

given by the party applied to, the assessor, SHALL require from him such written statement." For form of this statement see appendix "B" to Glenn's Assessor's Guide (2nd edition). The statement mentioned is to be in writing and signed by the person making it, or his agent. It need not be *sworn to*, but if a party refuses to deliver the statement to the assessor when required or knowingly falsifies the same, he is liable to the penalties imposed by sub-section 2 of section 50 of the act.

3. Storekeepers can be assessed for their goods subject to the following exceptions: the net personal property of *any person*, provided the same is under \$100 in value, is exempt from assessment and taxation (see sub-section 25 of section 7 of the Assessment Act) and so much of the personal property of any person as is equal to the just debts owned by him on account of such property, except such debts as are secured by mortgage upon his real estate or are unpaid on account of the purchase money therefor (see sub-section 24). If the assessor has any doubt of his ability to sufficiently assess a storekeeper, he can and should require him to furnish the statement mentioned in section 47 of the act. This statement is not to be binding on the assessor (see sub-section 49) and if he thinks it is not right he can still assess the storekeeper for what he deems just, and allow the matter to be decided between them on appeal to the Court of Revision.

We think the foundryman's remark quite reasonable.

Clerk's Duties.

108.—GREENY No. 2.—A copy of motion formulated by our reeve, and passed by the council, viz:

That parties having bought land from the council be notified to settle any balance due at once, or cease to cut or remove timber on such lots.

1. Whose duty is it to notify such parties, the clerk's or the treasurer's?

2. Would you kindly give a list of clerk's duties not defined by statutes?

3. If the council, by resolution, sell land to a person is it the duty of the clerk to furnish purchaser and treasurer with a copy of such resolution or motion?

1. The clerk's.

2. The duties to be performed by the clerk are those that the statutes require him to perform as incidental to his office. We cannot give a list of these duties defined by statute beyond saying that a clerk should perform such duties in connection with his office as the council requires so long as they are not unreasonable.

3. As a strict matter of law the clerk is bound to do no more than produce the original resolution for inspection by the purchaser and treasurer. See section 284 sub-section 1 of the Municipal Act. But as a matter of courtesy, clerks usually furnish copies, when the labor involved is so trifling, as in this case. The clerk can, however, if he sees fit, charge at the rate of ten cents per hundred words, for each copy.

Collection of Cost of Removing Snow and Ice.

109.—J. C.—We have a by-law in our village which calls for the removal of snow or ice from the sidewalk along each person's property under penalty of the corporation removing the same and charging the cost of such removal to the owner of said property. In case of non-compliance with this by-law and the corporation has to remove the snow or ice, can the cost of such removal be called a tax, and in case of non-payment of the same, can the amount be returned to the county treasurer for collection the same as ordinary tax?

We assume your council passed the by-law you mention pursuant to the provisions of sub-section 1 of section 559 of the Municipal Act, and that in form and substance it is legally sufficient for the purpose for which it was intended. This being the case, the cost or expense of removing snow or ice from the sidewalks of owners or occupants in default, in the event of non-payment can be charged against the premises of the defaulters as a special assessment, to be recovered *in like manner as other municipal rates*. If the rates in question are not paid, and there is no, or insufficient distress, they can be returned to the county treasurer in the regular way, and the lands ultimately within the time prescribed by law, sold to realize amounts.

Grants to and Acquiring Land for Graveyard.

110.—H. L. M.—1. We wish to know whether the municipality can grant a sum for use in clearing up and fencing a graveyard, the deed of which is given for a union burying ground?

2. And can other property adjoining under different title, that is to say, property owned by another person be expropriated and fenced in for such purpose?

1. No. Under section 577 of the Municipal Act by-laws may be passed by the councils of townships, cities, towns and villages for accepting or purchasing land for public cemeteries as well within as without the municipality, etc., and for laying out, improving and managing the same, etc; but we do not understand that the cemetery referred to is one belonging to the municipality.

2. Sub-section 2 of section 577 enables a municipality to expropriate land for the purpose of enlarging an existing cemetery belonging to the municipality, but if the existing cemetery does not belong to the municipality we do not think that the section applies.

Payment of Members Local Board of Health.

111.—S. M.—What amount is each member of a local board of health entitled to per day?

The Public Health Act makes no provision for the payment of members of a local board of health.

Fencing Holes in Ice

112.—ASSIGNACK.—Does section 562, of the Municipal Act give power to council to pass by-law ordering the proper fencing of holes made by ice cutters on bay laying along-side municipality, and if not, where will council get authority?

No. We know of no provision in the statutes authorizing a council to pass a by-law of the kind you mention.

Qualification of Councillor and Voters.

113.—SUBSCRIBER.—1. Can a member of a municipal council be unseated any time during the year because of lack of property qualification or contract dealing with the corporation?

2. A has a place worth \$1,000, B is a tenant. It takes \$200 to qualify for a vote. He wants to assess in this way A owner /\$8 0.
B tenant /\$200.

Is it not sufficient to bracket the names?

3. If place is worth only \$300, who votes?

4. In a large tenement block, how are tenants arranged to vote?

5. Is a person with one room a tenant to go on assessment roll?

6. Must assessor assess income for income tax?

1. No. Sec. 220 of the Municipal Act prescribes the time within which proceedings are to be instituted for this purpose. In the case of a member of a council entering into a contract with the council of which he is a member, section 83 provides that "the contract purchase or sale shall be held void in action thereon against the municipality."

2. Yes; the one would then have the right to be placed on the voters' list as owner, and the other as tenant of the property.

3. Both.

4. If the particular portion of the block leased and occupied by any tenant is rated on the last revised assessment roll at a sufficient amount to enable the tenant to qualify under the statute he is entitled to be placed in part one of the voters' list.

5. Yes, if the room is assessed for a sufficient sum.

6. All income over and above that portion exempted by sub-section 26 of section 7 of the Assessment Act

Appointment of Clerk, Treasurer, Assessor and Collector.

114.—W. P.—Is it necessary to appoint annually the clerk, treasurer, collector and assessor? Also is it necessary for the treasurer and collector to obtain fresh bonds each year when the same collector and treasurer act?

It is not necessary for a council to appoint the clerk and treasurer annually. Section 282 of the Municipal Act provides that "every council shall appoint a clerk," section 288 that "every municipal council shall appoint a treasurer." In both these sections the council is given simply a general authority to appoint the officers mentioned. The collector and assessor must be appointed annually. Section 295 of the act provides that: "the council of every town, township and village, shall, as soon as may be convenient, after the annual elections, appoint as many assessors and collectors for the municipality as they may think necessary." The collector should furnish a new bond every year, but it is not necessary that the treasurer should do so, if by the bond the sureties covenant to be and become responsible for the faithful performance of his duties so long as he remains in office. The latter part of section 288 makes it the duty of every council, in each and every year, to enquire into the sufficiency of the security given by the treasurer, and to report thereon.