# PAGES MISSING

# THE MUNICIPAL WORLD

Published Monthly in the Interests of Every Department of the Municipal Institutions of Ontario

Vol. IO. No. 3

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# Calendar for March and April, 1900.

### gal, Educational, Municipal and Other Appointments.

1. Auditors, reports on the accounts of High School Boards, and the Boards of cities, towns and villages should be mailed to Education Department. Separate School supporters to notify municipal clerk .- Separate School

Act, Section 42.

- Make returns of deaths by Contagious Diseases registered during February.—R. S.O., 1897, c. 44, s. 11.
- 31. Last day for Councils of cities, towns, villages and townships to pass bylaws limiting number of shop licenses therein for ensuing year. Liquor License Act, section 32.

Night schools close (session 1899-1900).

5.

- 1. Clerks of counties, cities and towns, separated from counties, to make return of population to Educational Department.-Public School Act, section 69.
  - Last day for Free Library Board to report estimates to the council .-Public Libraries Act, section 12.
  - Last day for petitions for Tavern and Shop Licenses to be presented.-Liquor License Act, sections 11 and 31.
  - Last day for the removal of Snow Eences erected by councils of townships, cities, towns or villages .- Snow Fences Act, section 3.
  - From this date no person compelled to remain on market to sell after o a. m.-Municipal Act, section 579 (6) R. S 1897.

Last day for Boards of Park management to report their estimates to the council.-Public Parks Act, section 17.

- 7. Last day for Treasurers of Local Municipalities to furnish County Treasurers with statement of all unpaid taxes and school rates .-Assessment Act, section 157.
- Last day for Collector to return to Treasurer the names of persons sin 8. arrears for water rates in Municipalities .- Municipal Waterworks Act, section 22.
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- Drainage Across Railway Land.
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  - 158. Fences on Road Allowance .....
  - 159. Qualification of Auditor.....
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156. Proceedings of Council-Dog By-Law.



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#### THE MUNICIPAL WORLD,

Box 1321, - - St. Thomas, Ont.

ST. THOMAS, MARCH 1, 1900.

An investigation of the accounts of the County of Carleton is being made in response to a resolution passed by the county council.

Municipal officers, particularly clerks, are frequently called upon to explain to ratepayers the proceedings necessary before constructing a drain under the Ditches and Watercourses Act. We draw their attention to the case of Turtle vs. the Township of Euphemia, the judgment in which is reported in this issue. It decides that the appointment of one engineer should be revoked by by-law of the council before his successor can be legally appointed, otherwise an award made by the latter is invalid.

#### Public Schools Act.-Appointment of Arbitrators by County Councils.

At the last session of the council of the county of Kent, representatives from School Section No. 17, in the township of Chatham, applied for the appointment of arbitrators to settle a dispute as to the boundaries of that section under the provisions of the Public Schools Act. The council refused to entertain the application, and the trustees have applied to the courts for a writ of mandamus to compel the county council to accede to their request. The result, if the matter is "fought to a finish," will be awaited with keen interest, as the judgment will involve the settling of a nice point arising under section 39, of the Public Schools Act, as amended by 62 Vic., chap. 36, sec. 4, i. e. Is the word 'may" in the first line of subsection 3 of this section compulsory and meaning the same as if the word "shall" had been used ? Or is it only permissive, leaving it in the discretion of the County Council as to whether they should take action and appoint the arbitrators or not.

#### LEGAL DECISIONS.

#### Regina ex. rel. Hill vs. Dowswell.

This was an application to unseat the reeve elect of the village of Dutton on the ground of insufficient property qualification. It was argued recently before Judge Hughes, Senior Judge of the County of Elgin, and through His Honor's kindness we are enabled to set out the judgment delivered, in detail. It is as follows :

The ground of the application to unseat the Respondent was that he was not assessed for the proper amount to qualify him for the seat. The fact was that he and other tenants of a Doctor Cascaden, their landlord, were inserted in the voters' list without any particular parcel or amount being set opposite their respective names. Each held a separate property, independent of the others, and all were bracketed with the landlord for \$1,400.

