

3. Yes, if the council deems it necessary in the public interest to expropriate this land for the purposes of a public highway it may pass a by-law pursuant to section 637 of The Consolidated Municipal Act, 1903, to establish this road as a public highway, and if it cannot amicably agree with the owner as to the amount of compensation he is to receive, the matter should be referred to arbitration, as provided in section 437 of the Act.

4. If the mill owner and the owner of the land cannot agree as to the amount the latter is to be paid for the use of the road, the former has no redress so far as the latter is concerned.

#### Time for Making Application for School Loan.

14—T. G. M.—The trustees of a school in this municipality intend building a new school. They called a special meeting to ask for debentures. The majority of the ratepayers were in favor of raising the debentures. How long will that vote hold good?

Sub-section 1 of section 74 of the Public Schools Act, 1901, does not fix the time for which a vote of this kind shall remain effectual, but the trustees should make application to the council of the township for the issue of the necessary debentures within a reasonable time after the sanction of the ratepayers has been obtained, so as to avoid any change in conditions or other complications.

#### Farmers' Sons' Statute Labor—Dog Tax, Voluntarily Paid, Cannot be Refunded.

15—A. A. D.—I would like to know if it is lawful that farmers' sons assessed on the assessment roll with their fathers, should do one day's statute labor for their own person over twenty-one years of age?

2. Is it illegal that a farmer's son should be put on the assessment roll in the spring when he becomes of age on November 7 of the same year, with the understanding that if there were an election held to either the Legislative Assemblies that he might have the privilege of voting in November or December?

3. If G. M. is assessed on the assessment roll for a dog as a tenant for this year and his time expires on the 1st April, and he moves into another county, and W. M. rents the place and pays the one dollar of dog tax to the collector, and he comes to the council and asks them to refund the dollar of dog tax, as he has never had a dog. Would it be legal for the council to do so out of the general funds?

1. If farmers' sons are assessed jointly on the roll with their fathers or mothers, as the case may be, pursuant to section 14 of The Assessment Act, the amount of the statute labor should be calculated on the value of the land, according to the ratio of statute labor in vogue in the municipality, and the farmers' sons cannot each be required to perform an additional day's labor, but every farmer's son rated and entered as such on the assessment roll of any municipality, shall, if not otherwise exempted by law, be liable to perform statute labor, or commute therefor, as if he were not so rated and assessed. (See section 106 of the Assessment Act.)

2. An assessor has no authority to place the name of a farmer's son on the assessment roll until he has attained the age of 21 years. Section 1 of chapter 2 of The Ontario Statutes, 1901, adds sub-section 1a to section 14 of The Ontario Voters Lists Act. This sub-section provides that "anyone who will be of the age of twenty-one years within 30 days from the day fixed for hearing appeals to the County Judge, and who possesses the other necessary qualifications to entitle him to be entered in the voters' list shall have the right to apply to the Judge to have his name entered and inserted in the voters' list as entitled to vote at municipal elections and elections to the Legislative Assembly, but nothing in this sub-section contained shall be construed to confer upon any person the right to vote who is not of the full age of twenty-one years."

3. The council is under no obligation to refund this dog tax. The payment was a voluntary one on the part of W. M., and he cannot recover it from the council.

#### Collection of Taxes on Goods of Insolvent Debtor.

16—J. H.—A merchant is assessed for the property occupied by him as a tenant; he is also assessed for personal property (goods) owned by him. He was regularly notified on accepted forms after the roll came into the collector's hands 1st October, and demand made according to law. Some time after he made an assignment, placing his effects in the hands of an assignee for the benefit of his creditors. A very short time afterwards the stock (personal property) was sold to another party in the same line who did not remove the goods but removed his stock and took possession of the store in which the personal property assessed was. The collector, as soon as he heard of the transaction, verbally notified assignee that he would have to provide for the taxes, but he refused, stating that the goods were sold, transfer made, and he refused to pay. The collector then looked to the purchaser of the goods who demurred to paying the taxes on the goods purchased, claiming that he knew nothing of their being any claim for taxes on the goods. The collector insisted, claiming: 1st. That it was his place to see that the taxes had been satisfied as he had like taxes to pay. 2nd. That the goods still remained on the premises where they were assessed and therefore that they were still liable for the taxes thereon. Had the collector the right to insist in the above case under the conditions cited and were his reasons sufficient under the law? If not, what steps would legally redress, if any, in such a case?

We are of opinion that the collector cannot seize the goods in the hands of the purchaser from the assignee to realize the amount of these taxes, as he is not the "person assessed" within the meaning of section 135a of The Assessment Act, and he has brought his own stock into the premises, mixing it with that purchased from the assignee, so that the stock assessed would be hard to identify. The collector should have proceeded to realize the amount of these taxes as soon as possible after the expiration of the 14 days after the date of demand, and we do not see how they can be now collected if the assignee refuses to pay them.

#### Payment of Expense of Family under Quarantine. Procedure in Passing Drainage By-laws.

17—W. Mc.—1. In our township there is a family in which a number of the children have Scarlet fever. The M. H. O. appointed a neighboring farmer as constable to attend to the wants of the afflicted family, to do any necessary business required to be done for them, and to see that no person leaves the premises. He, of course, attends to his own work and goes over to the afflicted house when signalled. Who is liable for the pay of the man appointed, the municipality or the father of the sick children?

2. I have received the engineer's report, profiles, etc., for four different drains in different parts of the township, have also been served with engineer's report, profiles, etc., from an adjoining township of a drain which will benefit us, and for which some lots in our township are assessed. Could these five drains be included in one by-law and one set of debentures issued for the total amount or should each be separate?

3. In the case of the engineer's report from the initiating municipality notices having been sent by me to parties assessed as per Sec. 16, Chap. 226, and providing our part of the report is adopted by our council on the date set for hearing, in the notices (Dec. 15, 1903), and the council are of the opinion that the drainage work is desirable, is it necessary that the by-law should be introduced at that meeting, or would it be all right to introduce by-law later on, so long as it was passed in time for the money to be paid over to the initiating municipality within the four months as required by Sec. 62?

4. Regarding the engineer's report, etc., re the four drains of our own municipality, it is so late in the year that perhaps the council may not be composed of the same members next year, and no work can be done at any of the drains until April or May next, would it be all right not to do anything with these reports, etc. until new council is appointed, or should notices be sent out as per Sec. 16 forthwith?

5. If notices should go out at once, would it be all right to set the date for the consideration of the reports, etc., say on in January or February?

1. The medical health officer was acting within the range of his authority when he ordered the isolation of this family and appointed the neighboring farmer to minister to their wants while under quarantine. (See sections 38, 85 and 93 of The Public Health Act, R.S.O., 1897, chapter 248.) If the persons afflicted are financially able to pay the expenses incurred during the period of