

posted up giving all ratepayers notice that this vote was to be taken, and if any did not appear it being their own fault, all appearing voting for exemption of tax, neither municipal or school tax being stated and thus meaning both. Some ratepayers since claim they only intended exempting municipal tax and supposed they were voting to that effect.

We intended to say that a municipality has not had the power to pass a by-law exempting property from school rate since the 14th April, 1892. Section (73) the School Act shows that the use of the word "after" was the printed term. The consent of all the ratepayers would not make the by-law good.

Rural School Year and General Township Assessment.

180.—W. P.—1. The Public School Act, 1896, section 66, says: "Which has been kept open the whole year." Does this mean the calendar year? If not, when does the school year commence?

2. If an assistant teacher commenced to teach immediately after the summer holidays (being engaged a few days previous) how much should that section get from township funds by reason of having an assistant?

3. Referring to second question, should council of the same year pay this money or council of the following year?

1. The rural school year commences on the third Monday in August, and ends on the 30th of June. See section 89 of the Act.

2 and 3. The school rates are usually fixed in August, and the amount of the general township assessment is determined by the facts relative to the previous school year.

Effect of Employment of Disqualified Teachers.

181.—TRUSTEE.—A teacher holding a third-class certificate, also second non-professional, having taught four years without renewal of county Board, has been hired by two members of the trustee board, the third, the secretary-treasurer, refusing to sign on the ground that the teacher was not the holder of a legal certificate of qualification, not having complied with the requirements of section 87 of public school regulations.

1. Is the agreement of any value? The corporate seal has not been attached to it.

2. What position will teacher and trustees be in if ratepayers refuse to pay tax for teacher's salary?

3. Have the trustees a legal right to levy tax for salary under the circumstances?

1. No.

2. No rate can be levied, neither can the teacher collect his salary from the trustees.

3. No.

Width of Road Opened. Liquor Licenses.—Registration of B. D. & M., Unorganized Territory.

182.—C. C.—1. I herewith enclose resolution of the municipal council re a certain road, A. Cote, whose name appears in the first resolution now objects to giving road 66 feet. You will see that he had previously consented, with others, to pay for all demands for lands taken in excess of twenty-five feet. He now claims for payment. The council do not wish to pay for land, and if it has not the power to open road 66 feet wide, will close it. Kindly advise as to the best way to settle this dispute?

July 17th, 1894.

That the petition of Arthur Cote, Louis Ramillard and others, asking to establish road from division line between lots 8 and 9, to the

west, two acres of lot 6 in the third concession, township of Caldwell, on the south side of Veuve river, be granted, said road to be 25 feet wide. Should the said road require to be widened the parties petitioning to pay for the land taken in excess of 25 feet in width, otherwise the said line of road to be closed.

December 18th, 1897.

That whereas, the parties bordering along the road south of Veuve river, from Government road east to lot No. 6, in the third concession, have by their petition, prayed this council to widen said road, and make it 66 feet wide, same as all other public roads, and whereas the said parties have agreed to settle all claims for land taken in excess of 25 feet wide, (as specified in the resolution passed on the 17th of July, 1894,) excepting Mr. A. Cote, therefore it is resolved that the prayer of said petition be granted, and that said road be made 66 feet wide under the conditions herein named.—Carried.

2. When is the council supposed to notify the hotel-keepers that their licenses may be maintained by paying the necessary duty, and what is the mode of procedure?

3. Is the council compelled by law to pay for the registration or B. D. and M. occurring in the adjoining townships not organized.

1. Without the consent of all parties interested or affected the council cannot establish the road as intended unless it proceeds in the manner provided by section 632, cap. 223, R. S. O., 1897, and compensation must be paid for all land taken, if the owners insist upon it.

2. We are not aware of any notice of this kind referred to. Section 20 of the Liquor License Act empowers councils to limit the number of licenses by by-law to be passed before the 1st day of March in any year.

3. We do not think the council is compelled to pay for registration of B. D. & M. occurring in adjoining townships. If a case has actually arisen involving this question we would suggest that you refer the matter to the Deputy Registrar-General, Toronto, who has charge of this department of the public service, and may have made special regulations in reference thereto.

An effort should be made to secure the return of all the collectors' rolls for 1897 during the present month. In townships the returns of taxes unpaid have to be made to the county treasurer, and unless he has time to enter these returns on his books before the first day of May he has no authority for charging the 10 per cent. which should be added to all arrears of taxes on that day. Councils have no authority for extending their collector's time and should insist upon the return of the roll. In many municipalities where the rolls are not returned, councils are already paying interest on money borrowed to carry on their business, when a prompt collection of the taxes would place them in a position to get along without borrowing money for some months. If in addition to the interest, they lose the 10 per cent. properly chargeable upon arrears by the county treasurer, they will be in a position to estimate how much they should pay a good collector to collect their taxes promptly as contemplated by our municipal laws.

Re Committal of Inmates to Houses of Industry.

In the Revised Statutes for 1887, the sections of the Municipal Act referring to the commitment of persons to houses of industry by any two of Her Majesty's justices of the peace, were omitted, and the councils of counties wherein these institutions have been established, have in many cases changed their by-laws authorizing certain persons and no others to commit inmates. A reference to the revised statutes of 1897, section 526, shows that the sections omitted in the statutes of 1887 have been included and read as follows:—

(1.) Any two of Her Majesty's justices of the peace or of the inspectors appointed as aforesaid, may, by writing under their hands and seals, commit to the house of industry or of refuge to be employed and governed according to the rules, regulations and orders of the house:

1. All poor and indigent persons who are incapable of supporting themselves,

2. All persons without means of maintaining themselves and able of body to work, and who refuse or neglect to do so,

3. All persons leading a lewd, dissolute and vagrant life, and exercising no ordinary calling or lawful business sufficient to gain or procure an honest living,

4. And all such as spend their time and property in public houses to the neglect of any lawful calling, and

5. Idiots.

(2.) Every person committed to the house of industry or refuge, if fit and able, shall be kept diligently employed at labor during his confinement therein, and in case any such person is idle, and does not perform such reasonable task or labor as may be assigned, or is stubborn, disobedient, or disorderly, such person shall be punished according to the rules and regulations of the house of industry or refuge in that behalf.

Publications Received.

Auditor's Report, Township of Humberstone, 1897.

Auditor's Report, Township of Burford, 1897.

Auditor's Report, Township of Reach, 1897.

Auditor's Report, Township of Crowland, 1897.

Proceedings County Council of Welland January Session, 1898.

Proceedings County Council of Wentworth, 1897.

Proceedings of Council, Township of Beverly, 1897.

Yonkers, N. Y., has three women acting as health inspectors, and whose work has proven exceptionally efficient.