

(see sections 532 and 534) the by-law is not necessarily illegal. It will be assumed that the appropriation is intended for the maintenance of county roads. If the by-law, on the face of it, contemplates the expenditure of money upon other roads it is invalid. The county may grant aid to local municipalities for making roads and bridges, under certain sections of the Municipal Act, but if the county council intended to do that, the by-law ought to mention the roads to be repaired and the municipalities to be aided. See section 566, sub section 5, Consolidated Municipal Act, 1892, and sections 26 and 27, Municipal Amendment Act, 1896. If the council intend to expend money upon roads which are not county roads, an injunction can be applied for to the courts.

First Meetings of Council.

89.—CLERK.—1. On what day and hour should the first meeting of the new council be held?

2. What should be done if the council neglect to meet for the first, as the statute calls for?

See Sec. 223, Con. Mun. Act, 1892.

Sec. 223 is directing. If the Council did not meet on the day fixed by Sec. 223, another day and hour should be fixed for meeting, and due notice of it should be given to the members.

All Dogs to be Assessed.

90.—T. K.—Please advise me for the information of assessors, the minimum age at which dogs may be assessed and the owners become liable for dog taxes, or in other words. At what age may a pup be assessed as a dog or bitch?

The statute does not fix any minimum age, so that it is the duty of the assessor to assess every dog without regard to age, unless there is some by-law of the municipality, exempting dogs under a certain age from assessment.

Taxes on Personal Property Purchased from Assignee.

91.—TOWN CLERK.—A merchant is doing business in a rented building (landlord paying the taxes on said building) fails shortly before the collector's roll is in the collectors hands. The goods which are assessed as personal property to the merchant, are sold by the assignee. The purchaser continues the business in the same building, adding to his stock from time to time, but refuses to pay the taxes against the personal property of the original owner, claiming that the council should, at the time of the assignment, put in their claim. Can the collector seize, not being able to distinguish the old stock from the new? The insolvent had nothing to seize, and left the country before the collector had time to begin operations.

The purchaser who has bought the goods is not liable for the vendors taxes, whether the collector is able to distinguish the old from the new stock or not.

Tax Exemptions—Tenant Liable.

92.—B. W. H.—On page eight, Collector's Guide, I find (section 27) as follows: The goods and chattels exempt from seizure under execution, shall not be liable to seizure for distress by a landlord for rent, etc., nor shall goods be liable to seizure by distress by a collector of taxes, etc., unless they are the property of the person actually assessed for the premises, and whose name also appears upon the Collector's Roll, etc.

1. Does this mean that the owner or tenant assessed, whose name is on the roll, has no right to claim the exemptions numerated on page 22 of the Collector's Guide? Has the person assessed no exemptions whatever? If he has not, what force is there in this list of exemptions, and to whom would they apply? I was under the impression that they applied to the owner or person assessed, as well as to anybody else.

2. Suppose a tenant has had his name placed on the roll, and moves off the place, having paid all his rent; can such person be seized for taxes for premises he occupied when assessment was made? The lawyers here seem to have doubt about the matter.

1. Yes. The person actually assessed, and whose name also appears on the collector's roll, cannot claim any exemptions. If such person was to rent his premises to A the latter would be entitled to claim exemptions. Other cases might be mentioned.

2. Yes.

Taxes Non-Resident Lot—Poll Tax Exemption—Appointment not to be by Tender.

93.—J. W. G.—A non-resident lot is assessed at \$40. What should be the taxes levied at fifteen mills? Should it be \$2 or 60 cents?

2. If such non-resident owner presents certificates from another municipality for statute labor performed, would that exempt owner from poll tax in lieu of statute labor?

3. Where council fixes salary of town constable or janitor, is it lawful to consider applications for such positions, where applicant states a different salary? Or could such offices be let by tender?

1. Sixty cents.

2. Yes.

3. All officers appointed by a council shall hold office until removed by the council; section 279, Consolidated Municipal Act, 1892. A council has no right to make any appointment to office by tender. See sub-section 2 of section 278, Consolidated Municipal Act, 1892.

Election or Vote by Ballot.

94.—F. J. C.—Is it legal for the council to devote or decide a question by ballot? If it is, what section of the Municipal Act gives them such authority?

No. The voting must be open unless the Legislature authorizes voting by ballot. We are not aware of any act giving a council the right to vote by ballot except perhaps in the case of the election of warden under the new County Councils Act. It is claimed by some that in this enactment the Legislature exceeded its power, and that all votes must be open.

Treasurers Costs—Tax Sale.

95.—J. E. M.—As treasurer of this town, it becomes my duty to sell some lots or parts of lots for taxes in arrears for 1894 and previously. In my blank forms there is no column for the costs; I suppose this should be in the advertisement. How soon should advertisement be commenced, and how long continued? Several parcels are small subdivisions. Will it do to say so many feet each way, name and side of street, and distance from corner of original lot or cross street?

2. How are costs figured up?

1. The advertisement must contain a statement of the proportion of cost chargeable against each lot for advertising and for the commission authorized by the act.

See sections 164, 168 and 176, to ascertain when lands may be advertised for sale. See sections 160 to 163, Assessment Act 1892. The advertisement must be published four weeks in the Ontario Gazette, and once a week for thirteen weeks in some newspaper in the county. See sec. 164. It must also contain the notice required by sec. 165. The descriptions should be sufficient for inserting in a deed of the land; sec 170 shows the mode in which the land shall be sold.

2. Reference to the sections above referred to will enable you to see how the cost should be figured up.

Crown Lands—Assessment of and Taxes On.

96.—N. H. B.—A number of people have taken up land in our municipality from the Crown, but did not pay the Crown dues, after two or three years left the place. Others came and bought the land from the Crown. We have assessed first party, but they did not pay the taxes. Can we collect from second party?

See section 19a, Consolidated Assessment Act, which provides that such land shall be assessable to the extent of the interest of the owner only.

Auditors and Treasurer.

97.—P. C.—It has been a custom for years in our township that the treasurer's accounts be audited at his residence. This year our auditors are objecting about making their audit at the treasurer's office as usual for the following reasons, being in presence of the Treasurer they claim that they cannot discuss freely about errors or frauds they might discover in his accounts. Having to take their meals there at the treasurer's expense, they feel like being under his obligation. In taking their meals at the treasurer's office they feel like having to do their work in a hurry so they will not make him tired of them, and therefore cannot pay all the attention they should in the accomplishment of their duty.

Now they have asked the Council the power to take the books away wherever they like to, but the treasurer refuses to deliver the books into their hands. Two of the councillors are supporting him, for the reason they say, that the auditors furnishing no bonds must not be trusted with the books for fear something might be destroyed or lost.

Can the auditors force the treasurer to give them his books, and can they take them wherever they like to, provided of course they be acting honestly?

What steps should they take to do so?

Is it to the Council or to the reeve alone the duty to give the treasurer the order to deliver his books into the auditors hands?

Can they take them out of the Township to audit them?

We consider the course of the treasurer right.

Arrears of Taxes—Non-Resident Land—Occupied.

98.—CLERK.—Is a man who lives in an adjoining municipality and who owns land in the municipality, and who is assessed on the Resident Roll as a non-resident, the lot is in arrears for taxes, and as such was sent down by the County Treasurer as required by law. Is the assessor to return that lot as occupied or unoccupied?

If the land has become occupied, the assessor should so return it, see section 141-2-3, Consolidated Assessment Act, 1892. For the mode of assessing such land, see section 18 of same act.