

Township Clerk and School Board.

115.—G. K.—Is the township clerk (not being an official of the school board) bound to furnish school board with a map of school section without any remuneration from them—nothing in relation thereto being specified in his engagement with council? I see by clause 95 re penalties, etc., that there is a penalty attached for refusing to do so. If so, can the municipal council pay the account and charge school board with same?

Section 95 of the Public Schools Act, provides that the clerk shall be liable to the penalty therein mentioned, if he neglects or refuses to prepare and furnish the map of the school sections of his municipality, as required by The School Act. Sub-section 4 of section 11 of the act provides that the clerk shall prepare the map in duplicate and furnish one copy to the county clerk, for the use of the county council, and retain the other in his office for the use of the township corporation. The act makes no provision for the furnishing by the clerk, of the map to the board of trustees of any school section in his township. If any such board requires a copy of such map or any part of it, the board of trustees should pay the clerk a reasonable sum for doing the work. See also sub-section 1 of section 284 of The Municipal Act as to clerk's fees for copies of documents in his possession.

Voters' Qualification in Muskoka.

116.—MUSKOKA.—1. A is assessed for \$70 and B for \$75, different property, they are owners and ratepayers. Can they vote at municipal elections?

2. C owns house and lot, is assessed for \$100. He pays taxes and does statute labor. D is tenant, but pays no rates. Can both or either vote at municipal election? If not, what part voters' list should they be placed on?

3. E is a widow, owns house and lot; son is a laborer, is assessed as tenant and mother as owner. Can both or either vote at municipal election?

4. F is a yearly tenant, is assessed for \$600. Can three sons qualify to vote at municipal election? I maintain any person whose property is assessed for less than \$100 cannot vote at municipal election?

1. Yes. See section 18, chap. 225, R. S. O., 1897.

2. Both can vote if they possess the other qualifications mentioned in section 18, one as a freeholder and the other as a resident householder.

3. The son can vote as a resident householder if he possesses the other qualifications contained in section 18, but not the mother.

4. No. See sub-section 3 of section 18 of the above act, and see section 86 of The Municipal Act. We are assuming that the three sons are living with the father.

Qualification of Reeve and Councillors—Treasurer's Bonds.

117.—L. S. T.—1. What are the financial qualifications for reeve and councillors for townships?

2. Can the bonds of treasurers of townships (or rural school section) dated 10 or 12 years ago, when he first assumed office, be made to do duty year after year without being renewed; council simply accepting same old document each year?

3. Would it still be binding on those bondsmen who signed it 12 years ago, or should new bonds be drawn up each year?

1. The person qualified to be elected reeve or councillor in townships are such persons as reside within the municipality, or within two miles thereof, and are natural born or naturalized subjects of Her Majesty, males of the full age of 21 years, and not disqualified under the Municipal Act; and who have, or whose wives have, at the time of the election as owners or tenants, a legal or equitable freehold or leasehold, or an estate partly legal and partly equitable, or an estate partly freehold or partly leasehold, rated in their own names or in the names of their wives, on the last revised assessment roll of the municipality to at least the value following, over and above all charges, liens and incumbrances affecting the same: Freehold to \$400., or leasehold to \$800. If any such person at the time of election is in actual occupation of any such freehold rated in his own name, or in that of his wife, on the last revised assessment roll of the municipality, he shall be entitled to be elected, if the value at which such freehold is actually rated on such assessment roll amounts to not less than \$2000, and for that purpose the said value shall not be affected or reduced by any lien, encumbrance or charge affecting such freehold." See section 76 of the Municipal Act.

2. In the case of a township treasurer the bond continues binding from year to year if it is to endure so long as the treasurer continues in office, and that is so even though the treasurer is reappointed formally each year, such reappointment being regarded simply as an affirmation of his continuance in office. In the case of a treasurer of a school board we do not think the sureties are liable beyond the year for which the treasurer is appointed, where a bond is given, because the School Act contemplates the appointment of a treasurer each year. There is no provision in that act as there is in the Municipal Act, that the officers of the school board shall hold office until removed by the board.

Time for Collecting Taxes.

118.—W. K. W.—1. What is the limit of the time set to collect taxes?

2. How long can a council extend the time for the collector to collect taxes?

Section 144 of The Assessment Act provides that: "In towns, villages and townships, every collector shall return his roll to the treasurer on or before the 14th day of December in each year, or on such day in the next year, not later than the 1st day of February, as the council of the municipality may appoint." Section 145 provides that: "In case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as in the last preceding section mentioned, the council of the town, village or township may, by resolution, authorize the collector, or some other person in his stead, to continue the

levy and collection of the unpaid taxes, in the manner and with the powers provided by law for the general levy and collection of taxes." Generally speaking, until the taxes have all been collected and the roll returned to the treasurer, the collection can be proceeded with under the above sections.

2. The council can extend the time to a date not later than the 1st day of February, under section 144 of The Assessment Act.

Bank—Assessment of Local Branch for Income.

119.—G. M. H.—We have a branch of a chartered bank in our village which has always been assessed for \$1,000 income.

This year the manager has appealed against the assessment, on the grounds "that the tax paid by banks to the Dominion government supercedes any power municipalities might have to tax the branch offices on their income." Is their contention correct, or not?

Sub-section 10 of section 2 of The Assessment Act defines "personal estate" and "personal property" as all goods, chattels, etc., income, and all other property, except land and real estate, and real property as above defined, and except property herein expressly exempted. Sub-section 2 of section 39 of the act provides that the personal property of a bank, etc., shall, as hitherto be exempt from assessment, but the shareholders shall be assessed on their income derived from such companies. It would therefore seem that the branch bank in your village can not properly be assessed for income.

Illegal Tax Sale.

120.—I. C. T.—The county treasurer sends a list of lands liable to be sold for taxes to the township clerk to be placed in the collector's roll of 1897. The clerk omitted placing said list of lands in the collector's roll as being in arrears. The taxes for 1897 were paid on said list of lands consequently they were not returned again to the county treasurer. The county treasurer sells this said list of lands for taxes in May 1898. I claim he has no right to sell these lands. Chap 24, s. 176, R. S. O.

We agree with your view of this matter. In the case of *Donovan v. Hogan*, 15 A. R., 432, it was held that the duties of the assessor and township clerk, under sections 109, 110 and 111 of R. S. O., 1877, chap 180, are imperative and not directory merely, and their performance is necessary to make a tax sale valid. Sections 153, 154, and 155 of chap. 224, R. S. O., 1897, are substantially the same as the sections referred to in the above case. See also *Deveril v. Coe*, 11 O. R. 222, in which it was held that a tax notice could not be supported, as the notice required by section 109 (1897, R. S. O., c. 180), (now section 153, R. S. O., 1897, c. 224) that the land was liable to be sold for taxes, had not been given, and that such irregularity had not been cured by sections 155 and 156 (now 208 and 209) of the act.

Liability for Fencing New Road.

121.—C. M. C.—Municipal council passed by law in '95, establishing a road along the dividing line between A and B, B gives full