

## QUESTION DRAWER

Subscribers are entitled to answers to all questions submitted, if they pertain to Municipal matters. It is particularly requested that all facts and circumstances of each case submitted for an opinion should be stated as clearly and explicitly as possible. Unless this request is complied with it is impossible to give adequate advice.

Questions to insure insertion in the following issue of paper should be received at office of publication on or before the 20th of the month.

**Communications requiring immediate attention will be answered free by post, on receipt of a stamped addressed envelope. All questions answered will be published.**

### Taxes—Who to Pay—Burial Grounds—Dog Register—Enforcing By-Laws.

**60.—J. B.—**1. A is assessed as tenant, before the time for collection of taxes he leaves the premises. B then rents and takes possession. Can the collector seize upon the goods belonging to B? or can the collector seize upon the goods belonging to A, he not having removed from the municipality?

2. A village council pass a by-law forbidding interments in the burial grounds attached to the churches within the corporation. Must some other place of burial be furnished to those who have been using them? If so, by whom? There is a public cemetery close to the village.

3. Has a village council power to pass a by-law compelling the owners, possessors or harborers of dogs to register the same with the clerk, purchase and keep a numbered tag upon them? Failing to do so, can a penalty be levied and the dog destroyed?

4. Upon whom devolves the duty to cause the by laws of the council to be executed and put in force?

1. Yes, from either A or B. See Glenn's Collector's Guide, page 9, note (n).

2. The law does not compel any person or corporation to furnish burial places.

3. Yes.

4. The various officers of the municipality should see that there is no violation of the by-law, and either prosecute those who violate them or inform those who ought to prosecute.

### Claims Sheep Killed—School Section Changes—Who to Notify.

**61.—J. W. P.—**The council did not pass any by-law, and did not collect any dog tax for 1895, and have no money on hand previously or at any time collected for a dog tax fund. A petition was presented in January 1895, praying the council to pass a by-law to dispense with dog tax for that year, but the council did not think it necessary to pass a by-law, saying they had passed one for 1894, and that would be sufficient, and that the assessors be instructed "not to assess the dogs" for 1895.

Parties had sheep killed last fall and are now (within the three months), applying to the council for compensation under section 18 of the act to impose a tax on dogs, etc.

1. Is the council compelled to pay those claims?

2. Would it be advisable for council to pay said claims or any part of them?

3. Who is to notify and who are "all persons" in sub-sec. 2, of sec. 81, on page 26 of School Act of 1891?

4. Would it do to notify the trustees of sections by registered letters.

1. Not if the by-law passed in 1894 provided that the tax should not be levied as provided by section 7 of the act of

1890, or that the application of the tax should be dispensed with as provided by section 8, as amended by act of 1890.

2. No, if council passed either of the foregoing by-laws.

3. The trustees of all sections interested and the owners whose lands are affected.

4. As the council may deem expedient.

### Election—Will Not Qualify—Snow Roads.

**62.—H. D.—**In case of our municipal election, Township of Olden, there being seven candidates, one of the elected would not take the oath of qualification. Could the man polling the next highest number of votes legally take the office.

2. Please give information concerning road, main road being blocked by snow. A man allows travellers to open road through his farm. Can he stop any one or two individuals from crossing?

1. No, unless the candidate refusing has some valid legal excuse for not making the declaration within twenty days after the election, he is liable to a fine of from \$8 to \$80. See section 277, Consolidated Municipal Act, 1892.

2. The mere fact that the owner permits some persons to cross his farm does not entitle others to go across against his will.

### Taxes Collected From Tenant.

**63.—A. F.—**The owner of some property in this village lives in London. The owner refuses to pay the taxes on it. It is occupied by a tenant whose name does not appear on the collector's roll. The owner instructed me to collect from the tenant, and the tenant refuses to pay. Will I do right in seizing tenant's goods, or can I return it against the property as uncollectable?

You ought to make the taxes, if possible, subject to any right of exemption. You may distrain the tenant's goods. See Glenn's Collectors' Guide, pages 8 and 9.