The Judge held that no specific property or amount being set opposite the name of the respondent, he was, in fact, not assessed at all, and that the \$1,400 being set only opposite the property and name of the landlord in the assessment roll, it must be taken as the assessment of the proprietor and not of either of the That the Assessment Act tenants. requires, amongst other things, that the roll should show the description and extent or amount and value of property assessed against each person named on the roll, the number of concession, name of street or other designation in which the property lies, the number of the lot or house, etc., the number of acres or other measure, showing the extent of the property and the value of each parcel of real property.

Land not occupied by the owner, but by occupants or tenants, but assessed against both the owner and occupant or owner and tenant, the assessor should place both names within brackets on the roll, and write opposite the name of the owner the letter "F," and opposite the name of the occupant or tenant the letter "T," and both names should be numbered on the roll.

In this case the assessor, to properly comply with the statute, should, where there are two or more separate tenants of distinct and separate properties, have set each down separately, bracketing the name of the owner or landlord with each tenant for each separate property, or if taken together en masse the bracketing should be thus (for example) :

365 Talbot, John. lot 6, con. 5 366 Hudson, Geo., lot 5, con. 5 367 Peterson, Sam., lot 7, con. 5 368 Cascaden, John, The Whole \$500 O or T \$400 T \$500 O T \$500 O or T \$400 T \$500 O or F, as the case may be.

As to awarding the seat to the relator the application was refused. As there appeared to be no objection to or scrutiny of votes, and as a majority of good votes appeared to be against and not in favor of the relator, the seat must be declared vacant for want of an assessed qualifica-

tion in the person having the majority of votes. The election must be voided and a new election ordered. It would be otherwise if, upon a scrutiny of the votes, a majority of good votes had been found to have been cast for the relator.

#### Turtle vs. Township of Euphemia.

#### Ditches and Watercourses Act - Award - Engineer- Appointment- Revocation- Notice -Jurisdiction-Estoppel-Appeal.

By sec. 4 (1) of the Ditches and Watercourses Act, R. S. O., chap. 285, it is provided that "every municipal council shall name and appoint by by-law (form A) one person to be the engineer to carry out the provisions of this act, and such engineer shall be and continue an officer of such corporation until his appointment is revoked by by-law (of which he shall have notice), and another engineer is appointed in his stead, who shall have authority to commence proceedings under this act or to continue such work as may have been already undertaken."

The defendant's municipal council appointed R such engineer, in manner provided by the Act, in April, 1895, and he accepted the office and acted and continued in it. In 1898 they, without any notice to R, and without any by-law expressly revoking his appointment, passed a by-law purporting to appoint S as such engineer. In both appointments the form of by-law prescribed by the act was used ; the latter by-law in no way referred to the former or to R.

Held, that the prior appointment had not been revoked; that S did not become "the engineer," and that an award pur-porting to be made by him as such engineer under the act was invalid.

S was not de jure the engineer, because R's appointment had not been revoked by by-law, either with or without notice to him, and semble, that the notice required was the intention to revoke.

The defendants could not assert that S was de fac.o the engineer, for he had not the reputation of being the engineer.

Held, also, even supposing that consent could confer jurisdiction, or that the plaintiffs might waive or be estopped from urging an objection to S's jurisdiction, that there was no reasonable evidence of any such consent, waiver or estoppel, for the plaintiffs' requisition called for "the engineer," and it was the act of the township clerk which called in S instead of R; the plaintiffs did not know who was the engineer ; they had heard that S had been appointed, but neither of them knew that R's appointment had not been revoked by by-law of which he had had notice. The point was raised upon an appeal against the award and was overruled, but as it went to the root of the jurisdiction of the whole proceedings, including such appeal, there was nothing in such proceedings which could prevent a consideration of the question now.

### Municipal Officers of Ontario. Municipal Officers of Onlar

#### Clerk Township of Hilton, St. Joseph's Island.

Mr. Whybourne was born in the county of Sussex, England, in the year 1846, and was educated at the English Church School. At the age of 21 years he engag.



