

This section was laid out some years ago into a school section, and no kick has been made till now. The section includes Lots one and twenty-five, and from concession A to six, inclusive.

We are of the opinion that A is liable to pay the taxes upon the whole of his lands.

Vote on By-law to Bonus Railroad—Collection of School Debenture Rate.

102—SUBSCRIBER—1. Can a township council be compelled to take a vote on a by-law bonusing a railroad. If a petition is presented is their any particular number of petitioners to be on petition before a vote can be taken on above bonus by-law?

2. A union school section is formed and about twelve farms taken from one of our township school sections, the balance of union section taken from another township, thus forming a union school section. A school was built in the last named township and about 15 years' debentures were issued for payment of said school. One of the twelve farms in our township called A was in this union school section, and the debenture tax and ordinary school tax was paid to above union school for about three years from farm A, then a change of owners took place of farm A, and the owner rented said farm to B, and B being a Roman Catholic gave the necessary notice and withdrew from this union school section and joined a Roman Catholic separate school. Then by some neglect this debenture tax was not paid for three years. Can we collect this debenture tax yet from farm A? How would we have to go about it? The tenant is to pay all taxes according to agreement with owner of the farm.

1. The council of a township cannot be compelled to pass a by-law providing for the granting of a bonus to a railway company, either on being requested to do so by petition or otherwise. Sections 694 and 696 of The Consolidated Municipal Act, 1903, which authorize the granting of bonuses of this kind, render it optional with the councils of townships as to whether they pass the necessary by-law or not.

2. There is no way of now collecting this debenture rate.

Collection of Arrears of Taxes from Railroad.

103—A. W. W.—The T. B. & P. R. R. had arrears of taxes for the years 1897 to 1901 inclusive, said arrears with interest added amounted to over \$109. In 1902 they paid the collector for that year the taxes of 1902, and offered to compromise the arrears on the basis of sixty cents on the dollar for taxes in arrears.

The arrears had never been placed in the county treasurer's hands for collection and it was the township treasurer who had been endeavoring to obtain the arrears from the company and who furnished the statement of arrears of \$109.

The council at a regular sitting passed a motion accepting the company's offer as below set forth.

Moved by _____, seconded by _____, that the council of the municipality of _____, accept the offer of the manager T. B. & P. R. to pay into the hands of tax collector forthwith the sum of sixty cents on the dollar on all arrears of taxes due the municipality by the said T. B. & P. R. R., and the said collector's receipt shall be a sufficient clearance for the same.—Carried.

Collector went to the company and got a check equal to sixty cents on the dollar for bare taxes and gave company receipt in full.

The municipal council was not satisfied and in settling up with the collector deducted from his salary some \$11, being the sixty per cent. difference on the accumulative interest included in the arrears of \$109.

1. Was the council right in charging the difference to the collector?

2. Could the council defend an action at law if the collector sued for the \$11?

P. S.—These arrears were not included in the collector's roll of 1902 and the township treasurer claims that he only could collect them.

1 and 2. If the council were dissatisfied with what the collector did they should have refused to accept the money, and should have instructed him to go back to the company and get the balance. We cannot see how the council acquired a lien upon the \$11.00 and the right to deduct it from the collector under the circumstances. We may also say that we do not think that the council could have enforced payment of any part of these arrears and for this reason the council is just so much ahead.

Establishing Deviating Roads Between Townships.

104—R. H. F.—1. Can two adjoining townships, each in a different but adjoining county, by their respective councils pass by-laws for a deviation of a township dividing line or boundary, which is also the county dividing line or boundary, a portion of said boundary line being impossible to make a travelled road of? If such townships can do so, state section of Municipal Act that gives them the power.

2. Can aforesaid township councils pass by-laws assuming said deviation as a continuance of the boundary line in lieu of the part that is unfit to make a road of? If they can, state section of Act that gives such power.

3. If said township councils have such power, and one of them is willing to pass such by-laws, but the other is unwilling and refuses, can the one unwilling be compelled to pass them? If such council can be compelled, state section of Act giving such power.

4. If such township councils have not such power, have the respective county councils the power to do so, and under what section of the Act?

5. Could sections 654 and 556 of The Municipal Act in which the word "opening" occurs be so construed as giving power to cause deviation hereinbefore named to be made?

1, 2, 3, 4 and 5. The effect of sections 620 to 622 inclusive is to give jurisdiction to the local municipalities over a road forming a boundary line between them as well as between two counties of which they form a part, and we are of the opinion that the two local municipalities may unite and agree upon opening a deviating line so as to obtain a practicable line of road under the authority of section 637 of The Municipal Act, taking care to pass by-laws for the purpose and observing the provisions of section 632. But we do not think that one municipality can compel the other to unite with it for the purpose of establishing such a road.

Council Should Not Appoint Officers by Tender.

105—P. K.—1. Does the following motion include clerk?

That this council ask for applications for the several offices in the gift of the council of 1904.—Carried.

2. Where a Councillor moves or asks to pass a by-law to ask for applications and gets no seconder, can the council engage the present clerk without putting in his application, if not what steps can the said councillor take?

1. We are of opinion that it does.

2. The council can appoint as clerk the present incumbent of the office, or any other person whom it may consider competent to discharge the duties, whether applications are filed or not. The council is pursuing an illegal course in advertising or calling for tenders or applicants for any office in its gift. Sub-section 2 of section 320 of The Consolidated Municipal Act, 1903, provides that "no municipal council shall assume to make any appointment to office, or any arrangement for the discharge of the duties thereof by tender or to applicants at the lowest remuneration."

Mode of Measuring Bridges.

106—T. B. M.—We have a bridge in the township of D that we are trying to get the county to take over as a bridge that should be maintained and kept in repair by the county corporation, it being over 300 feet in length and used by other municipalities. The bridge has a stone abutment built at each end of the bridge, the timber of the bridge is resting on the abutments but the covering of the bridge only commences at the inside of the abutment. Can we measure from outside of the abutments from the shore of the river, or can we only measure from where the covering of the bridge begins or from the inside of the abutments. If we can only measure the plank covering it will not be 300 feet. Would you be good enough to give your opinion whether those abutments can be counted as part of the bridge or not?

We are of opinion that a bridge which measures over 300 feet from one end of the artificial structure to the other, including the abutments in the measurement, falls within the purview of section 617a of the Consolidated Municipal Act, 1903.