

across one half of the concession. It is not required by any person as a means of access to his property. Can the council legally close the road temporarily until such time as it might be required?

The council is not bound to put this road in repair if the needs of the general public do not require it, unless it is left open for public travel, in which case it must be kept in a reasonably safe condition. If the council is of opinion that the road is not required, it may close it temporarily, and put up a notice at each end to the effect that it is "no thoroughfare," and in a dangerous condition.

Assessment in New Town—Collection of Barber's Business Tax—Collector's Fees—Business Assessment of Lumber Company.

268—J. R. B.—In February, March and April, 1906, the assessor made assessment as a township for 1906. The Bell Telephone Co. erected in the township their line of poles and wires, their line being in operation for November and December of 1905, for outside business only. Phones only being charged for from January 1, 1906, assessor gave to the local manager here, notice of assessment in the regular way. Assessment for number of miles of poles and wires erected and in operation on December 31, 1905.

About June 1906 this town was incorporated, the outlying lands reverting to their original unorganized state and new town council taking over assessment as made before incorporation; objections being made to the payment of taxes. Town council passed motion for rebate of difference between town and township rating for time since incorporation. No appeal was made to Court of Revision. Assessor can prove serving assessment notice. Phone Co. claim they are only liable for assessment for November and December 1905. The rebate was made on statement of 1906, business estimate per town rating; according to act, assessment should be made on percentage of gross business for previous year as there had been no previous year, Assessor considered company was entitled to pay as per business and mileage for 1906 the same as other property holders. Kindly advise also as to means of securing payment for amount shown to be due the town.

2. Person assessed for business assessment usual way. Does not own building or other property in town, and having only necessary articles for his business as barber, and boards at hotel. Can collector seize furnishings of shop for taxes?

3. If furnishings of shop could be shown to be the property of the owner of the building or others what course is open to collector to force payment or compel occupant to close shop as this is a bad precedent to allow?

4. What charge, if any, can the collector claim for serving notice to tenant to pay rent?

5. Lumber company owns stables, warehouse and office in town in connection with lumbering operations outside of town. Would lumber company be liable for business tax on assessed value of stables, warehouses and office or on office only?

1. We have been unable to find any provision of the statutes applicable to the circumstances of this case. Section 60 of The Consolidated Municipal Act, 1903, relates only to the assessments for the year preceding the incorporation of the new municipality (in this instance for 1905) and their collection is thereby made the duty of the part of the then municipality remaining after the new municipality was formed. In this case, as we understand it, the remaining part of the original municipality ceased to have any organized existence when the town was incorporated. Section 55 of The Assessment Act, 1904, applies only to cases of the addition of new territory to existing towns, and section 85 only to new municipalities in organized counties, and this town is located in the territorial districts where there is no county organization. We are therefore of opinion that the council of the town cannot enforce payment by the telephone company of the taxes on the assessment made in the spring of 1906 by the assessor of the then existing municipality.

2. If the barber is assessed for the premises he uses and occupies in carrying on his business as a barber he is liable to the business assessment mentioned in clause (h) of The Assessment Act, 1904, calculated on the assessed value of the premises. If he is not assessed for the premises, there is nothing on which a business assessment could be calculated.

3. If the shop furnishings are shown to be the property of the owner of the premises, they cannot be seized for the business tax of the occupant, and we know of no way the council could compel the barber to cease carrying on his business therein.

4. None, unless the council, when appointing him, agreed to pay him an extra sum for performing this duty.

5. The lumber company is liable for a business assessment on their office and all other lands and buildings used and occupied by them for the purpose of carrying on their business in the town.

Business Assessment of Express Companies.

269—J. J. D.—Can we compel the Dominion Express Company to pay a business tax in this municipality. I enclose you herewith communications we have received from them re their business assessment and desire you to return those letters to us when you look them over. Their agent here has tendered the township clerk the two dollars and ten cents for their statute labor, but he has refused to accept same. What course do you advise us to take to collect their taxes?

We are of opinion that the Express Company, under the circumstances stated, is 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 actually used and occupied for the purpose of carrying on its business. So far as the Express Company is concerned, it must use and occupy some premises in each locality where it has an agency for the purpose of carrying on its business as a forwarder. It does not use and occupy them for the purpose of carrying on any other business.

Drainage Court of Revision May Sit in Incorporated Village.

270—J. McA.—A township council has passed a by-law under The Drainage Act. The surveyor has surveyed the route and made the estimates, which have been before the council. The council is going to have the Court of Revision on the drain by-law. The sittings of the Court is advertised to be in a hotel in a village, incorporated, in the corner of the township.

1. Is it legal to have such a court in a village incorporated? It is very convenient but outside of the township municipality.

We are of opinion that the council is following the right course in this regard. Section 266 of The Consolidated Municipal Act, 1903, as enacted by section 13 of chapter 34 of The Ontario Statutes, 1906, commencing at the end of the fourth line, provides that "the council of any township may hold its sittings, keep its public offices, and transact all the business of the council and of its officers and servants within any city, town or village lying in such township or in a township adjacent thereto, but within the same county, etc."

BROCKVILLE OFFICIAL DEAD.

GEORGE MCLEAN, city treasurer of Brockville for the past ten years and a citizen very highly esteemed, died on the 16th March at his home. He had been in failing health for two years, and the end was hurried on by a stroke of paralysis of recent date. Mr. MCLEAN was 62 years of age, and a native of the Township of Yonge. He came to Brockville as a young man, and with C. S. WILSON, now of Toronto, formed a partnership in a large boot and shoe store, which was dissolved when Mr. MCLEAN was made city treasurer.

Mr. G. S. HENRY, reeve of the Township of York, recently expressed his opinion of the statute labor system before the Private Bills Committee as follows: "It is unjust, inequitable, and discriminates unfairly against the small ratepayer in the township."