

2. Two of the councillors for this year were elected from those two townships previous to dissolution. Provided the townships named have to continue as the municipality of Alberton, do the two councillors still hold office or must they be again elected?

3. If Crozier and Roddick can drop out of existence as a municipal body, can the people of the township appoint trustees to take charge of any assets coming to them from municipality as previous existing, and in case of liabilities exceeding assets who would pay them?

1. There does not appear to be any provision by which a municipality may drop out of existence.

2. Yes.

3. Section 32, cap. 223, R. S. O., 1897, makes provision for the disposition of the property of a union upon its dissolution, but this section applies only where one municipality is separated from a union and sets up business for itself.

#### Dog Tax—Payment for Sheep Killed.

162.—O. P. E.—For a number of years we have levied a tax on dogs, and each year the tax has amounted to more than what was paid out for sheep killed. This tax was never kept separate, but was placed in the general funds. If we abolish the dog tax by a by-law can we be compelled to pay out for sheep that may be killed more than the tax amounted to in the last year that such taxes were collected, or must we continue to pay out until the whole tax is exhausted, reckoning from the first year such taxes were levied?

We are of the opinion that the residue of the dog tax must be applied to satisfy claims which may be made for damages for sheep killed by dogs, until the fund is exhausted, but the council may, as to the future tax to be collected, pass a by-law declaring it advisable that the tax should be maintained, but the application of the proceeds, as provided by the Dogs and Sheep Act, be dispensed with, and if the council pass such a by-law all future taxes collected shall be the property of the municipality.

#### Cattle Running at Large—Highway Railway.

163.—CONSTANT READER.—R. S. O. chapter 170, section 103, provides that no horses, sheep, swine or other cattle shall be permitted to be at large upon any highway within half a mile of the intersection of such highway with any railway crossing or grade unless in charge of some person, etc.

Section 104 allows any person to impound such cattle.

Does this mean all or any cattle found on any road allowance within half a mile of railway crossing?

All road allowances laid out by the Crown are highways. If cattle are found at large upon any road allowance or any other highway, and the point at which they are so found is within a half mile from the intersection of highway with a railway such cattle may be impounded.

#### Assessment of Ministers' Residences.

164.—J. B.—We have some ministers' residences directly connected with the church property and owned by the church. Others owned by the church are on property the church owns in other parts of the town from the church. I presume these two are on the same footing. Other property is owned and occupied by the ministers themselves, and again one or two ministers in town rent from private parties.

Are all these properties taxable? or is there any distinction? Some claim here that class 1 certainly exempt, and others that class 2 is also.

We are of opinion that all of these properties are taxable. There is no doubt whatever but that the properties referred to in classes 2 and 3 are taxable. At one time parsonages were exempt, but the Legislature has since then repealed the section exempting them, and therefore we do not think they can escape taxation by being connected with church property and owned by the church. The assessor should assess all of these properties, and let those who are interested in them appeal if they are dissatisfied.

#### Copy of Assessment Roll for County Clerk.

165.—J. B.—Is the municipal clerk exempted from copying the assessor's roll for the county clerk this year?

No. Section 83, of the Assessment Act requires clerk to transmit copy of assessment roll to county clerk within ninety days after it has been finally revised and corrected.

#### To Establish New Road—Bad Title.

166.—W. G.—Husband dies without a will leaving farm property, widow and two children. Council wishes to establish a road through said property. The widow being opposed to any road on said land, should the council agree with the widow as to the amount of compensation.

1. What proceedings would the council take to establish said road so as to have a clear title and not be liable for children's share?

2. Can the widow give a clear title of road by signing a bond with council for children's share?

3. Can the council establish a 40 foot road by taking a deed for same without the consent of County Council?

4. Is any by-law necessary to make a road legal when a title is received by deed?

1. They must proceed according to the provisions of section 632, cap. 223, R. S. O., 1897.

2. No.

3. No.

4. Yes, there ought to be a by-law.

#### Hotelkeeper—Boarding Indigents.

167.—G. L. H.—A hotelkeeper sends his bill to a municipality for keeping persons that are travelling, claiming to have nothing to pay their way. He gives no names of the parties. Can he compel the municipality to pay it?

No.

#### Hotelkeeper—Sick Man—Council's Liability.

168.—X. Y.—1. Sick and somewhat delirious man in hotel. Hotelkeeper requests council to take charge of him, as he could not keep him in the hotel. Were they obliged to do so?

2. Council ordered his removal to lock-up. Shortly afterwards he died, leaving some goods and chattels in the hotel. Council were put to considerable expense, and as no relatives could be found to claim his effects or settle the council's outlay in his death and burial, they demanded from the hotelkeeper the goods and chattels, so that they might dispose of them by auction and recoup the municipality for the outlay. Hotelkeeper refuses to give them up until he is paid his account against deceased. Can he hold them?

3. Will the council have to pay hotelkeeper's bill against deceased?

4. Would in doing so make the council legally liable to pay other bills against deceased?

1. No.

2. The hotel-keeper probably has a lien on them. The council cannot, however, compel him to give them up.

3. No.

4. No.

#### Statute Labor Tax—Resident Aliens—Special Work.

169.—A. H. K.—In Bertie Township there is a quarry, where from April to December upwards of 300 aliens are employed getting out stone for the Buffalo Harbor Works. These laborers, while operations are going on, live in houses built for the purpose on the quarry premises.

Our statute labor by-law provides that male persons between 21 and 60 residing in the municipality and not on the assessment roll shall be called out by the pathmaster for one day's statute labor.

Are these quarrymen liable for statute labor?

Considering the length of time that these men are residing in the township we are of the opinion that they are liable for statute labor.

#### School Board Procedure and Accounts.

170. R. R.—I enclose you a clipping from Ottawa Journal, headed "Hintonburg New School." Among the accounts presented at the meeting "There were two items which the board would not pass, claiming they were not warranted. One was for \$6 for an address to a member of the board and another for \$1.50 for hack hire." As the board appears to differ very much in their mode of transacting business, would like to have your opinion on the following questions:—

1. Can chairman of said board vote when there is not a tie as in this case, (and make it a tie)?

2. Can the said chairman legally take his seat after receiving said illuminated address, when the said amount six dollars was charged by the board to the section?

3. Is there not a clause in the statute that a member of a public school board shall not receive any remuneration during his term of office?

4. Also can chairman of said board legally engage a cab to attend a funeral with members of board and charge the same to the section?

5. Are the auditors justified in refusing to pass those two items?

1. Yes.

2. Section 100, chapter 292, R. S. O., 1897, disqualifies a trustee who has a contract in his own name, or in the name of another, with the board, but we do not consider this to be a case within that section. It does not follow that because a board of trustees pays an unlawful claim to a third person, that such an act can be said to be a contract between a member of the board and the board.

3. No. The clause above referred to.

4. No.

5. Yes.

#### Assess Store Buildings and Stock—School Rate not included in Exemption—Assess Cordwood, etc.

171.—SUBSCRIBER.—1. Is it lawful to assess store buildings at the same rate as other property and after the Court of Revision is passed and the rate is struck, pass a by-law and impose a business tax taking the value of the building as the basis to strike the rate of tax?