

this woman by Dr. G., he not having been authorized by council to do so? She has friends who were able to pay if they felt so disposed.

The township is not liable under the circumstances stated.

Liability of Council to Support Indigent.

205.—CLERK.—There is a man residing in Belmont, about forty years of age who has been a resident of the municipality all his life, has been a ratepayer for a number of years, has a son grown up and two brothers. Has no means of support at present; has the disease known as St. Anthony's dance.

There was an application made to the council by some parties for assistance to support him. The council refused. Some parties are going to hire his board and make the municipality pay the same.

1. Is the municipality liable for his support, and if so to what extent?

2. Can ratepayers hire his board and make the municipality pay the same?

3. Please give the law on the support of indigent persons where there is no poor house of refuge in the county?

1. No.

2. No.

3. We refer you to section 588, cap. 223, R. S. O., 1897. The powers conferred by this section are not obligatory, but merely permissive.

Opening a New Road—Deeds of Tax Sale Purchases— Copy Assessment Roll for County Clerk— Court of Competent Jurisdiction.

206.—A. B. — 1. Can a township council force a road across a man's property without his knowledge or consent? The aforesaid road leads to no particular place, but to a sandy beach, where even a row boat cannot land you on dry land, and it comes close to my house. The Government roads lead to the lake shore at the side and end of my two lots. The road sought to be forced across my lot destroys the privacy of my house.

2. The township council purchased a number of parcels of land at the county adjourned land tax sale, and received a deed containing all the parcels. Is it legal, when the township is disposing of them again, to put more than one parcel of land in a deed to a purchaser of more than one parcel, or should there be a separate deed for each parcel?

3. The township clerk neglected to make out and send a copy of the assessment roll for 1897 to the county clerk. Is there any way by which he can be forced to do it, the said clerk not being in the employ of the township since the 15th December last?

4. What is meant by "a court of competent jurisdiction," in section 227, Consolidated Assessment Act, 1892, that is, what authorities compose such court?

1. No. The council can force a road through a man's property, but it must observe the provisions contained in section 632, cap. 223, R. S. O., 1897.

2. We cannot see any objection to putting several parcels in the one deed to the same purchaser.

3. No. He is not now clerk, and has no control or authority over the assessment roll.

4. Either the General Sessions of the Peace or a Court of Oyer and Terminer.

Township Debt—Debentures.

207.—H. R.—Our township has a debt of \$3,700 voted by the people twenty years ago. The debt is due this year. We the township wish to issue debentures to raise the money to meet the debt. How should we proceed?

Have the people to vote on as to issuing debentures?

1. You do not state why this debt has not been paid off or why a sinking fund has not been provided to meet it. We think you must obtain authority from the Legislature.

2. No. The people (by which we mean certain electors) are entitled to be consulted before a certain liability shall be incurred, but they have no voice in such a matter as this. The debt being due, you must provide for it either by one rate this year, or ask for power from the Legislature to issue debentures upon which to borrow money to pay off the debt.

Farmers Sons and Statute Labor.

208.—Y. S. E.—1. As I read section 106 (1) chapter 224 Revised Statutes (pages 2,713) every farmer's son must do one days statute labor even if his name appears on their roll bracketed with his father and having F. S. in the proper column, for instance:

John Jones, F. (father) \$4,000.

Samuel Jones, F. S.

Am I right?

2. In case these names are not bracketed, does it make any difference? On our assessment roll sometimes the names are bracketed and sometimes not.

3. A lot is assessed as follows:

John Deo, F., \$100.

George Roe, T.

Is \$100, as above, sufficient to give both Deo and Roe a vote? Deo does not reside on lot.

4. In our township farmer's sons have not been asked to do statute labor, and one J. P. maintains that reading sub-sections 1 and 2 of section 106, Revised Statutes, together, justifies his conclusion.

1. Section 106 is as follows: (Here set forth the whole section.) The words "if not otherwise exempted by law" refer to section 96 and section 6, chapter 231, R. S. O., 1897. Now, if a farmer's son in a particular case is not one of the persons exempted under the foregoing sections, and he has not been rated and assessed as a farmer's son, he is liable to one day's statute labor under section 100. If he is rated and assessed under the authority of section 14 he is nevertheless liable to perform statute labor, because the first part of section 106 declares in plain language that he shall be liable to perform statute labor or commute therefor as if he were not so rated and assessed. The Legislature, when giving him the right to be placed upon the assessment roll in order that he might have the right to vote, did not relieve him from his liability under section 100. If the Legislature had simply given him the right to be assessed he could then claim exemption from the tax mentioned in section 100, because he is confined to a person not otherwise assessed, etc. Whatever may be the meaning of sub-section 2 of section 106, we are of the opinion that you are right.

2. No.

3. No.

4. Our answer to No. 1 sufficiently disposes of this, though we are not surprised that one of your justices of the peace takes the view he does. Sub-section 2, it is true, says that every tenant farmer's

son shall be exempt from statute labor in the same manner as if he were the son of an owner, etc., but when we look at sub-section 2 we find that the Legislature, instead of exempting the son of an owner, expressly declares that the latter shall be liable as if he were not rated.

Court of Revision Proceedings—Voters' List—Non-Resident Assessment.

209.—D. W.—1. At the court of revision held in June, 1897, A came forward and stated that B had become located for land (giving the number and concession) under the Free Grants Act, and stating that B desired to be assessed for the lot, which was done. No notice was sent to B by the clerk, as it was thought that A would tell him that the court of revision had assessed him, as requested. The clerk had not received notice of the location of said lot to B from the county treasurer. Now B comes to the council board and tells the board that he will not pay the taxes as he was not properly assessed, did not receive any schedule, and if he was assessed it was not by his wish or desire. Under the circumstances, can the council, through its collector, legally enforce payment of the taxes due on said lot?

2. When the court of revision increases the assessment of any one or adds to the assessment in any way, can the council levy and collect the taxes on such additional assessment without giving the occupant of such land due notice that the amount of his assessment has been increased?

3. (a) In making out the voters' list for this year will the Franchise Act of the Dominion cause an additional column in the list, or (b) will the same as last year be sufficient?

4. Can the council take lands from the non-resident roll and place them on the resident assessment roll yearly if they so please, or must they wait for three years before doing so?

1. Assuming that B did not authorize the assessment, we do not think that he is liable. He received no notice from the assessor of his assessment. He was not, in fact, assessed by the assessor, and no notice of appeal to the Court of Revision was served upon him. See sections 51 and 71 of the Assessment Act, cap. 224, R. S. O., 1897, and in consequence of this neglect the Court of Revision had no jurisdiction to assess him, and the assessment was void. Nicholls vs. Cummings, 1 S. C. R. 395, may be usefully referred to, though it is not now an authority, that the neglect of the assessor to give the notice provided by section 61, makes the tax invalid. The head note of the case is as follows: "The plaintiffs, being persons liable to assessment, were served by the assessors of municipality with a notice in the form prescribed by 32 Vic., chapter 36, section 48, O., and on that notice the amount of the value of their personal property, other than income, was put down at \$2,500, but in the column of the assessment roll, as finally revised by the Court of Revision, the amount was put down at \$25,000, thereby changing, without giving any further notice to plaintiffs, the total value of real and personal property and taxable income from \$20,900 to \$43,000. Held, that the plaintiffs were not liable for the rate calculated on this last-named sum, and that a notice, to be given by the assessor in accordance with the act, is essential to the validity of the tax."