

Procedure in Engaging Night Watchman—Business Assessment of Owner of Town Hall.

187.—J. N. H.—1. We desire to put on a night watchman. Do you think the town can legally assess the merchants in the centre of the town for this protection? Heretofore they have been paying for it individually, and some of them refusing. We would like to take them all in, and would like to know if we could legally assess on the basis of a frontage tax?

2. We also have a public hall owned by a private party and he pays a business tax on this, and we also have a by-law charging so much for each meeting or performance held in the hall. Do you think he is legally entitled to pay both the business assessment, and the tax of so much a meeting?

1. The council of the town has authority to pass a by-law for the purpose under sub-section 2 of section 548 of The Consolidated Municipal Act, 1903. This sub-section does not provide for the levy of the expense of the maintenance of a night watchman, by a frontage tax, but by a special rate upon all the real property within the limit defined by the by-law.

2. We do not know upon what principle the owner of the hall should be liable to a business assessment, simply because he owns the hall. We must have further information as to the circumstances of the case before we can definitely answer the question.

Business Assessment of Grocers—Keepers of Pool Rooms and Syrup Makers—Compelling Ratepayers to Furnish Information to Assessors.

188.—P. Q.—1. Under what act would we give grocers business assessments?

2. Can we give pool room and soft drink dealers business assessment?

3. Can we give syrup makers business assessment?

4. Can we compel storekeepers to fill out statements if commanded to do so by an assessor?

5. Can we compel laborers or people having income to fill out statements?

1. Grocers are retail merchants, and are liable to the business assessment mentioned in clause (g) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the premises used and occupied by them in carrying on their business.

2. Yes, under clause (h) of sub-section 1 of section 10 of the Act.

3. Yes, they are manufacturers and liable to the business assessment mentioned in clause (d) of sub-section 1 of section 10 of the Act.

4. The assessor can do this under section 18 of the Act. The penalty for neglect or refusal to furnish the assessor with this information will be found in section 21 of the Act.

5. Yes, under the section mentioned in our reply to question number 4. For a form of this return see number 2 of Schedule E appended to the Act.

Assessment of Gas Pipe—Period of Exemption From Taxation.

189.—H.L.P.—1. Can the piping used in gas wells drilled on farm property be assessed to the company owning the wells the same as the lines running along the highways?

2. Can municipalities fix the assessment of industries at a longer period than ten years?

1. By clause (d) of section 2 of The Assessment Act, 1904, it is enacted that structures or fixtures of this kind shall be included in the term "land" or "real property," and by sub-section 2 of section 42 it is provided that so long as it is in actual use it shall be assessed at its actual cash value, as the same would be appraised upon a sale to another company or person possessing similar powers and rights and franchises in and from the municipality, etc.

2. No, but the exemption may be renewed from time to time by by-law passed with the assent of the electors

for further periods not exceeding ten years. See paragraph (g) of section 591a of The Consolidated Municipal Act, 1903.

Construction of Ditch Contract.

190.—G. S.—A ditch is let to a contractor which reads that he shall be paid 8 cents per cubic yard for every yard in length. What would you say that means?

The language of the contract in this case is somewhat contradictory, but after the best consideration which we have been able to give it we are of the opinion that the work must be paid for at the rate of 8c. per cubic yard, that is, the contract must be construed in the same manner as if the words "for every yard in length" had been omitted.

Fees of Collector.

191.—W. J.—Can a collector after he has been around two or three times collect pay from those who have not paid their taxes and what should be the charge or how much on the dollar for the collector's fee?

There is no provision made for the payment of any fee to a collector for calling more than once on rate-payers for their taxes.

Income Assessment.

192.—X. G.—A. owned a farm in our township valued at \$6,000. He gave B. a bond for deed the conditions of which were that providing B. pays A. \$300.00, for which sum the farm would rent, per year for ten years and the sum of \$1000.00 at the end of any year of said term, A. will give deed at the end of the tenth year and will take a mortgage for the remaining \$5000.00.

Should A. be assessed for \$300.00 income for this farm (he owns other property in the township and is assessed for income from other sources)? A. contends that this amount of \$300.00 is rent and therefore exempt.

Paragraph 20 of section 5 of The Assessment Act, 1904, exempts from assessment and taxation "rent or other income derived from real estate, except interest on mortgages." The payments referred to are income derived from real estate, and are not interest on mortgages, and we are therefore of opinion that they cannot be assessed as part of A.'s income.

Liability for Maintenance of Town Line.

193.—T. F. R.—About 32 years ago the county built a gravel road between township G. and A. which is a wet and swampy locality, the water overflows the road every spring to the depth of 16 inches and the more repairs are put on, by townships G. and A. the deeper it seems to sink. There is a hill on part of this road that the county put a pipe through at the same time to take the water off the said road but it has got filled in and never was low enough. Is the county responsible for the opening of said drain? The two adjoining townships G. and A. expend about one hundred dollars each on this road every year.

It is not stated whether or not this road was, after its construction by the county, assumed as a county road, and it would appear that the adjoining townships have maintained and kept this road in repair ever since its construction. We must have complete information as to how this road came to be built by the county and afterwards maintained by the adjoining townships before we can answer this question.

Levy of School Rate in Unions with Urban Municipalities.

194.—A. P. A.—Sub-sections 7 and 8, section 39, of The Public Schools Act, of 1906, provides for raising and paying school moneys to union school sections formed of parts of different townships, but does not appear to make any provision as to how these sums shall be levied and paid to school sections formed of a part of a township and any incorporated village. The township of N. has a union school section with an incorporated village. The township pays 29 per cent. and the village 71 per cent. as equalized by the assessors of each municipality.

There is one principal and seven assistants teachers for the whole year. In what way outside of the several grants we receive should the township's share be raised?