ity, may be the relator, and may take proceedings pursuant to Sec. 219 and following sections of the Municipal Act to have their respective elections voided. These councillors can make the declarations of office and qualification prescribed by Secs. 312 and 311 respectively of the Municipal Act without any addition to the forms prescribed. The only particulars as to qualification required to be set out in the latter declaration, is the declaran 's PROP-ERTY qualification.

Raising of General School Rate for School Board Disqualifies its Members as Councillors—Duties of Township Treasurer as to Vouchers— Appointment of Auditors—Ohange of Time for Holding Nominations.

128.—J. M.—In your answer to question No. 13 in January WORLD for 1903, there is one point that is not quite clear to me re disqualification of a rural school trustee for being a member of a municipal council. There are several sections in our municipality that raise no trustee rate. The following amounts raised by the municipal council cover all the expenses of the schools for the year, viz. :

Ist. The \$150 that the township raises for every school that is kept open one year, the municipal poor school grant and the legislative grants from the Government. Now is a trustee belonging to a section of that kind debarred from being a member of a municipal council?

2nd. How long should a township treasurer keep the vouchers after they have been passed by the auditors and how should he dispose of them ?

3rd. Can municipal councils at their last sitting in December appoint their auditors to audit that year's business ?

4th. Also at same sitting can they change the hour for holding nomination meeting from 12 to 1 to 1 and 2 ?

1. Yes. Under Sec. 5 of Chap. 29 of Ontario Statutes, 1902, the rate levied under the authority of Sec. 70 of the Pubtic Schools Act, 1901, is just as much a rate levied for a School Board as that levied_under Sec. 71.

2. There is no time limited for which municipal vouchers should be kept by the Treasurer. They are municipal records, and after they have been audited should be filed away and kept by the Treasurer for all time to come. It is hard to say when any of them may be required as evidence of some transaction in which the municipality is concerned.

3. No. Sub-Sec. 1 of Sec. 301 of the Municipal Act empowers the council of any municipality to pass by-law for appointing auditors in the month of November or December in each year, to perform the duties mentioned in Sec. 302 of the Act. Sub-Sec. 2 of Sec. 301 provides that notwithstanding this section, or any such by-law, the provisions of Sec. 299 of the Act, as to the appointment of auditors, shall apply to the audit of the accounts of the year in which such by law takes effect.

4. Yes. Sec. 122 of the Municipal Act as enacted by Sub-Sec. 6 of Sec. 9 of Chap. 26 of the Ontario Statutes, 1899, provides that notwithstanding anything contained in section 119 of this Act, the council of any township may by by-law provide that the nomination for Reeve and Councillors may be held at one o'clock in the afternoon.

Proposer and Seconder of Candidate Should Both be Present When Candidate Nominated.

129.—W. J. N.—Proposed by T. F., seconded by C. B. R., That S. M. be a councillor of the village of C—— for the year 1903, etc., (there is no dispute as to the form and date).

The proposition was written and signed by proposer and seconder at the Dominion House before the meeting for nominations was opened, but it was carried by the seconder and handed to the Clerk between the hour of 12 a. m. and 1 p. m., the hour appointed by the published notice of nomination which is herewith enclosed, the proposer being at no time present in the Town Hall, the place of nomination.

Was this nomination a legal one?

No. The Proposer and Seconder should both be present at the nomination meeting, when the payer nominating their candidate is filed with the Returning Officer. (See our answer to question No. 57 in our issue for February, 1903.)

Borrowing Powers of Municipalities-Control of Pathmasters.

130.—G. W. T.—I. Over and above the levy made for municipal purposes a municipality wants to borrow money, but not by debenture. What is the limit to the amount that a municipality can borrow under these circumstances?

2. Are pathmasters under the supervision and control of the commissioners appointed by council ?

Give statute bearing on the case in each instance.

