

Township Taxes Due in Newly Incorporated Village—Collector's Authority.

262.—J. M.—Where a village has been incorporated out of a portion of a township, and the township did not collect the taxes on the collector's roll until the village council was elected and organized and a settlement pending, has the township collector any authority in the village municipality to collect taxes after the village has become a separate municipality?

If the taxes were due and demand made therefor before the village became a separate municipality the township collector would have the right to collect the taxes. See section 124, Consolidated Assessment Act, 1892, and section 58, Consolidated Municipal Act, 1892.

Nominating Officers May be Municipal Clerks.

263.—D. E.—1. Would it interfere with the other duties of a township clerk if he was appointed nominating officer under the County Councils Act, 1896?

2. Does nomination under said act fall on same day as for local municipalities?

3. Give us your idea of warden's appointing local clerks to fill this position?

1. No.
2. No; one week before.
3. Local clerks, from previous experience, will make the best nominating officers.

County or Township Bridge.

264.—J. G.—Our township built and kept in repair a bridge, which is 100 feet in length. The stream is over 100 feet in width when the river is at its normal height. Is such a bridge a township or county undertaking?

Unless the bridge is upon a boundary line between the township and another municipality, or has been assumed by the county council by by-law, with the assent of the township, it is a township bridge, and must be maintained by the township. See sections 532 and 533, Consolidated Municipal Act, 1892, and section 14, chapter 50, Act of 1894.

Space Between Building and Sidewalk—By-law to Improve.

265.—J.B.F.—1. In a town where sidewalks are built on the local improvement plan only, and the whole cost of the work is assessed against the properties fronting on that part of the street on which the sidewalk is laid, it is found some of the buildings on Main street are set back from 1 to 4 feet from the street limit, and it is necessary to extend the walk latterly so as to cover the spaces between the street limit and such buildings, the owners making no objections, has the council power to build the walk over such spaces, and can they pass a by-law for the issuing of debentures for the payment of the costs of a walk so built?

2. If the council has not such power, how should they proceed so that the sidewalk can be built over such spaces at the same time and in the same manner that the part of the sidewalk on the street is being built?

1. No.
2. The council, having no power to build sidewalks upon private property, must leave it with the owners of the property themselves to build over the spaces between their buildings and the sidewalks. A by-law including the cost of building sidewalks to connect buildings of private owners would be invalid.

Borrowing Money from Treasurer for Municipal Purposes.

266.—J. G. W.—Please give opinion as to whether legal or illegal for a municipality to borrow money for municipal purposes from the treasurer.

Illegal.

Collector to Distrain only in Municipality in Algoma.

267.—Z. R.—1. Section 124, Municipal Manual, permits collectors to distress all goods and chattels, etc., wherever the same may be found within the county. Please state if it is the same in a district as Algoma?

2. Watercourse was verbalized in township A, and has to run its water on township B. Was it the proper procedure to be taken to have said watercourse continued in township B by council of township A?

1. Section 124, authorizes a distress anywhere in the county. Without this authority a collector would have no power outside of the municipality for which he was appointed. We can find no authority given to distrain in the District of Algoma outside of the municipality for which he was appointed.

2. In the absence of full information in regard to the nature of the proceedings, and the Act under which such proceedings were taken by township A, we cannot answer this question.

Contagious Diseases.

The Provincial Board of Health has issued its report, showing the deaths from contagious diseases in Ontario during the month of July. The returns made by the registrars are not complete, 453 municipalities out of 745 having sent in reports. In all, ten cities, or 76 per cent. of the total; 152 towns and villages, or 64 per cent., and 291 townships, or 59 per cent., have sent in returns. The cities which failed to report in time were London, St. Catharines and Windsor. In all there were 156 deaths from contagious diseases in a population of 1,306,667, divided as follows, on a per annum basis:

	Total deaths.	Rate per 1,000.
Typhoid.....	22	0.2
Diphtheria.....	32	0.29
Scarlatina.....	2	0.01
Tuberculosis.....	100	0.9

The returns for the ten cities making returns, calculated on a per annum basis, is as follows:

	Total deaths.	Rate per 1,000.
Typhoid.....	10	0.3
Diphtheria.....	15	0.5
Scarlatina.....	0	0.0
Tuberculosis.....	50	1.6

The total towns making returns on the same basis show:

	Total deaths.	Rate per 1,000.
Typhoid.....	6	0.3
Diphtheria.....	3	0.1
Scarlatina.....	1	0.05
Tuberculosis.....	17	0.9

The total townships making returns:

	Total deaths.	Rate per 1,000.
Typhoid.....	6	0.2
Diphtheria.....	14	0.1
Scarlatina.....	1	0.01
Tuberculosis.....	33	0.5

Only two deaths from scarletina are recorded for the whole Province.

Collectors' Duties.

Before entering on his duties the Collector is required to file a bond in such amount as the Council may direct, and to make the declaration of office to be filed with the Clerk. His first duty is to see that the roll is properly certified to by the Clerk, and in towns and cities where the council has passed the necessary by-laws, that it contains the statement required by sub-section 2 of section 4, of the Assess. Amend. Act, 1896, is appended thereto. Unless the roll is certified properly to, the collector is not bound to act under it.

The collector's next duty is to prepare printed notices containing a demand for the taxes. In cities and towns the written or printed notices are now required to have written or printed thereon for the information of the ratepayers, a schedule specifying the special rates, and the amount on the dollar to be levied for each rate, making up the aggregate of the taxes referred to in the notice. In other municipalities it is not necessary that the notice should specify the different rates. In cities and towns it is optional with the collector whether he calls on the person taxed and personally demands the taxes, or leaves, or causes to be left, with the person taxed a written or printed notice, specifying the amount of said taxes. He may employ an agent to deliver the notices, but the demand must be made by him personally. He is required to enter on the roll the date on which he makes the demand, or gives the notice. This is important, because such entry is made prima facie evidence of such demand or notice, and in the case of the death of the collector, is the only evidence of the making of the demand or the giving of the notice during his lifetime.

No subsequent demand or notice is necessary in the event of a change of occupant to enable the collector to distrain the goods of the subsequent occupant. In places other than cities and towns, it is not optional with the collector to leave the notice unless he is so empowered by by-law of the municipality. The collector must make the demand or give the notice himself; he must also make the entry of the dates in the roll. In cities and towns the entry may be made by some other person on behalf of the collector, but not in other municipalities.

The notice or demand having been given it may be acted upon at any time after the expiration of fourteen days, or after the date appointed for payment under any by-law passed by the Council whichever last shall happen. In township municipalities the collector's notice should give location of the collector's office or residence, and specify particularly days during which the collector will attend at places convenient to the ratepayers for the receipt of taxes.

According to Mulhall, there are in the United States 260,100 miles of public highway.