#### MR. W. E. WHYBOURNE.

ed as a clerk in a wholesale woollen establishment in London, England. He emigrated to Canada in 1874, and four years latter he settled on St. Joseph's Island. On the organization of the town ship of Hilton in 1883 he was appointed assessor and held that office for several



#### MR. J. B. LUCAS.

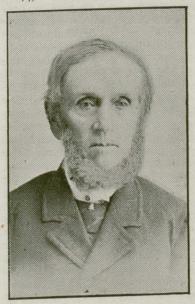
years. He was afterwards councillor for the municipality, and in 1896 was appointed its clerk. Mr. Whybourne is a Conservative in politics.

#### Clerk Village of Springfield.

Mr. Lucas was born in Delhi, in the county of Norfolk in the year 1837, and was educated in the public schools of that village. He taught school for a number of years in Norfolk, Oxford and Elgin counties. In 1874 he abandoned the teaching profession on account of illhealth and opened an Conveyancing Office in Springfield. Mr. Lucas was appointed clerk in the year 1884. He is also an Issuer of Marriage Licenses and Commissioner in H. C. J.

#### Clerk Township of Cartwright.

Mr. Lucas was born in county Cavan, Ireland on August 14th, 1824. He was educated at the National and Tullivin Mathematical Schools. He taught in 1843 and 1844, and then emigrated to New York



#### MR. WM. LUCAS:

in 1845. He came to the township of Cartwright in 1847 and continued school teaching for 8 years. In 1855 he engaged in mercantile business. Mr. Lucas was appointed clerk of the township of Cartwright in January 1861 and still retains that office He is also an Issuer of Marriage Licenses, Commissioner in H. C. J., etc.

#### Clerk Township of Warwick.

Mr. Stewart was born in the township of Montague in the county of Lanark in 1839. He was auditor for that township in 1867 and 1868. In 1869 he moved to the township of Warwick and engaged in farming. He was appointed clerk of the latter township in 1874 and still holds that office. He is one of the auditors of the Administration of Justice Accounts

of the County of Lambton, and of the Lambton Farmers' Mutual Fire Insurance Co. Mr. Stewart is also a director of the Forest Union Agricultural and Horticultural Society.

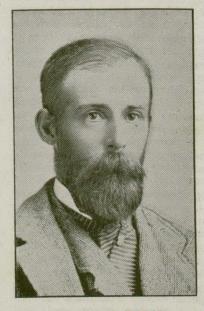
#### Clerk Township of Bexley.

Mr. Taylor was born in Dublin, Ireland, in the year 1849. He was brought up in the County Kerry, and emigrated to Canada in 1866. He was appointed clerk of the



MR. W. H. STEWART.

township of Bexley in the year 1897, and still holds that office. He is also treasurer of the North Victoria District Agricultural Society.



MR. ALFRED TAYLOR.

Mr. Bryden, city clerk, of Rat Portage, has instituted proceedings against the council for illegal dismissal. He demands \$10,000 damages.



The vitality of business is circulation, a steady uninterrupted flow of money and marketable commodities. Business is very sensitively organized and disturbing elements arising in its path, act and react throughout the entire community.

In a country whose business is so dependent upon agriculture as is Ontario. and with agriculture so dependent upon the condition of the country roads, it becomes evident that the transportation system upon which, in canals and railways, we have lavished so large an expenditure, is far from complete as long as the first link, the country road, is weak and incomplete. An index to the value of good roads at all seasons is found in the condition which prevails when good sleighing comes after a period of impassible mud in the fall. Good roads would not, it is true, entirely take the place of sleighing, but they would largely prevent the references to bad roads which so often occur in weekly trade reports.

Not only do we need better roads to meet present requirements. It has become a truism that "facilities create traffic," and there is not the slightest reason for doubting that good roads are the one thing needed for fostering the "undeveloped resources" which exist in the country around us, which we need not go to New Ontario to discover.

. The importance of good roads is not, as a rule, sufficiently realized as a factor in transportation. Reference has been made in a number of newspapers recently to the freight wagon service which has been inaugurated by some of the Toronto and Hamilton manufacturers, and running between these two cities. It is estimated that the saving in freight amounts to seven or eight cents per hundred, on the goods carried. It is instanced largely in condemnation of freight rates, and yet when we consider that in European countries, France, Belgium, Germany, England, where good roads exist, exactly the same thing is done, and teamsters successfully compete with railways in carrying freight as much as three hundred miles, it is not so much an evidence that a freight wagon service is a retrograde step, that we are going back to the ways of our grandfathers; but it means rather that we are progressing, that we are beginning to gain the modern idea of the value of roads. Horse power may be looked upon as very inadequate for this class of work, but where roads are perfectly made, steam power, in the shape of traction engines, is being used for hauling wagons equipped with wide tires, capable of bearing five and six tons; with, if necessary, several of these wagons in a train. Such engines are now, in

some cases, being fitted with electrical dynamos.

