

If the lease is prepared under The Act Respecting Short Forms of Leases (and as to this we cannot say, not having seen it) we are of opinion that the lessee will, in the absence of express reservation in that regard, have to pay the school debenture rate during the term of his lease. Under the above Act the covenant to pay taxes means that the lessee "will pay all taxes, rates, duties, and assessments whatsoever, whether municipal, parliamentary or otherwise, now charged, or **HEREAFTER** to be charged upon the said demised premises, or upon the said lessor on account thereof."

Assessment of Hotel Property.

285—P. M. A. L.—Last year I assessed the three hotels of this village at their actual cash value, said cash value being the price for which these three hotels were sold recently.

As I had assessed all other properties on the same basis the owners of the above mentioned hotels made no objections, being satisfied to be equalized with others. This year they objected to the actual cash value on the ground that their properties derive a certain proportion of said value from the license which they claim is a privilege on the man in whose name it is issued, not to the place.

I admit the license adds to value of property but I assess the hotel as a hotel not as anything else, and I cannot assess it otherwise.

Will you kindly give me your opinion and let me know if the claim of the hotel proprietors has any weight?

We do not agree with the contention of the hotel proprietors. We are of opinion that the assessor pursued the right course in assessing the hotels at their actual value, as required by section 36 of The Assessment Act, 1904.

Privileges of Dogs Running at Large.

286—LANARK—What rights have dogs or their owners to be allowed to run at large on public streets, sidewalks and other public places and private places and committing a nuisance thereon? Can they run at large without being accompanied by their owners? Can they legally wander about alone? In an incorporated village where there is a dog tax of one dollar per year, payable with other taxes, the dogs are not tagged. Are they allowed to wander about alone and is there any redress to residents for any nuisance committed by dogs on their property?

We cannot satisfactorily answer this question without being informed as to whether the municipality has passed a by-law restraining and regulating the running at large of dogs therein, pursuant to the provisions of section 540 of The Consolidated Municipal Act, 1903, and if such a by-law has been passed we should have a copy of it. Section 1 of chapter 271 of The Revised Statutes of Ontario, 1907, provides for the levy of a dog tax in every municipality. If the tax is levied under the latter section, and no by-law has been passed under the former restraining and regulating the running at large of dogs in the municipality, they may roam about at their own sweet will, but if they occasion any damage or injury to any person or his property, the owners can be held responsible.

Assessment of Standing Timber—Time When Public School Amendment Act Came Into Effect.

287—SUBSCRIBER—1. Mrs. D., widow, owns a certain lot in our township for a term of years. On the lot there is a valuable piece of timber which D. sold to A. for about twenty thousand dollars. Who should be assessed for value of same or is there anything in Assessment Act covering this matter? A. just has the right to cut and manufacture on said lot for three years. As for the business assessment, it would be hardly worth bothering with.

2. Regarding the amendments in The Public Schools Act. It appears that there is considerable dissent as to when same takes effect as the 1906 Statutes say said amendments shall take effect after present calendar year but some trustees look at it in a different light. Would you kindly give me your views on same?

1. This land and the timber thereon should be assessed to the owner of the land, at their actual value, as required by section 36 of The Assessment Act, 1904. It is no concern of the assessor's or municipal Court of Revision as to whether the timber has been sold or not.

As to what proportionate parts of the taxes the owner of the land and the owner of the timber should respectively pay is a matter for arrangement between them.

2. The Act referred to (chapter 53 of The Ontario Statutes, 1906) received the Royal assent on the 14th May, 1906, and came into force on that day. In working out the Act, a large number appear to have been misled by the language of sub-section 4 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of the above Act. This sub-section, however, applies only to the time for the exclusive application of sums collected to payment of teacher's salaries.

Procedure for Expropriation of Electric Light Plant.

288—F. L.—Would you please to publish procedure in a corporation taking over from a company an electric lighting plant and putting it under municipal ownership.

The procedure referred to will be found in sub-section 4 of section 566 of The Consolidated Municipal Act, 1903, commonly known as the "Conmee" clauses of the Act.

Granting of Rebates and Remissions of Taxes.

289—J. I. C.—A manufacturing concern in a town was assessed under the provisions of The Assessment Act, 1904, Edw. VII. No appeal against the assessor's returns having been made nor could successfully have been, nor yet ever claimed that there was any error, palpable or otherwise, in assessment or collector's roll. Towards the end of the year, 1906, the manufacturer applied to the council for a rebate on their taxes, claiming that they were not then nor had they been for some time, manufacturing in that particular branch of their business. The council of that year, 1906, referred the matter to the Court of Revision and the Court of Revision laid the matter over to be taken up by the Court of Revision of this year, 1907. I may say the one principal reason, amongst others, was to ascertain what the facts might be (as the taxes are paid on the instalment principle) before the last instalment of taxes became due. The manufacturers in question renewed their application to the council of 1907 and by it was granted a remission or rather ordered that the collector be instructed to strike $\frac{2}{3}$ of the business tax off the roll.

Is the *modus operandi* pursued by the council legal and if not, how should the case have been dealt with?

2. Is a council the proper body to determine rebates or reduction of taxes or is it the Court of Revision, subject to a by-law of the council in so far as said by-law is consistent with the statutes?

3. Can a council remit taxes legally levied, in whole or in part? If so, please refer to the section of the Act governing same.

4. Can a Court of Revision under a by-law of council, or otherwise, remit or reduce taxes legally levied? If so, please state circumstances.

1. We do not think so for the reasons hereafter given.

2. The Court of Revision is the proper body to deal with questions of the remission of taxes, subject to the provisions of any by-law that may be passed by the council in that behalf as is provided in section 112 of The Assessment Act, 1904.

3. No, the Court of Revision may do this, under the circumstances stated in the above section.

4. The Court of Revision may remit or reduce taxes under the circumstances mentioned in the above section, but we are of opinion that this is not a case to which the section applies.

Extension of Time for Return of Assessment Roll.

290—R. J.—Has a council power to extend the time after the 30th of April for assessor to return assessment roll?

A council has no authority to extend the time for the return of the assessment roll beyond the 30th day of April in any year. If the assessor does not return his roll, duly completed in accordance with the provisions of the Act on or before this date, he is liable to the penalty provided by section 197 of the Act, and if he does not return his roll on or before the 1st September in any year, he is liable to the penalty provided by section 201 of the Act.