

2. The son cannot be compelled to support him. The powers contained in section 588 are not confined to county corporations, but may be exercised by townships, villages, etc.

3. Section 36 of chapter 223, R. S. O., 1897, empowers the council to pass a by-law for imposing an annual business tax upon certain classes within certain limits. This section defines annual value as being an amount representing 7 per cent. on the assessed value. The annual value in this case would be \$49. If a business tax of 7½ per cent. is imposed the tax would be 7½ per cent. on \$49; that is \$3.67.

Village Council and Burying Ground.

300.—MUSKOKA—Can the village council, without request or consent of committee, take charge of burying ground inside village limits? Committee held deed for several years before incorporation.

No.

Destroying Noxious Weeds—Court of Revision.

301.—SUBSCRIBER—Concerning the destroying of noxious weeds, our municipality have no by-law passed. Has any ratepayer a legal right to compel the pathmaster to force a farmer to cut noxious weeds on his farm, such weeds growing in amongst the grain? If so, does the Act apply to the District of Algoma?

2. Who is the proper person to preside at the court of revision, reeve or clerk?

1. The Noxious Weeds Act, chapter 279, R. S. O., 1897, is applicable to every municipality in Ontario, and requires every occupant of land or the owner to cut down all Canada Thistles, Ox Eye Daisies, Wild Oats, Rag Weed and Burdock, and also all other noxious weeds to which the act may be extended by by-law of the municipality. It is a pathmaster's duty to see that the provisions of the act are carried out, by cutting down and destroying all noxious weeds growing on the highways. The act provides for the appointment of an inspector to enforce the provisions of the Noxious Weeds Act. A pathmaster has no authority except as to weeds on the highways.

2. The Assessment Act does not provide that the reeve shall preside at meetings of the Court of Revision. The members of the court should appoint some one of themselves to preside. The clerk is not a member of the court and has no right to preside. It is his duty to record the proceedings of the court.

Re Tax for Statute Labor not Performed 1898 to go on Roll 1899.

302.—H. M.—Re section 110 assessment roll commented on by you on page 94, June. I might say that I believe said section and sub-section 2 to be irreconcilable as the sub-section provides for the treasurer paying moneys he has not in his possession. Section 109 provides for overseers of highways making returns before the 15th of August of non-residents, and in my opinion should also embrace or include residents. I think the Assessment Act 55 Vic., chapter 48, sections 100 and 101 is all right for carrying out its intention, but the late law is all wrong and cannot be carried out in accordance therewith. I therefore hold that

the Legislature acted very unwisely in making the change. In this township we have a by-law making it an overseer's duty to return his list of Statute Labor to the Clerk on or before the 15th day of August, subject to a fine if he does not so return it. I presume under the law these by laws will be illegal.

Section 101 of the Act of 1892 was amended in 1897. See page 124 of the statute of 1897. We do not know why the Legislature made this change, but it saw fit to make it, and it is certainly plain enough, and the clerks must comply with it, and not with any by-law of the municipality. He derives his authority under the statute.

Protestant Separate School Supporters—Assessment.

303.—J. B. P.—We have a Protestant Separate School in our township established since about five years. The Clerk has never received any returns required by section 13, chapter 294, R. S. O., 1897, as it appears no returns were made as provided by section 12. The names of supporters of said school were given by the trustees and the Clerk was ordered by the Council to exempt these from the Public School general taxes. A is assessed as occupant of the lands situated in the school section in which the Protestant Separate School is formed, but he resides in an adjoining township about 3 miles or more in a direct line from the school-house; the owners of the lands occupied by A reside in the Province of Quebec. And B is assessed as owner of lands in said school section, but it appears that the real owners are C. P. L. & S. Co., of Toronto, and he resides hundreds of miles from said school. They are assessed A and B as public school supporters. The trustees through their secretary, have applied to the Court of Revision to have A and B along with others placed on the assessment roll as supporters of said Protestant separate school. The Court of Revision have refused to place A and B as such supporters but granted their request for the others. The Court was held on the 23rd of May, 1898, the roll was finally revised the next day, and said Court was adjourned *sine die*. On the 3rd day of June an appeal was filed in the Municipal Clerk's office by the solicitor of A and B, therefore:

1. Could any one name be on the Collector's roll as supporters of the said Protestant Separate School?

2. Should the appeal of A and B be heard, and if so is the Court or Judge justified in placing them as supporters of either the said Separate school or public school?

3. Could the Council levy and collect the taxes of said Protestant Separate School if requested by the trustees?

Sub-section 2 of section 2, chapter 294, R. S. O., provides, "No person shall be a supporter of any Separate school for colored people unless he resides within three miles, in a direct line, of the site of the school-house for such Separate school." Now, unless A resides within this limit he cannot be a Separate school supporter at all. From what you state it does not appear certain whether he is within this limit. Upon examining that part of the Separate Schools Act which relates to Protestant and colored Separate schools we cannot understand what the court of revision has to do with the matter. The 12th section requires half yearly returns to be made by the trustees to the County Inspector, whose duty it is to make a return to the clerk in the manner provided by section 13. Under section 14 the

clerk, in making out the collector's roll, is governed by the inspector's return under section 13, and section 14 says: "The clerk shall not include in the collector's roll for the general or other school rate, etc., any person whose name appears upon the last mentioned return. It follows, therefore, that in order that a person may be exempt from public school rates it is necessary that the above returns should be made because they appear to be the only authority for the clerk to omit them from the collector's roll.

1. No.
2. No.
3. No.

Joint Assessment—Statute Labor—Omission in Assessment Roll—Clerk's Duty.

304.—J. R.—1. In reply to question 208 you state that \$100 is not sufficient to give a vote to both owner and tenant, owner being a non-resident. By 254 (2) A can vote as F and B and C as T's on \$200. Why the difference in these cases? If A were non-resident questions 208 and 254 would be the same.

2. A, B and C are assessed as follows:—
 A—Lot 22, concession 1, \$1,000,
 B—Lot 21, concession 1, \$1,300, } \$3,700.
 C—Lot 21, concession 2, \$1,400, }

The above is a sample of several cases. A, B and C are, I hold, separately assessed for separate parcels and therefore statute labor must be computed on each separate amount and not on the total. (a) Am I right. (b) Is the above a joint or separate assessment?

3. A is assessed for a certain amount, but the letter F is not in column 4. What is the clerk's duty in such a case, the matter being overlooked at Court of Revision?

1. Upon looking at question number 208 we find that part three is not the case of a farmer and his son, though the principal part of the enquiry is in regard to farmers' sons. Section 92 of the Municipal Act provides, "In case both the owner and occupant of any real property are severally but not jointly rated therefor, both shall be deemed rated within this act." It is difficult to understand why this section makes such a provision. The question as to whether two persons, owner and tenant, are jointly or severally rated will arise in actual practice only upon the form of the entry which the assessor makes in his roll, and there is no provision which we are aware of defining in what particular form the assessor is to make an entry in his roll where he desires or is required to assess the two jointly instead of severally. We would suggest that in all cases of this kind the clerk should place both names on the Voters' List and leave it to any person to appeal to the county judge.

2. This appears to be the case of three separate and distinct owners of three different parcels, and we cannot understand why the assessor should have bracketed them and set down the total amount of the three assessments. There is nothing to show that this is a joint assessment and we think you are right.

3. The clerk's duty is to act on the roll as he finds it, he has no right to make any changes in it.