

the tax by this Act established should be maintained, but that the application of the proceeds thereof by this Act provided should be dispensed with, it shall be lawful for such council by by-law to declare that such application shall be dispensed with."

Collection of Poll Tax in Village—Changing Mechanics' Institute to Public Library.

22—J. G. S.—1. What length of residence is required in a municipality before poll tax can be collected?

2. A person between 21 and 60 years of age pays over \$2.00 taxes in a village or town, and is working in another town, does his paying taxes in the former exempt him from poll tax in the latter, he not being assessed in the latter?

3. A man and his two sons being jointly assessed for a property pay taxes to the amount of \$3.90 exclusive of frontage tax for sidewalk, are all or any exempt from poll tax?

4. A tenant's holding is valued or rated column 13 in the assessment roll for say \$500, but is carried out to the owner only column 17. The owner thus paying taxes. Is the tenant liable for poll tax?

5. A Public Library Board, formerly Mechanics' Institute, organized under Part III. of Public Libraries Act desires to have it reorganized into a Free Library. What are the formalities to be gone through with?

1. The Assessment Act (section 97) does not prescribe any length of residence to render a person liable for the tax mentioned in the section. All persons mentioned in the section resident in the municipality, at the time the tax is to be collected, as provided in the by-law of the municipality, is liable for the tax.

2. This person is exempt from paying the tax mentioned in section 97 in the town in which he is working for, as we understand, he is not "an inhabitant" of the town, but simply working there, and has his place of residence in the town in which his property is located.

3. This man and his sons are all exempt from payment of the tax mentioned in section 97 of the Act.

4. This tenant is assessed on the assessment roll of the town, and no doubt indirectly pays the taxes or a part of them, as the amount of the taxes was likely taken into consideration by the owner when fixing the amount of rent to be paid by the tenant, and we are therefore of the opinion that the tenant is exempt from payment of the tax mentioned in section 97.

5. Section 16 of chapter 232, R. S. O., 1897, and following sections fully set forth the procedure to be followed in changing a Mechanics' Institute to a Public Library.

Qualification of Auditor.

23—SUBSCRIBER.—1. M. has been auditor. He is the owner of a bush farm outside of our village. He has on several occasions sold timber to this municipality for sidewalks and culverts. Now he proposes selling sand and gravel. While doing this is he a lawful auditor?

Sub-section 1 of section 299 of The Consolidated Municipal Act, 1903, provides that no one, who at the time of his appointment, has, or DURING the preceding year, had, directly or indirectly, alone or in conjunction with any other person, a share or interest in any contract or employment with or on behalf of the corporation, except as auditor, shall be appointed an auditor. We are therefore of opinion that M. cannot legally be appointed to this office.

Collection of Costs of Award Under The Ditches and Watercourses Act.

24—J. K.—1. On the 9th of November last the Township Engineer made an award under The Ditches and Watercourses Act. I placed the costs on the collector's roll against the persons named in the award (the collector had not taken the roll at that date, though it was completed for some time.) Did I do right?

2. An appeal has been put in against the award on the

grounds that the Engineer did not get an outlet, and that the costs are excessive. Can the collector collect the costs that are placed on the roll before the appeal is heard?

3. If it was not right to place the costs on the roll after the roll was completed, could said costs be placed on roll for 1904?

1. The clerk has no authority to place these costs on the collector's roll until after the expiration of fifteen clear days, after the filing with him of the Engineer's award, within which time any owner dissatisfied with the award has the right to appeal against it as provided by section 22 of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285.) By section 27 of the Act the municipality is required to pay the charges, fees and expenses incurred in the making of an award under the Act within 10 days after the expiration of the time for appeal, and if they are not repaid forthwith by the persons awarded or adjudged to pay the same, the municipality shall cause the amount, with 7 per cent. added, to be placed on the collector's roll, etc. The clerk should notify each party to the award of the portion of the costs he has been awarded or adjudged to pay after the filing of the award and also after the appeals (if any) have been disposed of.

2. No.

3. Yes.

Purchaser of Timber not Liable for Taxes on Land.

25—J. D.—1. A. sold the standing timber on part of his lots to B. B. afterwards sold the timber to C. A. subsequently sold the land to D. D. is a non-resident and has not paid any taxes. The land is sent to the county treasurer for sale. C. has some cord wood cut which is now lying in the bush. As the collector cannot seize on anything that D. has because he has nothing to seize, can the collector seize the wood from C. which he has already cut and any he subsequently may cut?

It is not stated who was assessed for this land in the year for which these taxes are payable, but we assume that C. was not so assessed, as he appears to be interested only as the purchaser of the timber. If this is the case C. is not the "person assessed" within the meaning of sub-section 1 of section 135 of The Assessment Act, and his name does not appear on the assessment roll for the year as liable for the taxes, and the wood now cut or hereafter to be cut on the premises belonging to him cannot legally be seized and sold to realize the amount.

Taxes Returned by Collector "Instructed by Council Not to Collect" do Not Remain a Charge on the Lands.

26—J. H.—On page 2,765, section 147 of chapter 224, R. S. O., is given the three headings under which collectors are to make returns to treasurer of uncollected taxes.

Under the first two headings it is apparent that the taxes so returned are to remain a charge against the land and collectible as provided.

But under the third heading, "instructed by council not to collect," it is not so plain, besides I find no other place in the statute where this power is referred to or mentioned.

What does the clause mean? Under what conditions are the council to exercise their power? Do the taxes so returned constitute a charge against the land to be collected in the same way as is provided for the collection of all other back taxes, or are they to be considered as foreign?

A municipal council cannot legally authorize its collector not to collect any taxes on his roll, unless it clearly appears that they have been entered therein by mistake and their payment by the owner of the lands against which they have been entered cannot be enforced. Any sum that the council thus instructs its collector not to collect is, in effect, cancelled, and ceases to be a charge on the lands against which it was entered on the roll.

Council Should Levy Amount Mentioned in Trustees' Requisition.

27—A. W. W.—1. The trustees sent in enclosed requisition for school money to the municipal council for the August meeting.