

the railway company if damages had been occasioned by reason of the cow being on their track, under the circumstances stated.

2. No. This section provides that, in the absence of such a by-law, "the owner or occupant of any land shall be responsible for any damage caused by any animal under his charge and keeping, as though such animal were his own property, etc."

Incorporation of Village into Town—Arrears of Interest on County Rate.

380.—A. Z.—1. What course must the council of a village take for the incorporation into a town?

2. Is it legal for the county treasurer to appropriate taxes, collected for a certain municipality, in payment of a debt of interest owing the county for the past ten years?

1. The proceedings necessary will be found fully set forth in section 20 and following sections of the Municipal Act.

2. Yes. See sections 267 and 268 of the Assessment Act.

Voter's Land Wrongly Described.

381.—P. S.—In a voters' list a voter is entered for the wrong lot.

1. Does it prevent him from voting?

2. Is it sufficient ground for appeal to a judge?

3. In case of no appeal and the certified copy being made by the judge would the list be quite legal even if the wrong lot had been entered opposite the name of a voter?

1. No. An error in the name or description of the voter does not prevent him from voting, provided, if objected to, he can take the oath which requires him to swear that he is the "person named or intended to be named on the list of voters then shown to him. See section 112 and following sections of the Municipal Act, and Forms 6 and 16 and following forms appended to cap. 9, R. S. O., 1897.

Local Improvement By-Law.

382.—J. M.—We have a local improvement by-law passed under sections 664 and 665. It is a general by-law, pursuant to section 667. The by-law was not submitted to the electors under section 682. It is not, therefore, compulsory, but simply optional. The language of the by-law is "From and after the 1st day of May, 1899, all future expenditures in the village of Chesley for the several classes of works, improvements and services hereinafter mentioned for which special provisions are made in section 664 of the Municipal Act, that is to say, (then the improvements are mentioned and include sidewalks and macadamizing roads) may be by special assessment on the property benefited, etc. The by-law provides for petition for the work and for notice of intention to be published by the council, and generally all the machinery necessary for a local improvement system.

1. Can we pass a by-law under section 678, as amended by Act of 1900, to raise 40 per cent. of cost of granolithic sidewalk or on work of macadamizing principal business street?

2. Can we be said to have "adopted the local improvement system" within the meaning of the section, unless we have made it binding under section 682?

3. Is there any authority for inserting a clause in a local improvement by-law, providing for a payment of part of the cost of macadamizing the principal business street by the municipality generally?

I observe that a model by-law published in government report on roads for 1897 contains precisely such a clause, and in that case the by-law made all future expenditures compulsory by local improvement.

1. Yes.

2. No.

3. Yes.

Working on Statutory Holiday—Limit of Taxation—Enforcing Payment of Poll-Tax—Early Closing By-Law.

383.—SUBSCRIBER.—1. Is it an offence punishable by fine, to work on a statutory or civic holiday under proclamation of the mayor?

2. The law says 2 cents on the dollar is the limit for municipal councils to impose tax. Has this anything to do with debenture tax? Say debenture tax was 2 cents and municipal 1 cent, in all 3 cents, is that illegal for the year?

3. In collecting poll-tax on whom rests the onus of proving tax paid elsewhere or not being of age? What notice to pay must be given?

4. Under conviction by a municipal by-law, why must one distrain before imprisoning? In some cases it allows the defendant to escape.

5. Is it a violation of early closing by-law to sell bread or necessities of life?

1. No.

2. If the debenture rate is one chargeable to and payable out of the general funds of the municipality, it is to be taken into consideration in arriving at the two cent limit, but if this debenture were given to secure payment of a debt incurred for local improvement or school purposes, they are not to be included. See section 402, sub-section 1 of the Municipal Act.

3. On the person charged with and presumably liable for the poll-tax. See section 99 of the Assessment Act. A written or verbal demand on the person liable for the poll-tax by the party appointed by by-law of the municipality to collect the same. By section 10 of the Assessment Act, the tax is payable after two days from the demand. See also section 97 of the Act.

4. Because the legislature has so enacted by statute. See section 705 and 706 of the Municipal Act.

5. Yes, unless the sale can be justified under clauses (a) or (b) of sub-section 1 or sub-section 11 of section 44 of chapter 257, R. S. O., 1897.

Impounding of Sheep on Sunday.

384.—SUBSCRIBER.—In our township we have a by-law forbidding sheep to run the road. A's sheep pastured on road most of summer, and got into B's crop through the fence on several occasions. B put sheep in pound on Sunday. A went to poundkeeper to get them out; poundkeeper would not do business on Sunday. He turned sheep on road Monday morning for the reason that they were put in pound on Sunday.

1. Was poundkeeper justified in taking them in on Sunday when B could just as well have pounded sheep on a week day?

2. Is poundkeeper responsible to municipality for turning sheep on road, no damages being claimed by B?

3. Can A have B hauled up for pounding sheep on Sunday, as A threatens to do?

1. Yes.

2. No.

3. No.

Levy of General School Rate—Taxation of Land Owned by Municipality—Place of Meeting of Council.

385.—J. J.—There are five public schools and several union schools in or connected with this municipality. The township clerk for the last three years in raising the general school levy, struck a rate on the assessed value of these five sections lying wholly within the municipality sufficient to raise \$750. Then he struck a separate rate for each particular union section, sufficient to raise the amount called for for that section by the assessor's equalization. Thus the general school rate was not uniform throughout the municipality.

1. Is this the correct way to raise the general school levy? See section 66 (2), P. S. Act.

2. If the rate was incorrectly levied, has the council authority this year to correct the error by levying on and collecting from those sections benefited by the error, a sufficient rate to adjust the matter so that these school sections shall not escape their just proportion of the general levy for the past three years?

3. If a part of the trustees' levy is uncollectable in any year, can the council lawfully increase the trustees' levy for the following year by this uncollectable amount so that each section shall itself pay the full amount of the trustees' levy?

4. Should lands bought by the municipality at the adjourned land sale for taxes be taxed for school purposes? That is, should they be assessed to the municipality and taxed like other property?

5. There are two halls owned by this municipality—one called the town hall and the other the municipal hall. Is it not immaterial in which hall the first meeting of the council is held, as both are township halls?

1. No. The rate should be uniform, levied upon the taxable property of the public school supporters of the whole township.

2 and 3. Yes, provided more than three years has not elapsed since the making of the error. Sub-section 3 of section 67 of the Public Schools Act provides that, "every municipal council shall have power, and it shall be their duty to correct any errors or omissions that may have been made within the three years next preceding such correction on the collection of any school rate duly imposed or intended so to be, to the end that no property shall escape from its proper proportion of the rate, and that no property shall be compelled to pay more than its proper proportion of such rate."

4. No, if unoccupied or occupied for the purposes of the municipality. Sub-section 7 of section 7 of the Assessment Act exempts from all taxation. "The property belonging to any county or local municipality, whether occupied for the purposes thereof or unoccupied; but not when occupied by any person as tenant or lessee or otherwise than as servant or officer of the corporation, for the purposes thereof." Where land is purchased by a municipality at a tax-sale it is liable to be assessed in the same way as previous to the purchase by the municipality, until after the expiration of the time for redemption, after that it is exempt under the sub-section above quoted. See note (§) on page 8, Glenn's Assessors' Guide, (second edition, 1900.

5. Section 265 of the Municipal Act, provides that "all the meetings of every