

The procedure in a case of this kind is provided by section 153, Consolidated Municipal Act, 1892.

Assessment of Loan to Municipality.

18.—J. L.—During the year 1896, I loaned the municipality of Johnston Tarbutt and Tarbutt Additional the sum of \$450. Said note became due 12th of May, 1897, at which time note was paid up in full. When the assessment was made last spring I was assessed the full value of this note.

I have no other property in this municipality. Would you inform me if this is the proper manner of doing business of this nature?

Section 7 of the Consolidated Assessment Act, 1892, provides "All property in this province shall be liable to taxation, subject to the following exemptions, etc." Sub-section 8 of section 1 defines property: "'Property' shall include both real and personal property, as hereinafter defined"; sub-section 10 of the same section declares "'personal estate' and 'personal property' shall include all goods, etc., money, notes, etc., at their actual value, etc." From the foregoing extracts from the Assessment Act it will be seen that a promissory note is assessable unless it is exempted among the list of exemptions under section 7 of the Act, and it is not to be found anywhere among the exemptions. Sub-section 16 exempts the money which a man has invested in debentures of a municipality and the debentures themselves, but it does not exempt money invested upon the security of a promissory note of a municipality. We assume that you were assessed for the note while you held it, and if you did not appeal, or if you appealed unsuccessfully, you are liable for the tax.

Tax Sale—Treasurer's Deed to Municipality—Collector's Seizure.

19.—J. G. R.—1. A municipality in Algoma at a treasurer's adjourned sale of land for taxes held November 3rd, 1894, purchased a number of lots. Section 170, sub-section 3, Consolidated Assessment Act says the council shall sell within three years any lands they may have acquired. When do you consider they are acquired, the day of sale or after the time has expired in which the former owner may redeem them?

2. Section 184 of the same act says deeds shall be registered within eighteen months from the time of the sale. Will this make it necessary for the council to go to the expense of having a treasurer deed these lots over to the municipality, or was it sufficient for the treasurer to credit the municipality with the lots in his journal, and give a treasurer's deed to the person purchasing a lot from council after the eighteen months had expired?

3. What authority has a Master of Titles in refusing to register a treasurer's deed after the expiration of one year exclusive of the day of sale? and saying the former owner must be notified from the registry office, and be allowed three months more in which to redeem his land, and charge the purchaser for so doing?

4. Collector failed to collect taxes on a certain lot of land for 1895. Taxes for said year were carried to roll of 1896. The person assessed (being same as 1895) failed to pay his taxes for the two years. Collector seized a cow found on the premises. The wife of person assessed claimed cow, paid the taxes for 1896, and replevied cow. Case came up in division court for hearing. Judge reserved his decision and afterward gave judgment in favor of wife against collector for costs and damages.

(Copy of letter received by Collector from his attorney).

Dear Sir,—In this action the judge gave judgment in favor of Mrs. —, holding that the cow seized for taxes was her property, and that under the Assessment Act it was exempt from seizure, the husband having been assessed for and in possession of the land. He holds that section 6 of chapter 58, 1896, refers to a case where the husband is not in possession of the land assessed to him. Had the husband not been in possession of the land, then under section 6 above referred to, the wife's property would be liable to be distrained. And he was further strongly of the opinion that the distress was not valid, as the taxes should have been returned to the treasurer and not put on the collector's roll until it was in arrears and liable to be sold for taxes.

Yours truly,

What is your opinion of this?

1. The day of sale.
2. A deed should be made by the treasurer to the municipality.
3. Before answering this question we must have a full statement of the facts, showing how the question has arisen.
4. Section 27, R. S. O., 1887, exempts the same chattels from seizure for taxes as those which are exempt from seizure under execution, unless they are the property of the person actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor. If the wife owned the cow, and was not assessed, the cow could not be legally seized after this section came into force. We placed the same construction on section 6 of the Assessment Act of 1896 as the judge has some months ago and we quite agree with his decision in the case.

Assessor's Notice and Collector's Authority to Distrain.

20.—B. W. H.—A person is assessed and served with a notice of his taxes for the present year, and on same notice is placed arrears of about \$5.00.

1. Can such person legally resist payment of arrears upon the plea that he is not the proper person to pay, as he bought the property a year ago, and that he knew nothing of the arrears existing and that such arrears may stand against the land.
2. Would the acceptance of the present year's taxes by collector with a declaration that he would afterwards insist upon payment of arrears prejudice the collector's chances in a law-suit, in case he made a seizure for arrears?
3. Can a ratepayer successfully resist payment of taxes, upon the plea that he had not received notice of his assessment?

1. No.
2. The proper course is to distrain for the whole of the taxes.
3. As the law stands now a ratepayer cannot resist payment of taxes, upon the ground that he has not received notice.

Bridge Over Mill Race on Highway—Liability for Supplies—Board of Health Quarantine.

21.—D. E.—In the year 1877 the council of this township granted the sum of \$50 to assist G. J. to build a bridge over a saw mill race where the same crossed the public highway, getting from him an agreement to the effect that he would keep it in repair in future (copy of agreement enclosed). The bridge now requires new covering and guards. G. J. being now dead, the property is owned and occupied by his son, W. J.

(Copy of agreement)

G. J., of the Village of P., do agree with Michael Baker and Chas. Laviolette, commissioners, to keep in future the covering and guards over the bridge over the saw mill race in the Village of P. in good repair, it being my agreement with said commissioners.

Oct. 27, 1877.

(Sgd) G. J.

This race is not a natural stream but was dug out by the present owner's grandfather for the purpose of conducting the water from the pond above the dam to a saw mill, thereby crossing the public highway.

1. Can council compel W. J. to repair said bridge?
2. Failing in that can they fill in mill race?
3. Can council collect for provisions, etc., furnished by Board of Health to certain parties while they were quarantined re diphtheria, that is, assuming that said parties are worth it?

1 and 2. The proper course is to notify the present owner to make the necessary repairs, and that if he does not make them within a reasonable time the race will be filled in, because we do not think you can compel him to make the repairs, but you have the right to fill in the mill race.

3. Yes.

Councillor May Be on License Bond.

22.—RATEPAYER, TAVISTOCK—If a person who is a surety or bondsman for a licensed hotel-keeper in the same municipality, qualified for a councillor?

Yes.

Chattels—Seizure for Taxes.

23.—F. C.—If I own property in a Township with no chattels on it, and own also a property in town with household effects on the town property but they have never been on the township property. Can the collector of the township seize the chattels in the town house, both being in the same county, for taxes, the town being an incorporated town?

Yes. Section 124, Consolidated Assessment Act, 1892 provides that the goods and chattels of the person who ought to pay the same may be levied upon for taxes wherever the same may be found within the county in which the local municipality lies.

Register Drainage By-Laws.

24.—E. W.—Is it necessary to register a by-law passed to raise money for the completion of a drain, and issue debentures, chap. 184, section 351, R. S. O., and when should they be registered? In the county registry office or where?

We think that such a by-law should be registered as directed by section 47, Municipal Amendment Act, 1897, a reference to which will give you all the information asked for.

When not Liable for General Public School Rates.

25.—T. B. M.—There are in this township several lots attached to the town of Perth for school purposes, some to the public school and some to the R. C. separate school. The Drummond council passed a by-law levying a rate of 5 mills on the dollar for township purposes on the whole rateable property of the township, which would be sufficient to defray the ordinary expenditure of the township, and also to pay \$150 to each of the public schools in the township as the law requires. Now should the owners of above lots pay the whole township rate or only a part thereof as part of the township rate is paid to schools, although the amounts are not separate in the by-law, it says five mills on the dollar for township purposes.