

1. Yes. See section 126 of the Assessment Act. The commissioners elected should have made declaration before a justice of the peace instead of their secretary.

2. We are of the opinion that they were legally elected.

3. We are of the opinion that it did. Section 120 of the Assessment Act provides that the commissioners elected shall take before a justice of the peace, a declaration of office similar to that of a councillor in a municipal corporation, but it does not provide as section 312 of the Municipal Act does, that they must take this declaration, BEFORE entering on the duties of their office, and no penalty is imposed for their neglect or refusal to take this declaration. Section 128 of the Act imposes a penalty on the commissioners if they do not serve for the term for which they are elected, when duly elected, as these men apparently were.

4. We think these men were competent to call the meeting for the election of commissioners for 1902 pursuant to sec. 126.

Payments for Necessaries Supplied Persons Quarantined—Placarding Infected Houses—Enforcement of Vaccination—Chairman of Board has Casting Vote—Doctor's Fees—Oath of Office of Member of L. B. of H.—Peccoliar Conduct

88—J. A. R.—1. Would you explain section 93, of the Public Health Act. When a home is quarantined, can the municipality collect expenses from occupant if worth the same?

2. Can the doctor and the Board of Health placard a house suspected of small-pox before really knowing that there is really a case of small-pox in the house? Some claim that the place can be quarantined but not placarded, our doctor having placarded several houses on suspicion of occupants having been exposed to small-pox.

3. Can the council enforce public vaccination, and collect costs from responsible parties by way of taxes?

4. Has the chairman of the Board of Health the casting vote, some claiming that it is the secretary's vote?

5. What is the highest fee a doctor can charge for sitting in a meeting of the Board of Health discussing small-pox when there is no fee fixed by the council?

6. At our first meeting of the council, one of the members elected was absent, and has not yet taken the oath of office. What is the latest date that he can do so?

7. This Board of Health called a neighboring doctor on small-pox cases, the said doctor made his report in writing. Our village doctor called at my office to see the report, and destroyed it by throwing it into the stove. What is your opinion of his conduct?

1. Under this section the person ill or infected and quarantined, his parents or other person or persons liable for his support, are liable for the cost of providing nursing and other assistance and necessities for him while in quarantine, if able to pay the same, otherwise the municipality must pay the amount.

2. We do not think that the Public Health Act authorizes the placarding a house with notice that small-pox or other dangerous disease exists in the house unless such disease actually exists therein. See section 85 and schedule B, section

17, rule 4. Section 85 also authorizes the isolation of any person who is infected with such a disease and section 93 also authorizes the isolation of a person who is infected or lately has been infected with or exposed to any of the diseases specified in the Act. But before placarding a house or isolating any person, care must be taken that the conditions justifying it exist.

3. Under chapter 249, R. S. O., 1897, the council can enforce general vaccination in the municipality, at the expense of the municipality of all poor persons; but they have no authority to pay for the vaccination of persons who are able to pay the charge themselves. See section 4 of the Act.

4. The chairman has the casting vote.

5. An arrangement should be made with the doctor as to his charge for services rendered the local board of health, and in the absence of such arrangement there is nothing to guide us in saying what his charge should be.

6. Every qualified person elected to the office of councillor of a municipality is required to make the declaration of office and qualification, within TWENTY days after knowing of his election or appointment, otherwise he is liable to forfeit and pay, to the use of the municipality, not more than \$80, nor less than \$8.00. See section 319, of the Municipal Act.

7. Unless your village doctor has some very good reason for thus destroying the report, which you have not told us, his conduct in doing so was very reprehensible.

A By-Law Allowing Discount and Charging Percentage on Payment of Taxes.

89—R. E. S.—1. I enclose herewith copy of by-law No. 203 and a section of by-law No. 202 of our township and ask your opinion as to its legality. Does the framing of the section of No. 202 clash with the collector's power to seize after fourteen days subsequent to demand of taxes? And does the amendment correct that?

2. Does section 143, chapter 224, R. S. O., 1897, empower a treasurer, who is a receiver of taxes, to collect the taxes of 1899 (due on a lot assessed to A, then the owner thereof) from a tenant of B in 1901 which have not been included in the Tax Bill of said lot for 1901 delivered to B and paid by B and of which no notice was given by the assessor. The lot changed hands in June 1899 subsequent to the assessment and no appeal was made to the court of revision of 1899 to change the name of the owner?

3. Can the treasurer, as receiver of taxes, claim same power of threatening seizure as the collector?

4. Can the collector or receiver threaten seizure for arrears on the roll?

5. Is the corporation liable for the (presumed) illegal action of the treasurer who signed the notice to the tenant of B as treasurer?

BY-LAW NO. 203,
TO AMEND BY-LAW NO. 202.

The municipal corporation of the township o hereby enacts:

That by-law No. 202 be amended by inserting after "paid, after January 31, 1902," "up to March 25, 1902," and inserting after "five cents on the dollar" "and these periods recited shall not affect the collector's power or duty under the Assessment Act to seize for taxes after fourteen days from demand of taxes."

SECTION OF BY-LAW AMENDED BY ABOVE.

And it is hereby enacted that on all taxes paid by December 7th, 1901, there shall be allowed a rebate of two cents on the dollar and on all taxes paid between Dec. 9, 1901, and Jan. 31st, 1902, there shall be an additional charge of two cents on the dollar and on any taxes paid after Jan. 31st, 1902, there shall be a total additional charge of five cents on the dollar.

1. Your council has authority to pass a by-law containing and making the provisions as to payment of taxes contained in section you quote, pursuant to section 60 of the Assessment Act as enacted by section 4 of the Assessment Amendment Act, 1899. A by-law of this kind in no way interferes with the authority conferred by section 135 of the Assessment Act, on collectors to make seizures for non-payment of taxes after the expiration of fourteen days, after making the demand or delivering the notice referred to in section 134 of the Act, unless the person liable for the taxes has taken advantage of the provisions of the by-law, pursuant to subsection 4 of section 60. The amending section is useless as regards persons who do not take advantage of the provisions of the by-law pursuant to this subsection, as it cannot override the statutory law as it now exists and unnecessary as regards those who do not take advantage of its provisions.

2. No.

3. The treasurer can "threaten" such seizure but has no authority to "make" it.

4. The collector (but not the treasurer) can seize for arrears of taxes entered on his roll in accordance with the provisions of the statutes in that behalf and in the manner therein prescribed.

5. No, the mere signing by the treasurer, or service on the tenant of a notice demanding these taxes, has occasioned no damages to him or anyone else.

Sale of Free Grant Lands for Taxes.

90 F. B.—Can land be sold for taxes in unorganized districts being free grant lands? If so, is there any certain times in the year for such a sale to take place? and what are the proceedings the council has to take before such a sale can be made?

2. Can the council sell free grant lands, which have not been located but have been improved and assessed, as well as lands which are located and having three years arrears of taxes?

1. Yes, but only the interest of the lessee, licensee, or locatee in the lands, can be disposed of. See sections 188 and 189 of the Assessment Act and section 53 of chapter 225, R. S. O., 1897. Your municipality being in the District of Nipissing, the sales can take place only during the months of July, August, September or October. See section 54, of chapter 225, R. S. O., 1897.

2. Yes, but it can sell only the interest of the lessee, licensee, or locatee in the lands as above stated.