

be,) the collector may levy the same with costs, by distress "upon the goods and chattels of the PERSON ASSESSED, wherever found within the local municipality." (See sub-section 1, of section 135a,) or upon the goods and chattels of the PERSON ASSESSED, or the interest of the PERSON ASSESSED in the goods and chattels mentioned in sub sections 2 and 3, of the section last quoted. Since the present owner of the premises is not the "person assessed" for the personal estate none of his goods and chattels, nor any part of, or interest in, the same, are seizable to realize the amount of the taxes against the personal estate. If none of the goods and chattels of the "person assessed" can be found, which are liable to seizure under the provisions of section 135a, of the Act, the only course the municipality can pursue to recover the amount of the taxes on the personalty is to sue the former owner, the "person assessed" for the premises, for the amount in an ordinary action at law.

A Teacher's Qualification.

250—J. R. P.—Trustees advertise for a teacher, and one answers the advertisement, who is hired without the trustees understanding what authority he had to teach. The agreement was drawn up and signed by the trustees which stated that he held a second-class (non-professional) certificate. He has taught three years on this certificate.

1. Is he a legal teacher?
2. Will we lose any government money, and how much if he is not a legal teacher?
3. Who is responsible for the loss?

1. By subsection 1 of section 2 of the Public Schools Act, 1901, the word "teacher" means "any person holding a legal certificate of qualification." Subsection 5 of section 65 of the Act, authorizes trustees to determine the teachers to be employed, the terms upon which they are to be employed, and their remuneration and rank. By subsection 3 of section 81 of the Act, a teacher, to be deemed a qualified teacher, must, at the time of entering into an agreement with the trustees and during the whole period of the agreement, hold a legal certificate of qualification. Section 85 of the Regulations of the Educational Department, provides that "any person who attends a normal school one term and who passes the prescribed examination, shall be entitled to a second-class public school certificate." Section 87 provides for the extension of a third-class certificate after the expiration of three years. If the teacher engaged is not the possessor of a certificate issued pursuant to the requirements of the Public Schools' Act, and regulation of the Education Department, he should not have been engaged.

2. By clause (c) of sub-section 3, of section 87, of the Public Schools' Act, 1901, it is the duty of the public school inspector to "withhold his order for the amount apportioned from the legislative or municipal grant where the trustees fail to comply with the Act or the regulations of the Education Department." If the

teacher engaged is not a duly qualified teacher, within the meaning of the Public Schools' Act and School Regulations, it is the duty of the inspector to withhold his order for the legislative and municipal grants.

3. As we have stated, it is the duty of the inspector to withhold the grant, and he should report the facts to the Education Department, and leave the trustees to deal with the department; but we cannot say what the Department will do in such case.

Assessment of Electric Plant Belonging to a Corporation.

251—J. S.—I would like a little information in regard to assessing a plant belonging to a large corporation. The M. L. R. F. is exempt from taxation to the amount of \$100,000 except the school tax. Now they have in one end of their large factory building an addition but joined together and built all the same time but only one story high. An electric plant supplying our village with 12 and 14 lamps at a cost to us of about \$600 yearly, and all the hotels and private houses that are in line with their main wires principally on our main streets. They have never been assessed for the electric plant. Can I assess the building in part as the factory and the same in part as an electric light plant? What is an electric light plant usually assessed for in a village? Do they put a value on the building that it is in and also assess the poles and wires that lead from the factory to their outside customers?

The portion of the company's buildings used for factory purposes and that used and occupied by it, for the purpose of operating the electric plant, should be both assessed, and a separate valuation placed on each, in the manner prescribed by section 28 of the Assessment Act, and section 1 of the Assessment Amendment Act, 1902. Subsection 3 of section 18 of the Assessment Act, as enacted by section 1 of the Assessment Amendment Act, 1902, provides that the poles, wires, etc., of companies supplying light to municipalities shall be "land" within the meaning of The Assessment Act, and shall, when and so long as in actual use, be assessed at their actual cash value, as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises in and from the municipality, and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting their value, including the non-user of any such property.

Qualification of Councillor Whose Taxes Are in Arrears.

252—J. F.—Can a councillor who is in arrears for taxes for one, two or three years, either sit in the council or vote on important questions that come up?

We are of opinion that the councillor in question is qualified to sit and vote in the council.

Assessment of Property on Townline.

253—X. Z.—There is a saw mill and hoop factory just north of Head river bridge, on Victoria road, on lot 11 in L. and lot 23 in C., and said mill is on the original road allowance surveyed, but when road was made by government, said original road by engineer was discarded and another road taken by Crown on C. side and comes out on the road allowance further on as the original crossed the river

twice and went through a swamp. This mill has been in operation 3 years and paid no taxes and done very little road-work only as single men of one day. Cannot this mill be assessed by both municipalities and made pay taxes?

2. If so, are not both assessors culpable to the law for not doing their duty in assessing the same?

1. As we understand it, the road upon which this sawmill and factory stand is the original townline between L. and C. Since that townline is in neither township, but is a strip of land lying between the two, although this sawmill and factory are properly assessable, and chargeable with statute labor, we are unable to say that the assessor for either township has any right to place their value or any part of either on his assessment roll. The law in its present state makes no provision for the assessment of property located as this is.

2. Our answer to question No. 1 renders it unnecessary to reply to this.

Payment of Accounts for Necessaries for Parties Quarantined.

254—SUBSCRIBER.—Three houses in a municipality were quarantined by the medical health officer, one having a case of smallpox, and the inmates of the other having been exposed by being in contact with the patient. Provisions were supplied by the Board of Health; a local butcher supplied the meat to these houses without any authority from the medical health officer, or any member of the Board of Health, and sent his bill to the council, who refused to pay it, as they considered they had no authority to do so. Has he any chance to collect it in the Courts?

We do not think that he is legally entitled to collect his account from the municipality.

Equalization of Union School Assessments Between Urban and Rural Municipalities.

255—R. G. R.—In eagerly scanning the last WORLD I notice Query No. 184 in which J. S. E. says "We have a U. S. S. made up of parts of two townships and the village, etc." If this village is incorporated is it not an Urban union? and if so, what can the assessors equalize? We have one with parts of W., E. & L., the latter a town, but was a village when the union was formed, but the assessors never equalize. Please let me know how it is?

We are of opinion that the law as to the equalization of union school assessments is applicable when a part of the union section is a town or village. The operation of section 54, of the Public Schools' Act, 1901, is not confined to unions between portions of rural municipalities. This idea is borne out by the language used in the latter part of subsection 1, of this section. It provides that "in ANY municipality where more than one assessor is appointed and employed, the reeve or MAYOR of the municipality shall name the assessor, who shall act for and on behalf of such municipality." The use of the word "MAYOR" implies that when a town is a part of the union school section, the assessments should be equalized pursuant to, and as provided in section 54.