The total production of Ontario farms has a value annually, it is estimated, of \$200,000,000. All this must first pass over the common highways before reaching the markets. It is the basis of Ontario's wealth.

The amount is far in excess of that needed for home consumption, and the only resource is to obtain a market in foreign countries. This market is availabe only so far as we can sell more cheaply and produce a better quality than other competing countries.

It is not the effect of present conditions which constitutes the evil of bad roads : but it is in the conditions which they prevent that the loss lies.

It is on the principle that with every means provided for easy, quick and good transportation, a market would be created for two loads. where we now sell but one. Many links in the system of transportation are being perfected, but the chain will not be complete without cheap transportation over the first part of the journey, the common highways.

The dullness and isolation of farm life will be overcome by good roads, and they will thereby tend to elevate and bring about a better citizenship. The school, the church, the public meeting, the neighbor's house, will be more easily reached. The effect of all this, the increased land value, the greater profits and pleasures of the farm, is to render the country attractive rather than repellant. The effect is to draw the people of the city to the country rather than drive the people of the country to the city. "How can we relieve the congested condition of our cities?" By making the farm profitable, by giving to energy and ambition sufficient business opportunities on the farm, this problem will be solved, and one of the most important factors in the solution is "Good Roads."

#### Cement Concrete Culverts.

A great number of townships . throughout the province have largely discarded timber as a material for small culverts and sluiceways. Cedar where obtainable has been most commonly used, but all varieties of suitable lumber are becoming scarce, the price is constantly increasing and the quality now available is far from being equal to that of former years.

Those municipalities which have experimented with sewer and concrete tile, have, with very few exceptions, been favorably impressed with the new materials, failures and some dissatisfaction are occasionally reported, but this in every case can be traced to causes not in any

Where any kind of tile is used there are certain requirements which must be observed. In the first instance the tile must be of a good quality. With vitrified sewer tile there appears a tendency on the part of dealers to supply pipes which have been rejected in sewer construction. It is just as necessary to use good tile in culverts as in sewers ; and where "culled" tile are used, failure is, almost of a necessity, the result. These tile must be perfectly sound and straight, not warped or misshaped in any way, otherwise good joints cannot be made and water will lay in the hollow places; the culverts will wash out, and if water rests in the pipe frost will destroy them.

If cement concrete pipe are employed, they too must be of first class quality. They must be well shaped, as with sewer pipe, and all the rules for making a good concrete must be observed-that is, the material composing the concrete (cement, sand and stone) must be of good quality, and properly mixed. The making of good concrete is not a difficult matter, but it seems as though it were an impossibility to find men who will follow directions. Dirty sand or gravel, too much water, careless and insufficient mixing; neglect to see that the materials are used in the right proportions, are the defects most commonly found. Concrete cannot be mixed like common mortar, and an attempt to do so is far too often made. It is affirmed by cement manufacturers that masons are the greatest offenders in this respect ; that it is almost impossible to get them to follow any other system than that to which they have been accustomed in the use of common lime ; and that therefore an entirely inexperienced but practical man, who will follow directions, will often make the best concrete.

To meet with success in the use of tile culverts they must be put in place properly. They should be laid with a good fall on a regular grade to a free outlet, in such a way that water will not stand in them. It water stands in the pipe, the action of ice will crack and burst them.

The tile should be laid with the spigot end down grade, and the joints made tight with cement mortar. If the joints are open water will work its way along the outside of the culvert, and finally make a considerable channel which will allow the culvert to get out of line and finally result in a "cave-in." To prevent the water finding its way along the outside of the pipe, too, it is advisable to protect the ends with concrete, stone, or brick head walls.

