

Section 402, sub-section 1, of the Municipal Act, provides that, "The council of every municipal corporation, etc., shall in each year assess and levy upon the whole rateable property within its jurisdiction, a sufficient sum to pay all valid debts of the corporation, whether of principal or interest, falling due within the year." The levy you mention is to pay debts to be incurred in the next following year, and cannot be made. If necessary the council for 1901 can borrow the money required for this purpose, pending the collection of taxes, pursuant to sub-section 1 of section 435.

2. There is no provision made for a casting vote in a case of this kind, either in the Public Schools Act or in the rules generally accepted for the government of public meetings. Neither motion carried; so each should be dropped and some other qualified person proposed and voted upon until some one obtains a majority of the votes of the ratepayers present.

3. Section 637 of the Municipal Act, sub-section 1, authorizes the council to pass a by-law closing this portion of the road and opening and establishing the new road, after having taken the preliminary steps set forth in section 632. The provisions of the last mentioned section must be strictly observed. Sub-section 2 of section 637, authorizes the council to pass by-laws for entering upon, breaking up, taking or using any land, in any way, necessary or convenient for the said purposes. Section 437 makes provision for the payment of compensation to the owner of lands taken by the corporation in the exercise of its powers. If the amount of such compensation cannot be mutually agreed upon between the owner and council, it shall be determined by arbitration under the Act. See the latter part of section 437.

Enforcement of Dog-Tax By-Law.

90—L. R.—Our council is putting the dog-tax law in force this year.

1. When can the tax be collected, and what is the proper way to proceed, if they do not buy tags for their dogs?

2. How are those to be sold, and at what price, and what officers of the council should handle them?

1 and 2. We presume that your council is proceeding to enforce a by-law, passed under the authority of sub-sections 1, 2 and 3 of section 540, of the Municipal Act. This being the case, provision should be, and probably is, made for all the matters you enquire about, in this by-law, and we cannot answer your questions until we have before us a copy of the by-law.

Mode of Assessment.—Court of Revision.—Arrears of Taxes.—Proceedings at Elections.

91—UNPAID TAXES.—The same council that was elected for 1900 is the same this year, and went back into office on a distinct pledge that the assessment would be the same as last year. Those resident taxpayers who live on what is known as front of township, and have been, in a number of years, having from twenty acres up

to one hundred acres cleared, claim that they have no right to pay more taxes than a new settler who has just taken up land. Also claim that there should be no equalization of assessment. I claim that wild land should be assessed alike, and improved land at the actual cash value.

1. Council, for year 1900, recorded on the minute book that all land in the township be assessed at \$12.00 per acre. Assessor evidently followed these instructions, as all land was assessed at said value. Assessor, sometime previous, sold land at \$3.00 per acre, yet he took his oath that land was worth \$12.00.

2. Is land situated in a township where there are good roads, and along the line of communication, (viz., railroad,) worth no more than land situated in rear of said township having no road?

3. There were fifteen appeals made to the Court of Revision, and the clerk gave no written personal notice, stating date of said court, and "Unpaid Tax" did not attend. No alteration was made; no appeal was carried to the Judge. Is the assessment made in 1900 legal?

4. May the unpaid taxes be registered in treasurer's books as arrears of taxes under this assessment and proceeding, as "Unpaid Tax" refuses to pay his taxes?

5. In holding municipal elections is it necessary for scrutineers to be appointed on nomination day? Is it necessary for a poll-clerk?

6. In the absence of scrutineers or poll-clerk, (a) Should not returning-officer call two of the candidates to assist in counting said ballots at close of the poll?

(b) Is it enacted by law that all persons should be excluded from poll-room?

7. What is your opinion? would you classify land of the following description good or waste land?

(a) Land that is covered with tamarack, spruce and cedar—said tamarack and cedar timber is worth seventeen cents per tie, and six cents per cedar post. Water lies on said land, but can be easily drained.

(b) Small muskegs, having from one to two feet of moss, but have good clay bottom, small timber thereon, and can be easily drained.

(c) Land where stream runs through said property.

1 and 2. Sub-section 1 of section 40 of "The Act respecting the establishment of municipal institutions in territorial districts," (which applies to municipalities in the District of Rainy River,) provides that the assessor to be appointed by the council, as soon as convenient after its first meeting, shall state on his roll the amount of all real and personal property owned by persons in the municipality and the actual value thereof. The council has nothing whatever to do with fixing the value or rate at which their assessor shall assess lands in the municipality. A competent man should be appointed to the office of assessor, who, without and regardless of any interference on the part of the council, should assess all rateable property in the municipality at its actual value according to the best of his judgment and ability. If parties are dissatisfied they can appeal from the assessment as provided by section 43 and following sections of the Act. We would not presume to place any value on land, relative or otherwise, unless we had a personal knowledge of the locality and actually viewed the land.

3. There appears to be no provision made by the above Act, for service of notices of the holding of the court of revision. See section 44 of the Act. In any event parties filing appeals are not

entitled to be served with such notice. It is their duty to inform themselves as to the date of the sittings for the hearing of appeals. We are of opinion from what you state, that the assessment made in 1900 is a legal assessment. We also refer you to section 72 of the Assessment Act, which makes the roll final notwithstanding errors in it or in the notice sent to persons assessed.

4. Yes.

5. No.

6. (a) No. But any or all of the candidates may be present at the counting of votes or in the polling-booth at any time while polling is in progress. See sections 173 and 174 of the Municipal Act.

(b) Section 173 provides that "During the time appointed for polling, no person shall be entitled or permitted to be present in the polling-booth, other than the officers, candidates, clerks or agents authorized to attend at the polling-place, and the voter who, for the time being, is actually engaged in voting.

7. (a, b) It would not appear possible to cultivate these lands, so we would classify them as waste lands.

(c) If these lands are arable they cannot be considered waste lands. The mere fact that a stream runs through them, does not make them such.

Deputy-Returning Officer Leaving Booth on Polling Day. Can He Vote for School Trustee?

92—S. C.—I am clerk. We elect school trustees by ballot. I have a vote, or rather have the property qualification to entitle me to vote in wards Nos. 1 and 2. A by-law was passed appointing me Returning Officer, also deputy for ward No. 2. I acted as such deputy in No. 2 at the last general election. During the polling a voter came to record her vote at No. 1, and was told by the D. R. O. that her name was not on the list. She left without voting. A candidate for trustee came to me at No. 2, and complained to me that one of his supporters was deprived of her vote—(the above person.) I always take the Judge's revised list to my polling-station, in order to be prepared for any error or emergency such as the above. I said to the candidate "I will go and see to the matter." Told my clerk if any one came to vote, to keep him until I would return. I went, pointed out the error the D. R. O. had made, (the voter came back and voted after I had left,) and was back at my station within five minutes of leaving. There had not been any person there to vote during my absence or for some time before or after. I had voted for county councillor in No. 2, and while at No. 1 I voted for trustee, both candidates being present, and no objection taken. I am threatened with two suits. One for leaving No. 2, and the other for illegally voting in No. 1. I expect the papers any hour. I left No. 2 when there were very few votes coming in, and none offered while away. My clerk and an agent, (not the parties complaining, they had none,) were sworn in the usual way. It is claimed that in case of a tie for trustee I had the casting vote and no other. Am I liable in either of the above cases? I cannot see where my vote has been taken away for trustee, or where I have the right to give the casting vote. The Manual appears to sanction leaving the poll for a short time if no injury is done.

We are of opinion that you did not act wisely in leaving the polling-booth, under your charge, for the purpose you mention, as your absence was an