

assessments. Section 5 of the act has reference to the real estate of a railway company only.

7. If the railway company is assessed as it ought to be for the portion of its real estate situated within the boundaries of your municipality, the collector should not return these lands as unoccupied under the circumstances you mention. If the company neglects or refuses to pay its taxes after a proper legal demand made therefor, the collector should seize such personal property of the company (including rolling stock) as will be necessary to satisfy the taxes, in accordance with section 135 of this act.

Vote to Carry Exemption By-Law.

450.—A. J. S.—Will you please let me know what is the necessary vote to carry a by-law exempting a pork packing establishing from taxation for 10 years, under 62 Vic. chap. 26, section 25? (Ontario Statutes, 1899.)

Clause (c) of the section cited provides as follows: "To render valid a by-law of a municipality for granting exemption from taxation, under this section, the assent shall be necessary of two-thirds of all the electors on the voters' list, as well as a majority of the electors voting on the by-law." As to who may vote, see section 353 and following sections of the Municipal Act. Section 338 and following sections provide the mode of voting on by-laws by the electors. The voters' list referred to is one to be prepared specially by the clerk under section 348 or 349 of the Act.

Closing a Street—Power of Council.

451.—T. C. N.—A tannery in our town is situated at the rear end of a back street. This end of the street has never been improved or rendered fit for traffic; in fact, a vehicle could not drive over it. The tannery is the only building situated on this end of the street. A few residents living up towards the other end of the said street naturally find a convenient outlet in the other direction. The said tannery wishes to secure possession of that portion of the street which adjoins their building.

Has the town council the power and right to grant this request, even though a few rate-payers should object?

Assuming that the street is a public highway, the council can close it up and sell it to adjoining owners, or in case they refuse to become the purchasers, at such price as the council thinks reasonable, then to any other person for the same or a greater price. As to the proceedings to be taken by the council preliminary to closing the street, see section 632 of the Municipal Act. As to authority to sell see section 650 subsection 11. The above proceedings must be taken however, subject to the provisions of section 629 of the act, which enacts as follows.

629.—(1) No municipal council shall close up any public road or highway, whether an original allowance or a road opened by the quarter sessions or by any municipal council, or otherwise legally established, whereby any person will be excluded from ingress and egress to and from his lands, or place of resi-

dence over such road, unless the council, in addition to compensation, also provides for the use of such person some other convenient road or way of access to the said lands or residence.

(2) If the compensation offered by the council, to the owner of the lands, or the road provided for the owner in lieu of the original road, as a means of egress and ingress, is not mutually agreed upon between the council and the owner or owners, (as the case may be), the matters in dispute shall be referred to arbitration, under the provisions of this act respecting arbitrations.

Assessment of Pension.

452.—TOWN.—Mr. A, ex-manager of a life insurance company, in W, draws a pension of \$2,800 per year from the said company. He lives and owns property in the municipality of B. The assessor of B has assessed him for income tax, and the assessor of W has also assessed him for same. Now the question arises, should Mr. A pay income tax to B or to W?

Section 42 of the Assessment Act provides that if a person has no place of business, he shall be assessed (*i. e. for his assessable income and personal estate*) at his place of residence. If Mr. A has not a place of business elsewhere than in B, or if he is out of business altogether, and his residence or domicile is in B he should be assessed for his personal estate and income in B only. If Mr. A is in business and his place of business is in B, section 41 of the act makes provision for the mode of assessing his personality.

Impounding Cattle—Running at Large.

453.—T. W. T.—A and B own farms joining one another, and situated or being in the incorporated village of W. A's cattle break into B's field (from their owner's field,) B drives said cattle to the village pound. B afterwards accepts one dollar for damages. The council for 1898 passed a by-law restraining certain animals from running at large within the village, with schedule of fines and a copy of which was given to pound-keeper who imposes a fine on A, for breachy cattle as given in schedule, that is \$1 per head.

1. Would the by-law cover the case where cattle break into another man's field from his own field?

2. Can pound-keeper charge fines and fees mentioned in schedule attached to by-law?

3. Has the council power to act on this case, as by-law says all horses, cattle, etc., shall be impounded when found running at large?

4. Would the cattle breaking out of their own field into a neighbor's field be running at large or would statutes apply in this case. R. S. O., chap. 272, section 20, 1897?

COPY OF BY-LAW NO. 6, 1898.

Being a by-law to restrain certain animals from running at large in the village of Arkona, county of Lambton.

The municipal council of the said village of Arkona, in council assembled enacts as follows. And it is hereby enacted,

1. That no cattle, horses, mules, asses, hogs, pigs or sheep shall be allowed to run at large in the village of Arkona at any season of the year.

2. That any of the above mentioned animals found running at large in the village of Arkona shall be impounded by the person hereafter appointed for the purpose by the council, or any other person or persons may impound such cattle.

3. It shall be the duty of the pound-keeper to provide sufficient yards and enclosures for the safe-keeping of such animals as it may be his

duty to impound and to properly feed and water the same, and his fees for impounding of said animals shall be the amount stated in the annexed schedule.

4. And it is further enacted that, Hugh Ross be and is hereby appointed to drive all animals to pound that may be found running at large within the village. Any other person or persons are empowered to impound all such animals running at large and they shall be entitled to receive such fees as are mentioned in the schedule.

1. Yes.

2. Yes.

3. The council has nothing to do in the matter. It is a question to be settled by the owner of the animal, the party impounding, and the pound keeper themselves.

4. Yes.

Opening and Closing Streets Across Railways.

454.—A. O.—Some years ago the G. T. railway purchased the right to close certain streets and roads and the privilege of substituting others in their place, and in accordance with the agreement made, the council passed a by-law closing such streets and opening the new ones; but there are some streets not mentioned in the by-law specifically. Now we want to know if those streets have been closed for ever, or could they be opened across the railway. They would be level crossings. The portion of the municipality in which the said streets are situated was at the time surveyed into village lots.

The power to open a highway or establish a crossing over the line of a railway company is wholly vested by statute in the railway committee of the Privy Council. Your council should, therefore cause the necessary application to be made to the above committee requesting them to take steps to accomplish what you desire.

Assuming that Catherine street was in existence before the railway was constructed the railway company cannot prevent the public from using the street. We cannot understand why there should be any difficulty in the matter, if the company refuse to allow the public to use it, your course is to apply to the railway committee of the Privy Council.

Not Necessary to Register Payment of Debenture.

455.—SUBSCRIBER.—When a public school or a municipal debenture debt is paid in full should a discharge be filed in the registry office of the county or district?

No.

Nomination and Election Days.

456.—A SUBSCRIBER, ONTARIO.—1. On what date will the municipal nominations be held this year for townships not divided into wards?

2. Also the date for the same municipal elections to be held?

1. Since this year, the last Monday in December will be Christmas Day, municipal nominations will be held on the previous Friday, (the 22nd December.) See sections 119 and 124 of the Municipal Act. If the council of your county has passed a by-law under section 125 of the Act, the day for holding the nomination will be Monday, the 11th December next.

2. On Monday the first day of January, A. D. 1900. See section 95 of the Municipal Act.