1. The latter part of Sub-Sec. 1 of Sec. 402 of the Municipal provides that "no council shall assess and levy in any one year more than an aggregate rate of two cents in the dollar on the actual value, exclusive of school rates and local improvement rates." If the amount to be borrowed is not for the ordinary expenditure, and is not to be repaid within the municipal year in which it is raised, the by-law providing for the borrowing of the money must be submitted to the vote of the duly qualified electors for their assent before its final passing.

2. Pathmasters or overseers of highways appointed under the authority of Sec. 537 of the Municipal Act are under the control and supervision of the council appointing them. If commissioners, appointed under a by-law passed pursuant to Sec. 103 of the Assessment Act providing for the commutation of statute labor, are referred to, the control and supervision of pathmasters depends on the provisions made, as to this particular, in the by-law.

Collection of Arrears of Taxes From Locatee of Crown Lands.

131.—E. E.—Is present locatee liable for arrears of taxes on lot previously located ? The present location was granted April 12th, 1901, no mention then being made of any arrears. The Township Collector this year places those arrears on locatee's tax paper.

Sub-Sec. 1 of Sec. 23 of the Assessment Act provides that "land which is subject to any claim of the Crown for unpaid purchase money, shall be liable to be assessed to the extent of the interest of the owner for the time being of the equity of redemption therein, or of the PURCHASER as the case may be." And Sub Sec. 3 provides "that the taxes to the extent of six years, if not satisfied shall be a charge on the land and payment thereof shall be enforced by sale as in other cases." Sec. 188 of the Act provides that "if the Treasurer sells any interest in land of which the fee is in the Crown, he shall only sell the interest therein of the lessee, or locatee, etc." Therefore when the taxes upon this land have been due for and in the third year, or for more than three years preceding the current year, the interest of the original locatee (now owned by the present locatee) will be liable to be sold to realize the amount of these arrears, and if returned by the Sheriff (your municipality being in the District of Muskoka) to the clerk of the municipality, (see Secs. 152, 153, 154 and 155 of the Assessment Act), the amount should be placed on the Collector's Roll against this land. The Collector has nothing to do with placing the amount on the Collector's Roll. (See Sec. 56 and following sections of Chap. 225, R. S. O., 1897) The purchaser should have enquired as to whether there were any arrears of taxes against this land when he purchased it from the municipal officials, who were cognizant of the fact.

Compensation for Sheep Killed-Care of Indigents Having Property.

132.—SUBSCRIBER.—1. We have had some sheep killed in our township and the owner came to the council for his pay, bringing witness who swore he saw the dogs at I. J. P.'s sheep and that he believed the dogs belonged to D. H. C. and X. D. near neighbors and that he (the witness) went to these men and they killed the dogs. Who is responsible for the pay ?

It is claimed by some that the township is responsible even if the owner of the dogs is known and the decision of the Courts has held this but I do not understand the statutes in that way

I do not understand the statutes in that way. Please explain in full and cite cases where the towhship has been held liable (if any) and also the owner of the dogs.

2. Complaints have been made to one of our commissioners who is also a councillor and also one of the members of the Board of Health as to the destitute circumstances of an old lady (over 90) who resides with her son on a 50-acre farm. She has writing to the effect that her son is to provide her living (specified in the writings) then he is to have the place which he has a deed of now subject to his mother's living. He is not able to do anything and has not nor does not provide anything. The farm is mortgaged but they still live on the farm and the neighbors help keep them. Now what I would like to know is this,—what proceedings should be taken to secure this old lady her living and who is the proper party, the council or the Board of Health ? The councillor member of Board of Health and the old lady all live in the same division. The farm was mortgaged subject to the old lady's living. The son is about 70 years old.

1. Section 18 of chapter 271, R. S. O., 1897, provides that the council of a municipality shall award compensation to the owner of sheep or lambs killed or injured by dogs, if the council is satisfied that the aggrieved party has made diligent search and inquiry to ascertain the owner or keeper of such dog, and that such owner