Care should be taken to excavate a concave bed for the pipe, with depressions for the bell of the pipe to rest in, thus securing an even bearing, without which a heavy load passing over before the culvert has properly settled into place, may burst the tile. Tile cannot be used in very shallow culverts, but must have sense condemnatory of the new materials. ... a sufficient depth of earth over them, to protect them from the direct pressure of heavy loads. The depth of covering necessary, increases with the size of the pipe. At least a foot of earth over the top is advisable in every case, but for culverts of two feet in diameter or over this should be increased to at least eighteen inches.

The earth should be well packed and rammed around the tile to secure a firm bearing, and light soils should not be used immediately over or around the culvert. A heavy clay, a firm gravel, or a compact sand or gravel will answer, but vegetable mould, water sand, and light loams are subject to wash-outs.

At the outlet the culvert should be set nearly flush with the surface of the ground. If set higher than the surface, the fall of water will wash out a depression and in time will undermine the end of the culvert. A too rapid grade will have the same effect, and it is well to cobble pave an outlet where this undermining action is likely to occur.

Culverts, in many townships are very numerous and necessarily so. Water should be disposed of in small quantities, along natural watercourses, otherwise if gathered in large bodies along the roadside, it gathers force, and headway, resulting in extensive washouts, and is in every way more costly to handle. Water should be taken away from the roads as quickly as possible, for it is excess water that is the great destroyer of roads. Culverts, in addition to being a matter of considerable expense to municipalities, are too often in a bad state of repair, sometimes dangerous, and when not level with the roadway, are an annoyance and interruption to traffic. Good roadmaking is largely a matter of good drainage and culverts are a detail of drainage upon which municipal councils should bestow a great deal of attention, with a view to greater permanency, increased efficiency, and a reduction of the cost.

#### A Good Beginning

The year has opened very ominously toward statute labor. Already the councils of Blanshard, Orillia and Nelson have passed by-laws commuting it, Ameliasburg has commuted in part, Whitby council is preparing for the change, and no doubt there are others from which we have not heard. The council of Sydenham proposes to raise \$40,000 for road improvement.

The spirit which is spreading throughout the province may be gathered from the following editorial which appeared in the Oakville *Star*.

"The days of statute labor are nearing a close in Ontario. Some townships may cling to this old fashioned means of roadmaking, but there is a preponderance of the best thought in favor of newer and more advanced methods. Nelson township has set the pace in Halton. At the first council meeting Councillor Richardson introduced a by-law commuting the statute labor of the township at fifty cents a day. This met with favor from the other members and was passed.

The by-law provides that the necessary road-work will be done under the direction of two practical overseers. These gentlemen are to study the latest plans and methods of constructing and maintaining roadways, and to make the best use of available material. The work will be done largely by contract or day work, preference being given to farmers who have the time to spare. But all will be systematical and with the best permanent results in view."

"Nelson authorities got their plans chiefly from Saltfleet township, where for some years statute labor has been commuted with the most satisfactory results. At first the rate was sixty cents per day, but now it is down to thirty-five, and the council can procure more good work at that low figure than under the old system. Roads have been made of a uniform grade and special attention is given to drainage, the first principle of road building."

"Numerous other townships in different parts of Ontario have abolished statute labor, and the move by Nelson will give a fresh impetus to the good work in surrounding counties. This great unsubsidized family journal and all advocates of road reform have every confidence in great good being accomplished."

"Some few years ago the Star vigorously took the initiative in advocating a better system of roadmaking. Then the idea of abolishing statute labor was only countenanced by some of the more prominent gentlemen. But the good work is advancing and spreading and now the general feeling is favorable to a change. Nelson township has made a bright move that shows she is governed by progressive far-seeing councillors, who have grasped the idea of helping along the reform and recognized the great advantages to be gained by commuting statute labor. The old system has done good service, and this country owes a debt of gratitude to the yeomanry who banded themselves together and constructed our highways. But times are changing. Neither business or farming methods of years ago rule to day. So with road-making. There are new and better systems and this is an age of advancement."

#### The Abolition of Statute Labor.

Erroneous ideas of what the abolition or commutation of statute labor means have not yet been removed from the minds of the people in many sections of Ontario. It simply means that the payment of taxes for the construction and maintenance of roads shall be placed on a cash basis instead of on a labor basis. The payment of a tax in labor instead of money is obviously unjust. One man's dollar is as good as another's; but the day's work of one man is not as good as another's.

