

### Construction of Cement Walks in Unincorporated Village.

136—J. McF.—An unincorporated village situated in the corner of two townships and along side of a third wants to build cement sidewalks. If they build them on the local improvement plan would the ratepayers of the different townships be obliged to vote on a by-law to go security for the debentures, or would a majority of the councillors be sufficient to guarantee the debentures the same as a municipal drain or what would be the best way for them to have it built?

The council of each township in which part of the unincorporated village is located, may pass by-laws for the construction of cement sidewalks in that part only of the village located within its limits, as provided in section 664 and followidg sections of The Consolidated Municipal Act, 1903. It is not necessary that by-laws for this purpose should receive the assent of the electors before they are finally passed by the council.

### Expenditure of Unperformed Statute Labor Commutation.

137—B. L. P.—In the case of money collected for unperformed statute labor it is customary to enter a note on road list stating that the pathmaster can expend a certain amount of money which is due this division and issue an order on the treasurer for the amount. Is it legal for the pathmaster to perform this work himself and issue an order on himself for the amount?

We do not think that the pursuing by the pathmaster of the course suggested is illegal, but for appearance sake, and to ward off suspicion, it would be better if he caused the work to be performed by some other person, and issue the order on the treasurer in his favor.

### Refund of School Levy—Preparation of Assessment Roll.

138—X. Y. Z.—In accordance with The Public Schools Act of 1906 our council levied the general rate upon the property of the public school supporters of the whole township, section 70, sub-section 2. Since the Deputy Minister has stated that it was not the intention of the Department that the rate should be levied on parts of a township connected to a town for public school purposes the ratepayer in our township, in a union section with a town, are asking the council to refund the general school tax paid by them.

1. Has the council power to refund the same?
2. If it has power should the other sections be charged with the same?
3. Should the clerk place every name found on the assessment roll as entitled to vote on the voters' list if he knows some to be on the roll who are not entitled to be there, placed therein in error by the assessor?
4. The assessor places a farmer's son on the roll as age 20. If the son is otherwise entitled to be on the voters' list should the clerk place the name on the list?

1. We cannot agree with the opinion of the Deputy Minister. The intention of the Department cannot be considered. The school law as passed by the Legislature must govern. The original section 70 of The Public Schools Act, 1901, contained the following clause at the end of sub-section 2: "This section shall not apply to union sections formed between townships and urban municipalities." This section was repealed by section 39 chapter 53 of The Ontario Statutes, 1906, and there is nothing in the substituted section or elsewhere to indicate that the substituted section should not apply to unions with urban municipalities, as well as to other union school sections. We therefore think that the clerk followed the letter of the law as it now exists, in making this levy, and that the council has no authority to refund their proportionate shares to the public school supporters in the portion of the township united to the urban municipality for school purposes.

2. Our reply to question number one renders it unnecessary to answer this.

3. The clerk should take the last revised assessment roll as his guide, and not his personal knowledge of the facts. All persons who appear by the last revised assessment roll to be entitled to be placed on the voters' list, should be entered by the clerk therein, in such part as

their respective qualifications warrant. Any errors or omissions that may thus result should be left to the County Judge for correction, on appeal to him for the purpose.

4. No. If a farmer's son is not of the full age of 21 years, and the last revised assessment roll shows this to be the case, the clerk should not enter his name in the voters' list.

### To Whom School Money Should be Paid in Union School Sections.

139—Subscriber—We have five union schools in our township. In three of these the schoolhouses are in our township; in one of these three, there are three other townships in the union besides our own. The payment of teachers' salaries is the contention. One party holds that each municipality pays direct to the treasurer of the school board upon its order as required according to the terms of arbitration or otherwise. The other party claims that the municipality in which the schoolhouse is situated must pay direct to the treasurer of such school section the full amount required, as per order, and collect the proportionate share from the other municipalities concerned.

Which is the correct method? Please give section in the Act.

Section 49 of The Public Schools Act, 1901, governs this matter. It provides in part, that "the amount collected from the several ratepayers in each part of the union section shall be paid by the respective collectors to the treasurer of the municipality, in which part of the union section is situate, and the treasurer shall pay over the same without any charge or deduction to the trustees entitled thereto."

### Preliminaries to Issuance of Burial Permits.

140—S. S.—In your reply to questions 74 and 77 in February MUNICIPAL WORLD I would infer than you say a Division Registrar may issue a burial permit without having received particulars of death for registration. The burial permit is a certificate that the particulars of the death of so and so have been registered. Please explain how I can certify that a thing has been done that has not been done? This, as the Registrar General has said, to me would defeat the object sought to be attained by the Act.

Section 22 of chapter 44, R. S. O., 1897, requires the persons therein mentioned to register particulars of deaths with the Registrar of the Division in which the death takes place. Section 23 requires the medical practitioner in attendance to send to the Division Registrar a certificate as to the cause of death. Sub-sections 2 and 3 of section 24 provide for the granting of a certificate of registration of the particulars of a death by the Division Registrar with whom they are registered, and sub-section 1 of the latter section prohibits the removal of the body or the engaging in its burial unless a certificate of registration has been previously obtained. Nowhere in the Act or elsewhere have we been able to find that the delivery to the Division Registrar by the medical attendant of the certificate of the cause of death is a condition precedent to the granting by the former of a certificate of registration and the words "burial permit" do not appear anywhere in any of the sections quoted or elsewhere in the Act.

### Assessment of Branch of Bank—Of Income Derived from Foreign Sources.

141—X. Y. Z.—1. We have in our village a branch chartered bank. How should they be assessed?

2. If a man has money invested in the United States and derives an income from the same; is he liable to assessment on such income?

1. The bank should be assessed as owner or tenant of the premises, as the case may be, and their actual value placed opposite the name of the bank in the proper column of the roll. The bank is also liable to the business assessment mentioned in clause (c) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the premises used and occupied in carrying on its business.