

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 stamp addressed envelope. All Questions answered will be published unless \$1 is enclosed with request for private reply.

Equalization of County Assessments.

359—A. W. R.—Can the county equalize on value of real estate only and not take personal property into consideration?

No. Section 87 of the Assessment Act, line 8 provides that the county council shall "for the purpose of county rates increase or decrease the aggregate valuations of real and PERSONAL property in any township, etc." In case valuers are appointed pursuant to section 310 of the Municipal Act as amended by section 13 of chapter 26 of the Ontario Statutes, 1901, their duties extend to the valuation for the purpose of equalization of the REAL estate only in the several municipalities in the county. The latter part of subsection 1 of section 310 provides as follows: "and the equalization of PERSONAL property shall be as heretofore," that is, as provided in section 87 and following sections of the Assessment Act.

Local Improvements Should be Completed as Soon as Possible After Initiation.

360—W. H. L.—The council of a village purpose laying a piece of concrete walk and went through all the requirements that are necessary in the shape of advertising, etc., also asked for tenders and received the same from four different firms, but have not accepted any of them yet. The question I want you to answer is, would it be legal for the council to lay one-third of the walk this season after having asked for tenders and other preliminaries the law required?

If there is sufficient time to complete the work this summer, the whole of the work ought to be done. It is not fair to the property owners along two-thirds of the line of the work to have to pay for their share of the cost of the whole work when that part of the whole work is not to be done this season. If that can be done why can the council not do simply one-third of the work next season and postpone the remaining one-third until the following year? The work when done is supposed to rule and the value of the property which it fronts and the benefit to the property is the consideration for which it is considered just that the owner deriving the benefit should pay, and therefore we do not think that a property owner should be asked to pay his share of the cost of the work a year or so before the work is done. In addition to this we might say that the owners along the two-third part of the line of work will be contributing their share of the cost of the work, fronting other people's property.

Exemption of Farm Lands in Towns.

361—G. G. A.—The council have passed a by-law under section 8 of the Assessment Act

providing for certain exemptions. A notice claiming certain exemptions under the Act (sec. 8, sub-sec. 3) was filed with the clerk on May 31st and the council in passing the above by-law ignored the notice as being too late. Where the Assessment Roll is filed with the clerk on or before the 30th day of April, is not the last day of giving notice under sec. 8, sub sec. 3, the 30th day of May?

The notice under this subsection must be given to the council within *one month* after the time fixed by law for the return of the assessment roll. The time fixed is the 30th of April in each year (see sec. 56 of the Assessment Act). By subsection 15, section 8 of chapter 1, R. S. O., 1897, the word, "month" means a calendar month. The calendar month succeeding the 30th day of April is May which contains 31 days. Therefore a notice given under this subsection on the 31st of May would be within the time prescribed.

Qualification of Voters on Money By-Laws.

362—T. W. S.—1. A resident in the village is entered on the last revised assessment roll as owner for property assessed for \$50. (a) Is he entitled to vote on a by-law for creating a debt? (b) Is he entitled to be entered on the regular voters' list in part one?

2. Mr. and Mrs. John Brown are entered on the assessment roll in a bracket as follows, Mrs. B., owner, and Mr. B., tenant. Can Mr. B. vote on a by-law for creating a debt?

3. Notice of appeal was made to have Mr. A. entered on the assessment roll as M. F. His name was entered at the court of revision which was finally closed. Since notice of appeal was made, he married a widow whose name is on the assessment roll as owner. (a) Can Mr. A. vote on a by-law for creating a debt? (b) If not, who represents the property owned by Mr. A's wife?

4. Mr. and Mrs. Smith live in Toronto. Mrs. Smith is assessed as non-resident and as owner of property in a village. Mr. Smith's name does not appear on the roll. In making out a special voters' list giving the names of those entitled to vote on a by-law, for creating a debt, should I enter Mrs. S., seeing she is marked on the assessment roll as married, and I, as clerk, am not supposed to know Mr. S.?

5. Mrs. E. is named on the Assessment roll as a widow. She has since married a non-resident whose name is not on the assessment roll. This is a fact which I know, but as clerk, in making out a special voters' list of names of persons who are entitled to vote on a by-law creating a debt, I am supposed to take the assessment roll as my guide. I find Mrs. E. widow and owner of property. Should I enter her name as I find it on my special list? If I do enter her name as I find it, can she vote on election day seeing she is now married, and if she cannot vote, can her husband vote?

6. Chapter 223, sec. 353 of the Municipal Act reads as follows:—"and who is at the time of the tender a freeholder in his or her own right or (if a man) whose wife is a freeholder of real property within the municipality of suf-

ficient value to entitle him to vote at any municipal election, and is rated on the last revised assessment roll as such freeholder, provided such person is named or intended to be named on the voters' list." (a) Do you give to the husband of the wife who is a freeholder, her legal status even though his name may or may not appear on the roll? (b) What voters' list in the last line of the above section is referred to, the general or special?

7. Jno. James is assessed on the assessment roll as owner of lot 2, his father is entered as tenant of lot 2 on the same roll. If the father comes forward on election day, that is the day on which a vote is taken on a by-law for creating a debt, and is prepared to swear that he is owner of said lot 2, is he entitled to vote? Would the returning officer be justified in refusing him a ballot, seeing that he is not entered on the last revised assessment roll as a freeholder?

8. Three names are bracketed on the assessment roll as being owners of a certain property. One is a resident and the other two non-residents. In making out a special list of those who should vote on a by-law for creating a debt, should I enter the three names?

1. (a) No. The latter part of subsection 1 of section 353 of the Municipal Act provides, that in order to entitle a freeholder to vote on a by-law creating a debt he must be assessed on the last revised assessment roll of the municipality, as a freeholder of real property of *sufficient value to entitle him to vote at any municipal election*. Your municipality being a village, in order to entitle a freeholder to vote at any municipal election his real property must be assessed at a value of not less than \$100. See section 87 of the Act.

(b) No. See section 86 and 87 of the Act.

2. Yes, if the property is assessed for \$100 or over. He can either vote as owner in right of his wife under section 353 of the Act, or as a tenant to his wife under section 354, provided the terms of his lease conform to those mentioned in the section last named.

3. (a) No. See our answer to question No. 6.

(b) The property would appear to be unrepresented.

4. This lady being entered on the assessment roll as a married lady, and as married women have no right to vote on a by-law creating a debt, you should not enter her name on the list to be prepared by you, under section 348 of the Act.

5. Your guide in preparing the list under section 348 is the last revised assessment roll. On this roll Mrs. E. is assessed as owner of realty (valued in the roll presumably at \$100 or more) and a widow. As widows have the right to vote on a by-law of this kind, under section 353 of the Act, you should enter her name on the voters' list to be used at the voting on the by-law. If her right to vote is objected to on her presenting herself to mark her ballot, the oath mentioned in section 356 should be administered. Her husband cannot vote because his name not being on the last revised assessment roll, you cannot enter it on the voters' list, and no person can record his vote on the day of