, if any. If the case comes within the provisions of section 552 of the said act the formalities set forth in section 553 of the same, we think it advisable that the council repeal or abandon the old by-law and pass a new one, as above mentioned.