

several school sections in a municipality; to compel strong, wealthy and highly assessed sections to aid the weaker ones. The levy under section 70 is usually termed the "general school levy" and under section 71, the "trustees rate." Levies to meet the payment of school debentures are all "special levies." The rates levied under sections 70 and 71 and to meet the payment of any debenture or debentures should all be placed separately on the collector's roll. These rates should all be levied on residents and non-resident alike. If, from any of the causes you mention or otherwise, there should be a deficiency in the amount required by the trustees for their purposes during the year, they should borrow the amount they require until the receipt, by them, of the next annual levy, and should include the sum borrowed in the next estimates to be furnished, by them, to the municipal council, pursuant to subsection 9 of section 65. The levy of these amounts should be authorized by by-law of the council. The year referred to in section 70 means the year preceding the third Monday in the August next preceding the date when the levy is made for the purposes of the section. Subsection 4 of section 74 of the Act provides that "the expenses of preparing and publishing any by-laws or debentures and ALL OTHER EXPENSES incident thereto, shall be paid by the SCHOOL SECTION on whose behalf such debentures were issued, and the amount of such expenses may be deducted from any school rate collected by the municipal council for such school section."

5. Your township, being in a territory without county organization, is a "local municipality having power to sell lands for non-payment of taxes" and the treasurer may, under the authority of the section you last quote, accept and receive, from time to time, payment of the whole or any part of the taxes returned to him as in arrear, upon any parcel of land, etc. The part of the taxes in arrear, which he is then authorized to receive, need not necessarily be a whole year's taxes; any sum less or greater than a year's taxes, up to the whole amount in arrear, may be received.

#### Assessor May Correct Error Before He Returns Roll.

**302**—G. M. B.—An assessor makes an assessment and delivers the notice. A few days after, and before he returns the roll, from facts coming into his possession, he concludes that he has made too low an assessment on said property, makes another assessment at a higher rate and sends the notice thereof. Which is the legal assessment? Has the assessor not the right to correct an error he discovers he has made, before he returns the roll, on giving proper notice?

The assessment last made is the correct one. An assessor is quite within his rights in making an alteration in an assessment and notifying the party of the change before he returns the roll.

#### Assessment of Tenants of Government Property.

**303**—J. M.—A party in our township owned a lot containing eleven acres of land on

which are five houses assessed to himself, and four tenants who are as yet, and likely to continue, in the occupation of such houses. Since the assessment was made the owner has sold the property to the Ontario government and made application for exemption from taxation. At the court of revision will those parties have to be struck off the assessment roll as F. M. F. or T. M. F., as the case may be, and entered on the manhood franchise list?

Subsection 2 of section 7 of the Assessment Act provides that "where any property mentioned in the preceding clause (that is, property vested in His Majesty for the public uses of the province) is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable." It will be therefore quite proper for the court of revision to strike the former owner of these premises off the assessment roll as F. and M. F. in respect of this property, but the several occupants (if their occupation is not in any official capacity) should remain on the roll as tenants of the portions they respectively occupy, and as manhood franchise voters.

#### Assessment of Rented Post Office.

**304**—A. C. S.—A owns a building, and rents a portion of it to the government for a post-office. The assessor assessed the whole building. A claims post-office is exempt. Is his claim tenable?

Subsec. 1 of sec. 7, of the Assessment Act, exempts "ALL property vested in or held by Her Majesty, or vested in any public body or body corporate, officer or person in trust for Her Majesty, or for the public uses of the province." In the case of *Shaw vs. Shaw* (12, U. C. C., P. 456) it was held that premises leased and occupied by the government for custom house purposes were exempt from assessment, and, in the case of the *Principal Secretary of War vs. The Corporation of the City of Toronto*, 22 U. C. Q. B., 551 it was similarly held where premises were leased and occupied by Her Majesty for military purposes. The judgments in these cases were confirmed and followed by the Supreme Court of Canada in *Attorney-General of Canada vs. the City of Montreal* (13 S. C. R., 352). In all the above cases there were leases under or by virtue of which the Crown was entitled to occupancy of the lands, and we are of the opinion that to exempt property owned by a private individual it must appear that the Crown is entitled to such occupancy. Where that is shown in the case of a post-office, such post-office will be exempt from taxation. But there are, no doubt, many cases in small country places where there are post-offices, but where there is no such right of occupancy, and where that is so, the assessor ought to assess the property, and where there is the right of occupancy in the crown, the assessor should assess all of the property except what is actually used for the purposes of the Crown. We understand that some owners of buildings, only a small part of which is used for a post-office, claim exemption for the whole building. When

the assessor has any doubt as to whether a particular building should be exempt he should assess it, leaving to the owner his remedy to appeal.

#### Municipality Not Liable.

**305**—A SUBSCRIBER.—Early this spring one of our ratepayer's yearlings fell over the approach of one of our bridges. The owner of said animal allowed his cattle to run on the road and drink by the bridge. This bridge is as well protected as any other bridge of the kind in our township, and our municipal by-law prohibits all cattle from running on our roads till the 1st of June. Are we as a corporation compelled to pay for this animal?

We are of opinion that, under the circumstances stated, your municipality is not liable in damages for the death of this animal.

Treasurer and His Salties.—Disposition of Surplus Moneys in a Drainage Scheme.—Declaration of Office.—Payment of Costs of Drainage Appeal.—Collector's Salary.—Assessment of Wrong Lot.

**306**—T. W. W.—1. Is it the duty of a treasurer to report at each regular meeting the amount of money, cheques and bank account held by him for township.

2. Is it the duty of a treasurer to report how his bondsmen or Guarantee Company is to the council.

3. The estimates in a by-law on a drain, such as fees, entry for clerk, etc., if the report is adopted as read, and if it did not require the full amount to cover expenses, such as publishing by-law, court of revision, extra work, for clerks superintending work, shall the amount be placed to the credit of the drain?

4. Should all officers of townships each and every year renew their declarations of office?

5. A drain came before the referee and was quashed. Should the council get a report, or some account of the same signed by the referee, to the amounts to pay, and to whom, or should we not receive some kind of a report from the same signed by the referee?

6. Can a collector get extras, such as postage and travelling expenses, if nothing was said about extras at the time he was appointed. He only gets \$150.00 for collecting, the other collector got extras.

7. A lot was assessed wrong in this way. Lot 16 was placed on the roll as lot 17, and was returned to county treasurer as lot 17. Lot 16 changed hands, the party searched the books and found nothing against 16. One year later the council find that 16 paid no taxes in 1900. Now, who pays those taxes, or how can it be recovered?

1. Not unless the council imposes upon him this duty at the time of his employment. Section 292 of the Municipal Act requires the treasurer to "prepare and submit to the council, HALF-YEARLY, a correct statement of the moneys at the credit of the corporation, whose officer he is."

2. It is the duty of the council employing a treasurer, in each and every year, to inquire into the sufficiency of the security given by the treasurer and to report thereon. See the latter part of section 288. By subsection 3 of section 304, it is made the duty of the auditors to make a report upon the condition and value of the securities given by the treasurer for the due performance of the duties of his office. The treasurer is not required by the statutes to report from time to time the