Provincial Municipal Auditor Can Appoint Place for Audit

333—J. R.—The Provincial Auditor "on his own motion" (as per chap. 228, section 9 R. S. O.) notifies our treasurer that he will be in our county town on the 17th inst., to examine the books, etc., of the township. Is the treasurer compe led to go to the county town, distant some thirty-five miles, when other places are much more convenient, or must he go to any place chosen?

We are of opinion that the Provincial Auditor has power to compel the attendance of the treasurer of the township at the place, and for the purpose named by him. (See sections 10 and 12, of the Act referred to.) We think, however, that if it be represented to the Provincial Auditor that the attendance of the treasurer at the place appointed would involve that official and the municipality in considerable trouble and expense, he would, we have no doubt, appoint some more convenient place for the audit.

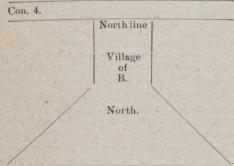
Ownership of Boundary Between Village and Township

334—CLERK.—The corporation line surveyed and by-law of a village says the division line between the village B and the township of C shall be north line of concession 4, lot No. 3, township of C, all of the village lands lying north of this concession.

1. Is the village liable for one-half of the statute labor across lot No. 3?

2. In closing and selling this road, would they be intitled to one-half the money received, for road allowance across concession 4?

Township of C.



r. The boundary line between the vil lage and the township is not the 4th concession, but the northern limit of the concession. Therefore the road referred to is wholly within the township municipality, and the village is not liable to share in its maintenance. There is no such thing as statute labor chargeable against, or to be performed in respect of property in an incorporated village.

2. No. Since the road lies wholly within the limits of the township municipality, it alone is entitled to receive the proceeds of the sale.

A Naturalized Voter.

335—D M. M.—We had a ratepayer out to vote last fall and he was sworn on the ground of his not being a British subject. Since then he has taken out papers and the path of allegiance. He has only been in Canada one year.

Has he a right to his franchise in Canada? Some of our council hold that he has to live in Canada three years before he is a subject of our country. What do you say?

The Naturalization Act requires a residence of three years in Canada, or three years in the service of the government of Canada before the certificate of naturalization will be granted. (See section 8, of the Act.) We presume, however, that evidence must have been given that he had resided in Canada for three years prior to the application for the certificate, and we think the certificate is final.

Collection of Taxes From Non-Resident Assessed for Income and Personalty.

336 - J. P. B.—1. Is a person assessed for income or personalty or both who leaves the municipality and county before the rate is struck or before the assessment roll is finally revised, liable for the taxes thereon?

2. Can same be collected, and if so, what is the procedure?

1. Yes. Assuming that the person is assessed made no appeal to the court of revision, or if he filed an appeal, the court refused to disturb the assessment.

2. Yes. If the person assessed has, at the time of the co lection of taxes in the municipality, goods in the county not by law exempt from seizure for taxes, wholly or partially sufficient to realize the amount of these taxes, they should be seized and sold, and the proceeds applied in payment of the taxes, and costs of seizure and sale, in so far as they will go. If no such goods are to be found, then the amount of these taxes becomes a debt due from the person assessed to the municipality, and can be collected by ordinary action at law. (See section 142, of the Assessment Act.)

Rent of Polling Booths at Provincial Elections.

337-J. H. B.—Will you kindly advise me if the municipality (a town) or the returning officer pays for polling boths used for election of members of the Legislative Assembly of Ontario, and quote section of the Act governing same.

Section 203, of the Ontario Election Act, provides that "the fees in Schedule B, to this Act mentioned, in respect of the matters therein contained, and no others shall be allowed to the several officers therein mentioned respectively, for the services and disbursements in the said schedule specified." Item 18, of this schedule, is as follows: "For each POLLING BOOTH, actual cost not exceeding four dollars, to be paid by the township treasurer, on the order of the deputy-returning officer, unless the township council provide suitable polling places at their own expense;" and item 21 provides for payment of "the like charge paid in the same manner, for polling-booths, as in rural polling places." The latter item relates to cities and towns only. Therefore, the rent of the polling-booths in your town should be paid by the town treasurer, on the order of the several deputy-returning officers. Section 204 makes provision for the payment of the rent of polling-booths in cities.

Payment of Negligent Engineer — No Amendment of Drainage Act as to Railway Lands.

338—M. S. B.—1. Could a civil engineer under the Municipal Drainage Act collect pay for what work he has done, providing he was dismissed before filing his report, after having been granted an extension of time from time to time and still failing to file his report?

2. If he could collect pay would he have to furnish the council a report of what work he has done?

3. Has there been any amendment to the Drainage Act re crossing railroad lands since

1. It is not easy to express an opinion in this case. If the engineer was negligent in not making his report within a reasonable time, we do not think he can recover anything. On the other hand, we may say that we do not think the council can escape liability by dismissing him before he has had reasonable time to finish his work.

2. Yes. Otherwise the council would not know what work he has done, for which he is entitled to be paid.

3. No.

Opening of Boundary Line Between Two Townships.

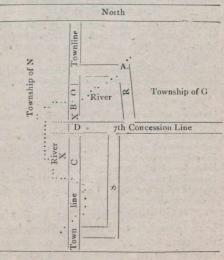
339—A. B.—About ten ratepayers have asked council of township of G to have the fence at D removed and also to have that part of townline marked C opened up so that cattle can get to river for water.

1. Can council be compelled to open same seeing that it is of no use whatever as a highway?

2. Would council be justified in opening same owing to agreement with county re bridge at A?

3. Would it not be better to either sell or rent this piece of highway?

In 1887 the townships of G and N entered into a bond with the county that if they would assume bridge at A, which the county has, that townships would never ask to have one built at B, and townships sold those parts of townline marked X & O. The person who owns that part marked X also owns the piece of land in township N marked X and has enclosed along with it that portion of townline marked C and has a fence and gate across concession line at I) and occupies the whole piece as a pasture, and offers to give access to river by fencing a roadway marked



J-County Bridge.
R and S-Road in Lieu of Townline.

1. It is optional with a municipal council whether it passes a by-law to open a road