

one-quarter of it, so they sold it to me and gave me a deed of it. Now the town notifies me that they own one-quarter of it, and are going to repeal their by-law and throw the road open as a road. The reeve of the township gave me possession of it 10 months ago. I have ploughed it and fenced it in; since then the council of the township has claimed it all and sold it to me, given me a deed and got their pay for the whole of it. Can the town throw it open again, the whole road or any part of it?

Upon the facts as previously given us, we gave the opinion that the township municipality was the sole owner of this road allowance, and alone had the power to dispose of it. If the township council passed a by-law, correct in form, pursuant to section 637 of the Municipal Act, after the preliminary proceedings prescribed by section 632 had been strictly observed, for the stopping up and sale of this road allowance, and duly executed and delivered to the purchaser a deed thereof, the council of the village or any one else has no right to disturb him in his possession of it.

March Assessment Lawful.

229—W. H.—Is it lawful to assess in March in a rural district?

Yes. Section 55 of the Assessment Act provides that "subject to the provisions of sections 58, 59 and 61, every assessor shall begin to make his roll not later than the 15th day of February, and shall complete the same, on or before the 30th day of April, etc." And sub-section 1 of section 61 provides that "county councils may pass by-laws for taking the assessment in towns, TOWNSHIPS and villages, between the 1st day of February and the 1st day of July."

Council Cannot Change the Boundaries of School Section.

230—A. O.—During last year, on petition of ratepayers, our council by by-law formed a school section. The ratepayers now wish to have certain lots in other sections added, as they think the valuation is too small and some of the lots to be added are over three miles from existing schools.

1. Can council change boundaries?

2. Can ratepayers in the older section who are too far away from school ask to be and be placed in new section formed last year?

3. Can council place lots in the two pre-existing sections in the new section without consent of ratepayers so changed?

1. We assume that the new school section was formed out of existing school sections in the township, pursuant to the provisions of section 41 of the Public Schools Act, 1901, and that the by-law forming the new school section was not appealed against in the manner or within the time mentioned in section 42, or if appealed against, that the county council made no change in the township's settlement of the matter. If this is so, the township council cannot now change the boundaries of this section. As subsection 3 of section 41 provides that a by-law of this kind must be passed not later than the 1st day of June in any year, etc., and shall remain in force for a period of FIVE years.

2. Not at present, as the council is powerless to act in the matter until the expiration of the time mentioned in sub-section 3 of section 41.

3. Not until after the expiration of the time mentioned in sub-section 3 of section 41, and then the council can use its discretion as to adding lands to this section, without the consent of the ratepayers, after notice given pursuant to sub-section 2 of section 41.

Basis of Assessment of Realty.

231—J. A. R.—In previous years this municipality has been assessed on a one-third basis. The council this year passed a resolution that the assessment be made on a full value basis. The assessor objected, claiming that the council had no authority to pass such a resolution. Will you please give me your opinion on the matter?

Neither the council, assessor, nor any other person has any authority to fix any basis for the valuation for assessment purposes of the assessable property in the municipality other than that prescribed by section 28 of the Assessment Act which provides that "real and personal property shall be estimated at their ACTUAL CASH VALUE as they would be appraised in payment of a just debt from a solvent debtor." Though the council has no power to control the assessor in regard to the manner of assessing property the council in this case is right in its idea that property should be assessed at its full value.

Payment of School Debenture.

232—T. C.—In our school section nine years ago we built a new school house, and the council gave the money and took debentures on the school section and the last debenture was due last December and the township treasurer sent the money to the trustees at the same time that he sent the other money, that is the money that the trustees levied on the section to run the school with and the township clerk levied the debenture money and it was the treasurer that paid the debenture before this year and he sent it to the trustees to pay the debenture, and instead of paying the debenture they took it and made out their auditor's report and said at the school meeting that everything was paid for and \$120 on hand. Now I want to know if the trustees have power to change the annual report, and how they can get out of it, and if they can raise it on the school section again, and if not, what steps would I have to take to stop them, or if the council could raise it again when they have raised it once, and how can they pay it or have they to pay it out of their own pockets.

As we understand this matter, the township council levied on the property of the public school supporters within the limits of the school section the amount required to meet this debenture at maturity, and that, after it had been collected, the township treasurer paid over this amount to the trustees of the school section looking to them to pay the debenture, that the trustees did not pay the debenture, but devoted the money sent them by the township treasurer for the purpose of some other object, and that the debenture still remains unpaid. The township treasurer acted illegally in handing the money over to the trustees to pay this debenture. He should have paid it

himself with the moneys levied and collected from the school section for the purpose, as debentures of this kind are issued by the township, and the municipality as a whole is responsible for their payment. The trustees should not have accepted it, but having done so, should have seen that the debenture was retired at maturity. This amount cannot be again levied against and collected from the public school supporters of the section, and if the council attempts to do this, it can be restrained by injunction through the courts. A school trustee who KNOWINGLY SIGNS a false report is liable to the penalty mentioned in sub-section 1 of section 119 of the Public Schools Act 1901, and under section 120 the trustees of every school section shall be personally responsible for the amount of any school moneys forfeited by or lost to the school section in consequence of the neglect of duty of the trustees during their continuance in office. The trustees should either pay the debenture out of the moneys on hand or should pay the amount necessary to retire it to the treasurer.

Tugs Exempt From Assessment.

233—CLERK.—Ratepayers in our municipality own tugs. Said tugs are in our harbor all winter and work here in summer. Can owners be assessed for them?

Subsection 29 of section 7 of the Assessment Act exempts from assessment and taxation all vessel property of the following description, namely, steamboats, sailing vessels, tow barges and TUGS, but the INCOME earned by or derived through or from any such property is liable to be assessed.

Hiring and Payment of Teacher.

234—J. A. C.—1. Teacher was hired for one year in urban public school; started January 5th, 1903; taught till February 20th and resigned. What proportion of teaching days is teacher entitled to?

2. How many teaching days are there in a year, or the number of days in each term?

1. Unless the agreement between the teacher and trustees otherwise provides, the teacher is not entitled to the benefit of sub-section (4) of section 81 of the Public School Act not having taught for three months or over.

2. We cannot give the exact number of teaching days in any year, as the number varies, as sometimes the day set apart as a statutory holiday falls on Sunday. The number of teaching days in any year can, however, be ascertained by deducting from the 365 days, all school holidays, Sundays and other statutory holidays. As to what constitutes a public school term see section 96 of the Act.

Advertising Sales of Lands for Arrears of Taxes.

235—W. M. B.—Is it necessary now to advertise land sales in Ontario Gazette, or any other paper outside the county or district in which sale is to take place? If not, when did the change come into effect. Kindly give me reference to the same and oblige?