

of the Act, he will have the right to vote at municipal elections.

3. In part 1.

Re-imposition of Dog-Tax.

166—J. H. M.—Some years ago we had a dog-tax imposed in this municipality, and some three or four years ago the council was petitioned by some twenty-five ratepayers to have the dog-tax abolished, and this year the council wants to levy the dog-tax again. How can they do it legally? Will they have to have a petition from the ratepayers, or can they levy it by by-law, as it is necessary to have the tax put on again?

You do not state whether the council passed a by-law in response to the petition, but we assume that it passed a by-law, doing away with the levy of a tax under chapter 271, R. S. O., 1897, and, if that is the fact, the council can repeal that by-law, and, when that is done, the provisions of chapter 271 shall thereupon take effect, or the council may pass a by-law under subsection 2 of section 546 of Municipal Act, imposing a tax on dogs for purposes of revenue. If the latter course is adopted the tax will not be available for the purpose of paying damages for sheep killed by dogs.

Cost of Preparing December Statement—Payment of Drainage Rebate—Auditor's Duties.

167—MIKE.—1. The council voted \$8.00 for preparing financial statement, which is illegal? (a) How may it be stopped? (b) If the members are liable, please explain.

2. A and B are adjoining townships. A constructs a drain under the Ditches and Water-courses Act, known as the Trent Valley Drain, which has its outlet in B. B was served with a copy of the engineer's report, estimating the cost of B's portion at \$370.00. B adopted the report and passed a by-law, authorizing the reeve to borrow the amount by issuing debentures, bearing interest at 5%, payable in two years. Said by-law was passed and debentures issued Feb. 10th, 1900. The debentures were sold August 1st, 1900, at 4% interest, and the money deposited in the treasury of B, and is claimed to be kept separate from the other township funds. The drain was completed in April, 1900. The reeve received \$1.50 for selling the debentures. At a joint meeting of A and B, held October 1st, 1901, to arrange a settlement regarding townline expenditures, etc., the drain account was settled. No rebate has been paid back yet. Can A charge B interest for not paying the money as required by the Act?

3. When should the rebate be paid back? and how may we determine that time in regard to any drain?

4. Can the ratepayers collect 5% on the rebate, if not paid at the proper time?

5. Can a ratepayer demand a detailed statement, showing amount collected, cost and expenses, rebate, etc., and if not, how may he find out whether he is receiving the correct amount of rebate?

6. Will the ratepayers be charged with all expenses, such as part of the cost of joint meeting, expense of auditing drain account, etc., or simply those included in the engineer's report?

7. Name the fees for executing the two debenture forms and coupons?

8. Why is it necessary to register a drainage by-law?

9. You might define the auditor's duty in regard to drainage matters?

1. We presume you refer to the statement to be prepared annually by the council and published subsequent to the

meeting to be held on the 15th day of December in each year. It is the duty of the officials of the municipality to give the council all reasonable assistance in the preparation of this statement, and they cannot insist on payment for such aid as a matter of right. If, however, the council is of opinion that these officials should receive remuneration for doing this work, in addition to their regular salaries, and that \$8 is a reasonable amount to pay them, or if the council employ other persons to do the work, we cannot see that they are acting illegally in ordering and directing the payment of the money.

2. We are answering these questions on the assumption that this drain was constructed under the provisions of the Drainage Act, (R. S. O., 1897, chapter 226) and not under those of the D. & W. Act, (R. S. O., 1897, chapter 285) because the line of procedure you describe is that laid down in the former Act. By section 62 of the Drainage Act, the amount due from B to A should be paid over within four months from the date of the service of the documents mentioned in section 61 of the Act, on the head of the municipality B, and if it be not then paid, A is entitled to collect from B interest on the amount at 5 per cent. for such time after the expiration of the four months as the money is retained by B. It appears, however, that a settlement was made in October, 1901, and assuming that to be so, the interest can be charged from that date only.

3. By the rebate in this case, we presume you mean the difference between the rate of interest charged in the by-law, namely, 5 per cent. to be levied thereunder and that which the township is required to pay on the debentures issued under the by-law as sold, namely, 4 per cent. The by-law providing for the original levy should be amended so to give the contributories to the cost of the drainage works described therein the benefit of it, pro rata, according to their original assessments respectively, and the sum to which each contributory is entitled, should be applied by the council towards the reduction of the rates imposed by the original by-law for the work in each and every year after the completion of the work. (See subsection 3 of section 66 of the Act.) This rebate should be provided for in the next annual levy, after the money has been received by B and should have been paid over to A.

4. There is no provision made in the statute for the allowance of the interest.

5. A ratepayer is entitled to examine the books, papers and accounts in possession of the clerk in order to obtain this information, at any reasonable time, free of charge. (See section 284 of the Municipal Act, subsection 1.)

6. This drainage account and all parties to be benefited by the construction of the drainage works, will be charged with all costs and expenses necessarily incurred

in carrying out the drainage works from the time the engineer's report is filed until the drainage work and all the business connected therewith, is completed.

7. Such a fee as the council deems necessary and reasonable in order to effect an advantageous sale of the debentures.

8. Sec. 396 of Mun. Act makes it the duty of clerk of municipality to register a drainage by-law in the case of a township drain, though under section 398 it is optional in the case of a city, town or village to register a drainage by-law.

9. A drainage account is one of the accounts of a municipality and the duties of the municipal auditors in regard to it are the same as those they are required to perform in regard to any other account or accounts of the municipality. You will find the duties of auditors laid down in section 304 of the Municipal Act.

By-Law Establishing Width and Level of Streets and Protecting Boulevards.

168—A. C. S.—Would you kindly give, in your next issue, a short form of by law for establishing widths and levels of streets and boulevards, with penalty clause for persons driving on or damaging the latter?

We cannot prepare a by-law that would answer this purpose or give any degree of satisfaction from the information at hand. Before the council passes a by-law of this kind it should obtain the services of some competent engineer to make a survey and take the levels and establish the grades of all the streets in the town and report thereon to the council. At the same time he could locate and determine the nature and extent of the boulevards, locate trees, etc. This report would form the basis of and be incorporated in the by-law which could then be properly prepared and passed by the council. A few years ago the town of Renfrew followed this course, and had Mr. G. A. McCubbin, C. E., of St. Thomas, make the survey and report for them. The experiment proved an eminently satisfactory one. We would suggest that you correspond with Mr. Rochester, the clerk of Renfrew, if you desire more complete information on this subject. A by-law could afterwards be passed providing for the protection of the boulevards, pursuant to subsection 5 of section 638 of the Municipal Act.

Collection of Drain Arrears and Costs.

169—I. J.—It has been the custom in this township in the past to charge all sums expended for minor repairs of drains to the account of the drains interested. The repairing and rebuilding of bridges over drains has also been charged to the drain accounts. In several cases costs have been incurred by appeals to the referee, either by ourselves or neighboring townships, against engineer's reports for the construction or repair of drains, and these accounts have been charged to the account of the drain to be constructed or repaired. It sometimes happens that the sums charged to a drain account in a given year are too small to be worth levying a special rate for. In other cases lawsuits have hung on from year to year and it has been almost impossible to ascertain the costs till more than