

## QUESTION DRAWER.

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only. When submitting questions state as briefly as possible all the facts, as many received do not contain sufficient information to enable us to give a satisfactory answer.—Ed.

W.—1. The clerk made a mistake by writing the word (paid) after \$6.00 for statute labor on the collector's roll, and the collector did not collect it. The mistake has been accounted for in this way: The pathmaster had not returned his list when the roll was made. Afterward, the list was sent in and the clerk trying to rectify it, wrote, paid, and mistook the name. Can this money be collected, and how shall the council proceed.

2. Another ratepayer left seven hours' work of his statute labor undone, the pathmaster returned it undone, the clerk failed to put it in the collector's roll. The amount is 87½ cents. Can this money be collected, and how.

1. We think the clerk had no authority to make the entry in the collector's roll which resulted in mistake mentioned. The collector should be required to collect the amount from the person in default in the regular way.

2. We think the clerk would be responsible. If, on demand, the party in default refuses to pay the amount it might be charged against him in next year's list, but we do not know that he can be compelled to pay it or how it can be collected from him.

Clerk.—Can a municipal council pass a by-law allowing 5 per cent. discount on all taxes paid in on or before the 14th December.

Yes. See section 53, Consolidated Assessment Act, 1892.

W. H.—Can municipalities in the Muskoka district impose a tax or pedlars, license on hawkers, etc., there being no county formation, and unless the townships impose a license there is none collected?

Section 36 of the Act respecting municipal institutions in the districts of Algoma, Muskoka, Parry Sound, Niepissing, etc., chap. 185 of the Revised Statutes of Ontario, 1887, provides that "Except in the cases of townships and villages attached or belonging to a county for municipal purposes, the councils of townships and incorporated villages in provincial judicial, temporary judicial, and territorial districts shall have power to pass by-laws for the purposes mentioned in sub-secs. 2 and 3 of sec. 495 of the Consolidated Municipal Act, 1892." The last mentioned section provides for the passing of by-laws for the purposes mentioned by our correspondent.

A. R.—A. is father, B. is son, assessed as follows:

	Value	Total
A. Owner lot Con. \$1,200		\$1,800
B. Owner lot Con. 600		

B. does not own the property, is a son living at home and assessed as owner. Could A. qualify as councillor if there was an encumbrance on the property of \$1,400?

Yes.

2.—A. is father, B. and C. are sons, assessed as follows:

	Value	Total
A. Owner lot con. \$900		\$1,300
B. Owner lot con. 400		
C. Owner		

B. and C. are not owners, only living at home. There is no encumbrance on the lot, assessed at \$400, the other is encumbered. Could A. qualify as councillor on lot assessed at \$400? he is owner.

Yes.

W.—Can a person who has been elected to the office of councillor be legally qualified, who had, at the time of his election, and still has, an unsettled account against the municipality?

We think the person referred to, had, at the time of his election, such an interest in a contract with, or on behalf of the corporation, as would disqualify him under sec. 77, Consolidated Municipal Act, 1892.

A.—Is it the duty of the auditors appointed by a municipality to audit the school moneys that are placed in the treasurer's hands as well as all township moneys?

We assume that the school moneys you refer to are those mentioned in sections 122 and 124 of the Public Schools Act. For the purpose of disbursing these moneys, the local township treasurer acts as sub-county treasurer, and his sureties are liable to the county for any default in the school grant accounts. The sub-treasurers are required to report to the county auditors on form provided by the Education Department; the vouchers are sent with the report to the county auditors and kept on file with the county vouchers. We are of the opinion that it is not the duty of the township auditors to audit the school grant accounts.

J. E. H.—A municipal clerk receives a salary with extras from voters' list appeals, selection of jurors, registrations, etc. Is he entitled to any fee for acting as returning officer at municipal elections? Is he entitled to any fee for acting as returning officer at a special election, where a by-law is submitted?

We are of opinion that the clerk is entitled to reasonable extra fees for acting in the capacities last mentioned.

COUNCILLOR, PARRY SOUND.—Is a postmaster or his assistant, by reason of holding such office, disqualified for holding the office of reeve or councillor in the district of Parry Sound?

No.

ALGOMA.—In a township municipality, where there is no county organization, is it legal to base the municipal grant to schools on the previous year's time that schools were kept open?

2. It does not seem reasonable that the council in August, when making their estimates should grant, say \$100 to a school for the then current year, as a school might not re-open or might be closed after August.

3. Our council in 1892 made a grant for the time schools were kept open in 1891, and in 1893 made a grant for the time schools were kept open in 1892. Is that right?

4.—Is it the intention that a council shall appoint two auditors at their first meeting, who shall immediately audit last year's accounts to December 31st, or do they audit to any other time of year?

1 and 2. We presume the grant referred to by our correspondent is that provided for in sec. 109 of "the Public School Act, 1891." If so, the grant is based on the time the school is kept open during the year previous to the time when the annual levy is made in August. The teaching year begins on the third Monday in August, and ends on the following 30th day of June. See sec. 193, of the Public School Act, 1891.

3. No.

4. A council must appoint two auditors at its first meeting. The auditors shall examine and report upon all accounts affecting the corporation or relating to any matter under its control for the year ending December 31st, preceding their appointment, and shall prepare an abstract of the receipts, expenditure, assets and liabilities, to be dealt with in the manner mentioned in sub-section 2 of section 263, of the Consolidated Municipal Act, "Et. Seq. The auditors shall also, if directed by by-law of the municipality, examine into and audit the accounts of the corporation monthly or quarterly, and may also be required to make an audit in the event of a change of treasurers in their municipality."

W. T.—A lawyer was returned to our village council this year; he owns no property here, only rents a small house, worth about \$600; he did some business for the last council, for which he was paid \$95.00, and he was attending another small case for which he is to receive \$25.00. Is he eligible, or can he take the declaration without perjury? See section 73.

Our correspondent's information is not sufficient as to the basis of this person's property qualification. Is the house assessed on the last revised assessment roll at \$400 or over, and what is the duration of his tenancy? We think, however, that the person referred to, had, at the time of his election, such an interest in a contract with or on behalf of the corporation as would disqualify him under sec. 77, Consolidated Municipal Act, 1892.

W. H. S.—Can a township clerk claim a pension from the township after serving say for forty years? If so, how much, and upon what conditions?

Section 280, of the Consolidated Municipal Act, provides that a gratuity may be given in certain cases after 20 years' services. A clerk cannot claim a pension for long service.

J. M. D.—A school section bought and built a new school house on another lot and about half a mile from the old school house; converted the old school house into a dwelling house, leased it with the land attached to a private individual. Is the tenant liable for taxes on the old school house?

Yes.

J. S. F.—Can a man occupy the dual positions of assessor and collector of taxes in a town?

We are of opinion, from the present reading of the statutes relating to the subject, that one and the same person cannot hold the offices of assessor and collector in towns. See declaration office set forth in sec. 271 of the Consolidated Municipal Act, 1892, and answer to "New Subscriber," in March number, page 86, 1893.

T. U.—Is a deed from the crown necessarily absolute evidence as to the quantity of land liable to assessment in a lot or part of a lot, or an island in a lake and separated from the main land surrounding the lake, the deed stating the quantity of land, more or less?

In case an objection is taken by an assessor to the quantity of land returned, and thus proven by a deed, would it necessitate the survey of the land in question, to make a valid assessment of the land in question?—for example, R. X. is assessed for an island, computed by the assessor (in the