

shall remain in force. The form of agreement provided by the education department, fixes the term at one year and gives either the trustees or the teacher the right to terminate the engagement, by giving notice in writing to the other of them, at least — calendar months previously, and so as to terminate on the last day of a calendar month; and it further provides that the agreement shall also be construed to continue in force, from year to year, unless and until it is terminated by the notice, prescribed by this agreement. We advise all trustees to make use of the form of agreement provided by the education department. Even if trustees could make a binding agreement with a teacher, for a term of years, it would not be a wise or proper thing to do. A trustee is to be elected every year and trustees should not attempt to tie the hands of future trustees by engaging a teacher for a term of years.

Collection of Taxes in Haliburton.

167—E. B. M.—Lots 7 and 8, concession 1, township of Snowdon, Provisional County of Haliburton, was assessed N. R. roll for three or more years, and liable for sale. The amount of taxes on each lot was \$24.78. When the assessor was assessing for 1895, he found "A" on these lots, and returned them as occupied and assessed "A," as he said he was the owner. Lists of "lands for sale" was returned to the county treasurer, the amount mentioned above on each lot. "A" came to the council and got a rebate of \$15.80, saying he would pay the balance, \$34.16, but has not done so. Has paid each year since sometimes a little over yearly allowance, and has been given credit on back taxes. The sum of \$33.75 is carried from collector's roll of 1899 to 1900. Can he be made to pay, and how?

We assume that the amount of these arrears were placed by the clerk on the collector's roll for 1895 against the lands of "A", and that, in that year, the council granted "A" the rebate of \$15.80. If "A" had sufficient goods to distrain in 1895, the collector should have seized the same to realize the balance of the amount of these taxes. He could return as uncollected and uncollectable only such part of the amount as "A" did not pay and could not be collected by seizure and sale of his goods. The sum then remaining uncollected should then have been returned by the township treasurer to the county treasurer, and the land sold to realize the same in the manner prescribed by law. The council or clerk has no authority to carry these taxes or any portion of them forward from one year to another. If they could have been collected in any year by seizure of the goods and chattels of "A", and no attempt was made to realize them in this way, and "A" now refuses to pay, he cannot be compelled to do so. Councils should not interfere with the collectors at all, but should leave them to discharge their duties as laid down in the Assessment Act.

Assessment of Ties and Saw-Logs.

168—W. J. R.—There is a timber limit in this municipality. They have been taking out

ties and sawlogs for years, and have paid no taxes on timber manufactured in the woods or on the shore. Now, I maintain that they have a right to pay taxes on the timber that they have taken out and piled on the beach.

1. Please let me know if I am right.
2. Are the owners bound to give the assessor the amount taken out?
3. Will timber in the river be the same as piled on the beach?
4. If a farmer takes out railroad ties and piles on the beach for sale, is he liable to have to pay taxes on them?

1. We are of opinion that the timber you refer to is personalty and liable to assessment at its actual value, under the provisions of the Assessment Act, if within the limits of your municipality. If the actual value of the timber does not exceed \$100, it is exempt from assessment under sub-section 25 of section 7 of the Act. If over that sum, the whole amount is assessable.

2. Yes. See section 47 of the Act.
3. Yes, if within the limits of the municipality.
4. Yes, if they are piled on the beach within the municipality assessing them.

Assessment of Superstructure on Railway Lands.

169—W. H.—The Canadian Pacific Railway hold, in this municipality, 518.56 acres of land, viz., 478.46 right of way and 40.10 other than roadway, besides four stations with good buildings thereon. They are assessed \$4,350.00, but now claim that their assessment should be only \$2,000.00. Their solicitor entered into an arrangement with the council some years ago whereby both parties agreed on \$4,350.00 as a permanent assessment to hold good for future years. That was some 14 or 15 years ago.

1. Are station buildings, freight sheds, dwelling houses, etc., erected on company's lands, liable to assessment?
2. Are rails, ties, turnstiles, fences, tanks, platforms, bridges, poles, wires, etc., liable to assessment?
3. Can the municipal corporation hold the company to an agreement regarding a fixed assessment made with them some years ago, as mentioned above?

1 and 2. It is only the land occupied by the railway company that is assessable, not the superstructure. All the species of property you enumerate come within the definition of superstructure and are not assessable. See *G. Western R. W. Co. vs. Rouse*, 15 U. C. Q. B., 168; *London vs. G. Western R. W. Co.*, 17 U. C. Q. B., 262; *Toronto vs. G. Western R. W. Co.*, 25 U. C. Q. B., 570.; and see also *Grand Trunk Railway Co. vs. Port Perry*, 34 C. L. J. N. S. 239, and section 31 of Assessment Act.

3. Without the agreement we cannot express any opinion as whether it is binding or not, but we doubt whether such an agreement can be made at all so as to be binding on the municipality.

Width of Public Highway.

170—H. C.—How wide should a public highway be made according to law for rigs to travel on? We have approaches to large bridges in our township that have no railings on. Are we liable for damages, where the approach is eight to twelve feet high, without railing? Please state what part of roadway should be protected according to law?

As to what the courts would consider the proper width for a highway depends on the circumstances of each particular case and the requirements of the locality. Generally speaking, a municipality must keep its roads in such condition that they will be reasonably safe for all travel passing along them, taking into consideration the nature and circumstances of the locality, and the means the municipality has at its disposal for the purpose. All dangerous places in highways should be repaired, and where a highway is unsafe without a railing on either or both sides it should be erected by the council as soon as possible, otherwise the municipality will be responsible in damages to any person injured in consequence of the non repair of the highway or neglect to erect the railing.

Pathmaster's Duty as to Shovelling Snow.

171—SUBSCRIBER.—1. Is it the pathmaster's duty to see that the road is shovelled out, whether there are snowdrifts or not?

2. Is he responsible for damage if he does not attend to it.

1. You do not say whether your municipal council has passed a by-law under the authority of sub-section 3, of section 532, of the Municipal Act, and sub-section 8 of section 561. In case your council has passed such a by-law, it is the duty of pathmasters, appointed under it, to make and keep open the roads in the municipality, during the season of sleighing. In the absence of such a by-law, no such duty is imposed upon him.

2. No.

Collection of Poll-Tax.

172—H. G.—Can poll-tax which should have been paid in 1900, be collected during this year? If so, how should we proceed to do so?

Yes. The proceedings to be taken to enforce payment will be found in section 107 of the Assessment Act.

Drain Commissioner's Duties.

173—SUBSCRIBER.—Is it legal for one who was appointed commissioner on drain in 1900 to issue orders on the 1st of January, 1901.

2. If so, should it appear on the auditors' report for 1900, or what would be the right way to handle it?

3. If, when drain is completed, would commissioner be liable for the amount, as he would not act as commissioner for 1901? The work is not yet finished.

1. If his appointment by the council as commissioner, authorized him to make payments for the work by his orders on the treasurer, he can so order payments until the work is completed, or his employment as commissioner ceases. We are of the opinion that the order of the 1st January, 1901, was legally issued.

2. That part of the contract price for this work, that remained unpaid on the 31st December, 1900, should appear on the auditor's report for that year, as a liability of the municipality.

3. The commissioner is not liable for any payment after his appointment or employment as such, is at an end.