QUESTION DRAWER.

SUBSCRIBERS only are entitled to opinions through the paper on all questions subimtted if they pertain to municipal matters. Write each question on a separate paper on one side only. When submitting questions state as briefly as posssible all the facts, as many received do not contain sufficient information to enable us to give a satisfactory answer.—ED.

A. M.—A lot in our municipality was sold at a tax sale over six years ago. The party that purchased said lot has never been assessed for it. How many years back can we go to collect taxes? Can we return lot for sale again, provided party refuses to pay the taxes? and when could we return same?

The particulars furnished by our correspondent are meagre. Has the land in question been on the non-resident roll each year since the purchase at the tax sale? if so it should have been offered for sale again as provided in section 160 of the Consolidated Assessment Act *et seq*, unless the council extended the time for such sale, pursuant to section 161 of said act. If the latter has been done, the land may be offered for sale at the expiration of the extended time, observing the statutory rules governing such sales.

J. W. K.—The scale of statute labor in the municipality is the same as the Consolidated Assessment Act, 1892, calls for on page 349 and 350. Will send you the question again, would like the answer in a few days, to settle a dispute. A man is assessed for three lots in different road divisions, 100 acres in each, respectively, $950, $1,150.00, $125.00. How many days road work has he?

For the purpose of determining the number of days, the average assessment or $742 for each 100 acres should be used. This, at the scale mentioned in the act, would be twelve days, to be divided among the three divisions in proportion to assessment, say six days, five days, one day.

E. B.—1. A owns a village lot, he sells part of it to B, and part of it to C, but does not have it surveyed or sub-divided into lots. The parts so sold are not aliqunot parts of the whole lot, such as the north half, the south-west quarter, etc. The assessor in assessing, finds it impossible to give a description of said parts of the lot—in a few words, sufficient to indicate the part of the lot intended to be described. A description by metes and bounds would be too long for insertion in the assessment roll. Can A be compelled to file a plan of said lot in the registry office? and if not how is the assessor to define the separate parts of the lot?

2. D owns two village lots, he erects a factory on same. Part of said factory is on one lot and part on the other. Should the assessor put a separate value on each of these lots, including therewith a portion of the factory on each of said lots, or should he put one valuation on the whole property?

3. Brown, Jones & Robertson (a firm) appear on the assessment roll as owners of property, sufficient to qualify each as a municipal voter. Their christian names or initials are not given on the roll. Should all or any of them be placed on voters' list, and how should the names be placed thereon, as a firm or each separately?

1. It is not essential to the validity of the assessment that a perfectly accurate description of the property be set down in the assessment roll. The north part in south-west part of the village lot in question, as the case may be, would be sufficient. The quantity of land in the respective parts should be furnished the assessor by the owners. A cannot be compelled to file a plan, nor is there any necessity for his so doing.

2. If both lots and the factory thereon are owned by D, one valuation on the whole property is sufficient.

3. Although these names have not been properly entered on the roll by the assessor, we see no objections to your placing them on the voters' list separately, since they each posses the requisite qualification as voters. If there be any error in, or omission of the christian names, they can be corrected or supplied at the court of revision.

W. J.—A owns a farm in North Dumfries, assessor assesses A as owner, and in the enumeration of children between certain ages, put A's son down as under 21 years of age. Said son came of age when the road work was performed in June, and will be put on voters' list at judge's court as joint owner. Is he legally bound to do road work?

According to a strictly literal construction of section 91 of the Consolidated Assessment Act, 1892, A's son would be legally liable to perform one day's statute labor in his municipality.

SUBSCRIBER.—There is a party living in one township, and he owns land in another township, and he is assessed in both townships, high enough to run for reeve in the one he is not living in, and he sold the property to another party since he was assessed. Now, what I want to know, is whether he can run for reeve, and if he gets it can he hold the office, having sold his property? but he holds a mortgage on said property for his pay, he claims he can run for the office, and hold it if he gets it, and can take the proper oath on said property.

The party referred to must reside within the municipality of which he is elected reeve, or within two miles thereof, see section 73 of the Municipal Act. We do not think he can run for and hold the office in question, having disposed of his property, unless he is in a position to qualify under sub-sections 2 and 3 of the said section of the Municipal Act Our correspondent has not furnished us with sufficient particulars to enable us to judge as to this.

J. B., M. C., N. P.—About three-fourths of the ratepayers of a public school section have formed a separate school last January, and even two of the trustees of the public school have given their notices, and are supporters of the R. C. separate school. Now, the trustees of the public school have kept the school going as in the past, while the trustees of the separate school have done nothing, and every one, who has children able to attend school, attend the public school, as the year previous. The trustees of the public school have filed their requisition for school moneys but none of the trustees of the separate school. I would like to know:

1. Can the trustees of the public school charge every supporter of the separate school as non-residents?

2. Can they refuse children of separate school supporters to attend the public school?

3. Is it the duty of the township clerk to extend the levy required by the public school trustees to the whole rateable property, the same as before it was divided? or to leave out those that became supporters of the separate school?

4. If accepted as non-residents, where will the supporters of separate school that have no children to attend school pay their school taxes?

We think we can answer all your questions at once. It is certainly not the intention of the Separate Schools Act that persons giving notice under section 40 could thereby secure exemption from payment of school taxes altogether, as would be the case in the instance mentioned by our correspondent. Since there is no separate school to support, and the separate school trustees have taken no action in the matter, we think that all parties should contribute to the support and maintenance of the public school in the usual way. See also section 42 of the Separate Schools Act.

The Rights of the Wheelman.

His honor Judge Elliott of London, recently delivered a judgment, which, if the newspaper accounts be correct, is somewhat severe on the rider of the silent steed. The facts seem to have been that a bicycle ridden by a Mr. Hardy collided with a wagon driven by one of the aldermen, at the corner of Wellington and King streets, in the city of London. As a result the bicycle was badly broken, and Mr. Hardy sustained severe bruises. The driver of the wagon appears to have been on the wrong side of the curb, and Mr. Hardy sued him for damages. The decision was given against Mr Hardy, and the newspaper reports say that the learned judge ventured the remark that bicyclists were entitled to no sympathy. This seems strange in view of the fact that the bicycle has ceased to be a play-thing, has gradually taken its place amongst other vehicles ordinarily passing along a highway, and occupies the same place in the lives of a large number of men as does the horse and buggy, in those of others. We are inclined to think that the learned judge had other reasons for his decision in this case, than those given in the accounts referred. Probably the question of contributory negligence was a material factor.

An exchange refers to a system adopted in Toronto—or Toronto Junction: When a street is to be opened up or widened, the council passes a by-law, assessing the cost thereof to the lands and premises, more or less benefited thereby. The assessor or engineer makes a report, naming the sum payable by each owner of land considered benefited, and a day is fixed for hearing appeals, by the court of revision, from those to be assessed. This is the only reasonable way of opening out new streets where land owners do not do their duty in laying out their property.

Section 612 of the Municipal Act refers to the proceedings necessary to assess the costs of the work in this way, and it is only justice to the majority of the ratepayers in any municipality that many works now paid for out of the general fund should be assessed against the property improved or benefited.