

over \$300, and when assessed over that amount, increase the amount of statute labor at the same ratio as prescribed in the aforesaid section?

2. Would it be legal to reduce the amount of statute labor to be performed by ratepayers and not reduce the amount to be performed by persons liable under section 91, 1887 statutes?

3. Can persons liable under section 91 be compelled to perform two days statute labor, or in lieu thereof be compelled to commute the amount \$1.00 per diem for each day?

4. Our collector for 1897 was rather negligent and did not do much collecting until 1898. Can he not compel persons liable under section 93, 1887 statutes to pay their commutation tax for 1897, the same being entered on the collectors roll?

5. Have all commutation taxes collected to be expended on road work?

6. Can one person legally hold the offices of assessor and collector?

1. No.
2. Yes.
3. No.
4. Yes, if the roll is still in his hands unreturned.
5. Yes.
6. Yes.

License-Holder Not Councillor.

195.—CANDIDATE.—1. Can a person, holding a liquor license in an incorporated town, provided he has the property qualification, run for a municipal council in the adjoining township, he living within a mile of the township, and not being otherwise debarred from running? The property qualification of course being in the township.

2. Can a person holding a liquor license run and qualify for a county councillor, he having the property qualification and living in the county council district?

1. No.
2. No.

Remove Fences off Road Allowance.

196.—A SUBSCRIBER.—About twenty years ago our township was resurveyed by a government engineer, and the survey was established by the government. Now this survey altered the road allowances in several concessions, so that parties on the one side of the concession had to move back, and his neighbor opposite would move his fence out. Seven years ago there was a transfer of property made, the purchaser knowing at the time of purchase that the fence and a fine row of cherry trees was on the road allowance that was laid out by the last survey. Now this particular party is willing to move his fence off the road allowance if the township council will pay him for the loss of the cherry trees. The stand that the township council has taken is this: As the purchaser knew at the time of purchase that he was not purchasing the land that belonged to the road allowance, therefore the trees being on the road allowance he was not purchasing them either.

1. Are we right or are we wrong?

2. If we are right what would be the necessary steps to take to have him remove his fence off the road allowance, as he has refused to move it until he gets paid for his trees?

1. The council is quite right, though we do not think it would matter if he did not know that the land in question was part of the road allowance.

2. The council should pass a by-law directing the pathmaster or some other person, naming him, to notify the private individual to remove the fence to its proper place within a reasonable time, and in default that such pathmaster or other person clear it off the highway. Section 557 of chapter 223 provides a

summary way for compelling the removal of obstructions from highways. We would not advise the council that it has all the powers conferred under this section in this particular case, because the private individual may urge that it does not apply to him, the statute giving the remedy under that section against the person placing the obstruction upon the highway.

Assessment—No Local Option Single Tax Act.

197.—H. W.—A land company (the Hudson Bay Company) have or claim 640 acres in our municipality (McIrvine), adjacent to the village of Fort Frances. Part of this land is a twenty-acre field on the main street. The lots adjoining the field (quarter acre each) are assessed at \$400. The Hudson Bay Company's land is just as valuable, but not subdivided. In the past it has been assessed at \$1 per acre.

1. Can the assessor raise the assessment, and what would be a fair value?

2. Is there a local option single tax act on the statute book of the Province of Ontario?

1. Section 28 of the Assessment Act, R. S. O., 1897, provides that real and personal property, except municipal lands, shall be assessed at their actual cash value as they would be appraised in payment of a just debt from a solvent debtor. Section 29 provides the method of assessing vacant land not in immediate demand for building purposes.

2. No.

Clerk as Treasurer's Surety.

198.—ONT.—Will the law allow the clerk to be one of the sureties of the treasurer of the same municipality?

There is no provision in the Municipal Act or any other statute, making it unlawful for the council to accept the clerk as one of the treasurer's sureties.

Special Constable for Lunatic Costs.

199.—J. L. B.—If a municipal council is compelled to appoint a special constable to look up a person who is supposed to be out of his mind, who should pay the bill—the government or council? If the government, to whom should it be presented?

The council.

Error in Assessment—Rebate on Taxes.

200.—H. B.—A's property has been assessed the last five years for \$900. B has rented part of A's property and paid taxes on same for the last five years for \$200. B comes to the new council and asks for a rebate for last year's taxes, not applying to the Court of Revision for it. Has the new council any authority to give rebate to B, as he did not appeal against his taxes at the Revision Court. He claims the property has been assessed too high by assessor's mistake.

No, unless it is a case within the provisions of section 74 of chapter 224, R. S. O., 1897.

Assessment of Farmers' Sons and Daughters.

201.—COUNCILLOR.—1. Who is entitled to be assessed and put on Voters' List in this township? They assess farmer as owner and all his sons and daughters, and put them on as owners when legally they don't own a foot of land in the township.

2. How many can be put on as owner of the father's property—he being the only one appearing in the recording office as owner—assessed for \$1,000?

3. Can a young lady be put on who lives at home with her father, she being not married?

4. Is there no penalty for representing to assessor a person as owner and they not being the owner? If so, what is the penalty?

1. Section 86 of cap. 223, R. S. O., 1897, shows the persons who are entitled to be placed on the Voters' List. Unmarried women are entitled to be put on the Voters' Lists in respect of real property or income, if it is of sufficient value.

2. The father and nine sons, if they can comply with the provisions of sub-section 4 of section 86. See also section 87. The daughters cannot be put on the list in respect of their father's property.

3. No, unless she has sufficient property of her own of the kind mentioned in section 86.

4. See section 47 of the Assessment Act, R. S. O., 1897, which entitles the assessor to a written statement from the party, and section 50 which provides a penalty for failure to deliver such statement or for knowingly stating anything falsely therein.

Assessment Electric Light Wires and Poles.

202.—N. M.—Can the poles and wires of an electric light in a village be assessed, it being the property of a private individual?

Section 7 of the Assessment Act, R. S. O., 1897, provides: "All property in the Province shall be liable to taxation, subject to the following exemptions, that is to say:" This species of property is not to be found among the exemptions and is therefore taxable.

Jog in Road Allowance—Ownership of Timber on Road Allowance.

203.—W. R. C.—1. Does the law provide for a road allowance where a jog occurs on a sideroad in the centre of a concession, or will the council be obliged to purchase a road from the adjoining land-owners?

2. If an owner is clearing his land along the road side, is he obliged to clear half of the road?

3. If not, to whom does the timber on the road belong?

4. If an owner is not clearing his land along the road side to whom does the timber on the road belong? or can the council sell it if they want to open the road?

1. No. If there was no road laid out in the original survey to connect the two pieces of road where the jog is the council must acquire the necessary land by purchase or expropriate as much land as may be necessary.

2. No.

3. To the municipality, subject to the provision of the Act respecting Timber on Public Lands. See sub-section 7 of section 639, cap. 223, R. S. O., 1897.

4. To the municipality, subject as above. The council may sell it.

Sidewalk Accident—Account Surgeon's Attendance—Council's Liability.

204.—Two years ago a woman fell and fractured her wrist on sidewalk. Village not incorporated. Dr. G. set the fracture and paid patient fifteen visits at \$1.00 each, and \$25.00 for setting the fracture. Total, \$40.00. He never said a word to any member of the council until nearly two years after. He then presented his bill which the council refused to pay. He now threatens legal proceedings.

Is the township liable for services rendered