

although towns, villages and cities own horses for fire purposes, street sprinkling and other corporation work.

As regards the grader, there would be a distinct advantage which would increase if the township would keep the same team from year to year. Where the roads of a township are managed under the best system, there could be work for such a team for almost the whole year, hauling bridge and culvert materials, gravel, tile for drains, drawing a snow plow, and for general repairs. It is by such means that the cost of road maintenance can be reduced and the general standard of the roads improved.

By-Law Fixing Hotel and Shop Licenses.

285—X. Y. Z.—In looking over the question drawer of your January issue I notice that No. 50 asks the question: "Is it legal for the outgoing council of 1903 to pass such a by-law?" referring to a by-law passed, as he puts it, at the last meeting of the council referred to. If that last meeting was held in December, 1903, and the license was not in the whole over \$270.00, it would appear that the council of a town would be within their rights, and if the by-law was passed later in any year than March, it then could not come into force before the first of May next succeeding the passing of the by-law. It appears in any case to be within the rights and powers of a town council to pass a by-law in any year before the first of March, providing the sum is not over \$270.00, without the assent of the electors. Section 42 expressly gives the right to levy \$200.00, and I take it that the words "in the whole" can only refer to section 42 and the preceding section. Then comes into force the provisions of section 44, which provides for the exclusive use of this Province, and shall form part of the consolidated revenue, etc., and further, this section makes it imperative on the municipality to levy this additional amount, which in this case would make the total sum mentioned in the by-law the amount that would be the extreme limit (\$270.00) without going to the ratepayers or electors for approval. We have passed a by-law under the provisions of section 42 and raised under that section \$180.00, and under section 44 the sum of \$70.00, making a total of \$250.00, which would be illegal if your answer is correct. This is an important matter, and I would like to know. Do you consider section 44 in giving your answer?

In answering the question referred to we assumed that a by-law was passed to raise \$270.00 under section 42 of The Liquor License Act, because it is only where the council of a municipality desires to raise more revenue than what is payable under sections 41 and 44 by the Act itself that a by-law is necessary. In the absence of any by-law the fees set forth in sections 41 and 44 are payable. There is no doubt whatever but that a council may pass a by-law imposing a duty not exceeding \$200.00 under section 42, and if it does, and the by-law does not otherwise provide, the fees in section 44 must be paid in addition. We have not seen the by-law in this case. It may be that it provides expressly that there shall be raised the sum of \$200.00 in addition to the \$70.00, payable under section 44, and if it is in that form it would be unobjectionable, though in excess of what is necessary.

Compulsory Erection of Wire Fences—Assessment of Logs, etc.—Numbering of School Sections.

286—W. J. T.—1. Could a township council in Rainy River District pass a by-law making the building of wire fences compulsory without compensation where new fences are to be erected along public highways in places liable to snow blockades?

2. Can logs and lumber in a mill yard be assessed at market price?

3. Each township in a municipality has its school numbered, commencing at one, and in order to designate any particular school both its number and township has to be mentioned. Could they be changed so as to number from one up over all the municipality comprising three townships?

1. No. Neither the provisions of sub-section 2 of section 545 of The Consolidated Municipal Act, 1903, nor of The Act Respecting Snow Fences (R. S. O., 1897, chapter 240,) confer such authority on a township council in a district.

2. These logs and lumber may be assessed at their actual cash value as they would be appraised in payment

of a just debt from a solvent debtor, as provided in section 28 of The Assessment Act.

3. Since these three townships form only one municipality, we see no reason why all the school sections therein should not be numbered consecutively from one up. It might be better, however, to leave them as they are, so that in the event of a dissolution of the union of these townships the numbers of the school sections would not require to be changed.

Responsibility of Treasurer and Collector for Township Moneys.

287—SUBSCRIBER.—A certain township pays its treasurer the sum of seventy-five dollars a year salary. Besides the regular book-keeping, he has to attend monthly meeting of the council, prepares the fifteenth of December financial statement, and fills in the municipal returns for Bureau of Industry. About seven thousand dollars handled during the year. The collector is supposed to hand in the taxes on hand at least once a week in sufficient time for the treasurer to deposit them in the bank that day. This agreement with the collector is not lived up to at all times. The treasurer lives nine miles from a bank, but being centrally located in the township considerable taxes are paid to him directly, the collector not handling them at all. The treasurer takes all precaution to protect all money under his control, but in case of fire or theft

1. Could the treasurer be held liable for loss under these circumstances?

2. Could the collector be held liable for any loss, providing he tells ratepayer to pay to treasurer?

3. Would the township have to bear the loss?

4. Should the township provide treasurer with a suitable safe?

1. No.

2. If the collector complies with the requirements of sub-section 3 of section 144 of The Assessment Act, and in the meantime takes all reasonable precautions to safely keep the moneys of the municipality, in his possession for the time being, he cannot be held personally responsible for losses happening from either of the above causes.

3. Yes, under the circumstances above mentioned.

4. Yes. *Houghton v. Freeland*, 26 Grant 500, was an action brought against the defendant Freeland, who was treasurer of the township of Houghton, and his sureties. He had as much as \$2,089.60 in his hands. A fire occurred, which burned his house and contents, including the money. The nearest bank was 35 miles from him, the town hall 32 miles, and the municipality did not provide a safe for him. The court held that he was not liable. The concluding part of the judgment is as follows: "I cannot part with the case without observing upon the folly and negligence of the municipal councillors of the township from time to time in providing no means for the safe-keeping of the municipal funds, either in the town hall or elsewhere."

Licensing Hawkers and Pedlars—By-Law for Building and Paying for Town Hall.

288—D. McG.—A town has in force a by-law fixing a license fee for hawkers and pedlars. A person carrying on the business of a hawker and pedlar opens a store in the town and pays the regular tax on his goods, but still carries on the business of a hawker and pedlar.

1. Can the town still legally collect the license fee for a hawker and pedlar from said person?

2. Can the council of a town legally purchase land and build a town hall and fire hall without submitting the by-law to a vote of the ratepayers, payments to be made by debentures?

1. Yes, if he peddles goods contrary to the by-law.

2. The council of a town may pass a by-law pursuant to the provisions of sub-section 1 of section 534 of The Consolidated Municipal Act, 1903, "for obtaining such real and personal property as may be required for the use of the corporation, and for erecting, improving and maintaining a hall, and any other house and buildings required by and being upon the land of the corporation, etc." A