### Fishermen's Assessments.

**64.—A. M.—**A is a fisherman, owns a tug, nets, and general fishing outfit, resides on the north shore in Algoma, in unorganized territory, but comes here in spring, occupies a rented house which the owner is assessed for, follows his occupation through the summer, lands and dries his nets here, lands and ships his fish from here, and leaves for the north shore home in November. Was assessed for his personal property and earnings of tug in 1894, paid his taxes on demand. Last spring, 1895, the ice detained him till the first week in May, the assessor held his roll over the time for return 1st May to assess him and another fishing firm, who were also late arriving, and who also own some real estate here, bring a tug and fishing outfit, and work here till fall. The assessment roll was returned 7th May, the date of Revision Court extended to allow legal time for appeals. The firm appealed and secured a reduction on earnings of tug and on personal property. A did not appeal, but on demand of tax collector in the fall for taxes, refused to pay, declaring that he was not aware that he was assessed, that he had received no notice from the assessor. The assessor says he left the notice at his house, but does not know who he gave it to, and he omitted entering the date of it in his roll. The council would be greatly obliged for your opinion. Was A's assessment legal? All property is assessable, but sec. 50 orders the return of the roll on or before the 1st May. Mr. Harrison says under note L, sec. 49, the non-return of the roll by the day named does not invalidate the assessment, and can the collector collect those taxes on A's return next spring? the council having enlarged his time for the return of his roll till

the 15th May next, for that purpose, and some poor people, who are willing to pay, but unable, and want more time where distress would be ruinous.

If A did not receive notice of his assessment, the assessment is void, and his goods cannot be distrained for the taxes. On the other hand, if the assessment is valid, the collector may distrain at any time before he has actually returned his roll. See Glenn's Collectors' Guide, page 14.

### Taxes on Wrong Assessment.

**65.—W. L.—**A ratepayer of this town has a full town lot of 66 feet front, No. 46 on the roll, and 20 feet of next lot, No. 45, on which he has three houses; 2 on No. 46 and one on No. 45. The assessor has assessed them all on No. 45. No. 46 does not appear on the roll. Can the town collect the taxes on No. 46? If so, have they the power to correct the roll? If the owner refuses to pay, what can the town collect if they have the right to do so?

Any elector may complain of any error made by the assessor and the court of revision may rectify errors. See sub-sections 3 and 18 of section 64, Consolidated Assessment Act, 1892; also section 154 which speaks of the duty of the clerk, under the direction of the council to enter lands which have not been assessed in one year, upon the roll for the next year. If the assessor has assessed lot No. 45 for the full value of lot 46 and the three houses, it would be simply a case of over-valuation on 45, and therefore the subject of complaint by the owner to be rectified by the court of revision. If he has not appealed we think 45 is liable for the whole tax.

### Fees—Non-Resident Children—Public School.

**66.—T. D. R.—**1. Can the trustees of a school section impose and collect a fee of fifty cents per head from non-resident children attending their school?

2. In case of refusal to pay said fee, have the trustees power to expel the non-resident children from school, there being sufficient accommodation for all children attending?

1. The trustees can collect only such fees as they and the parents or guardians have mutually agreed upon, provided such fees together with the taxes paid to the school, if any, do not exceed the average cost of the instruction of the pupils of the school.

2. No. See Con. Pub. School Act, 1891, section 172, sub-section 1 and 2.

### County Bridges—Sidewalks on Approaches.

**67.—J. H.—**In the January number you say it is the duty of the county to keep the side walks of county bridges in repair if such bridges are situated in an incorporated village. Now please state in your next issue if it is also the duty of the county to keep 100 feet of sidewalk on each end of such bridges in repair?

The county is bound to maintain such approaches as are reasonably necessary and convenient for the purpose of enabling the public to pass from the road to the bridge and from the bridge to the road for the distance of 100 feet next to the bridge. If from the nature and extent of the travel over the bridge in question it is