If all men tried to do their work faith fully, and honestly there would not be so much objection to statute labor, even if one man were to do more work than The strong man, and the another. capable man, could afford to overlook the shortcomings of a weaker neighbor. The payment of the road tax is a debt resting upon every citizen, but we find men quite as unwilling to pay their debts of labor, as their debts of money. The distinction between the two methods is that the payment of the road tax in money offers no opportunity to dishonesty, while payment in labor affords every opportunity. The result is that the man who performs his statute labor honestly is practically defrauded by his neighbor who does not.

#### \* \* \*

Added to this is the feeling which has grown up, that performing statute labor is "working for the Queen." Men may not, from a dishonest motive, shirk their statute labor, but they regard it as a holiday, to be spent in the most sociable manner possible, and the result is that the work is not done, the roads are neglected and the man who labors faithfully suffers injustice.

Statute labor is too clumsy, also, to be properly directed to the improvement of roads in the most economical and efficient manner. Draining may be needed but the men want to haul gravel; gravelling may be needed but the men want to grade the roads; the gravel may be dirty, in need of screening, but the men want to make the best showing for their work, so screening is neglected and they haul as m ch of the inferior material as possible. Between the two facts, that statute labor cannot be justly collected and that it cannot be applied to the roads in the right way and at the right time, it is a very unwise system. Roads are of much too great importance as a part of the machinery of a farm, to permit such a wasteful method of construction and maintenance.

Road-work should all be on a money basis and the aim should be to concentrate funds as far as circumstances will permit, so as to secure good and durable work. This does not mean, however, that nothing is to be done to the little travelled roads until the main roads are properly built. It means that every roadbeat will receive its proper share of attention.

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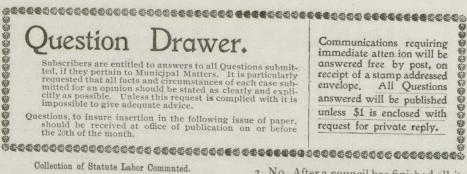
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As worked out in actual practice, it means that the money collected in lieu of statute labor performs nearly all the work the money and labor tax together formerly accomplished, in keeping all roads in a passable condition, thus leaving the money appropriations from the general funds for permanent work. Each beat should, under any system, receive its proper share of attention to repair the effect of ordinary wear, but provision should be made for a gradual advance towards a completed system of good roads.

#### THE MUNICIPAL WORLD.

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95 .- W. L.-In this township the commutation tax for default in performing statute labor has always been placed in the collector's roll the same year it was returned to the clerk. Is it illegal to place it in the collector's roll for the same year the default was made, and could a ratepayer refuse to pay it if placed in the roll the first year instead of placing it in the collector's roll the following year? It seems to me there is something wrong if a road division would have to wait until the third summer before they would get their commutation tax to expend on the road, as it wouldn't be collected the second year until it would be too late, as the taxes are generally collected in the month of November and December.

Sub-section I of section IIO, of the Assessment Act, as amended by section 9, of the Assessment Amendment Act, 1899, provides as follows: "Where a resident owner, tenant or occupant, who has been entered upon the Assessment Roll, after notice or demand, makes default in performing his statute labor or in payment of commutation for the same, the overseer of the highways in whose division he is placed, shall return him as a defaulter to the clerk of the municipality before the 15th of August, and the clerk shall, in that case, enter the commutation for statute labor against his name in the Collector's Roll of the following year and the same shall be collected by the collector." The course provided by this section must be adhered to.

Liability for School Rates-Notice of Council Meeting.

96.-S. C.-1. A man has property where he resides, three miles in a straight line from the school but does not reside within the school section boundary line as first surveyed when the school was built, and as limited by the inspector and others interested in the township. Is that man obliged to pay school

rates ? 2. Is the clerk obliged to post up three public notices everytime a municipal council is to meet when he notifies the councillors personally ?

3. What do the following contain: (a) Packet complete for municipal officer? (b) Packet complete for municipal clerk? (c) Packet required by deputy-returning officer at close of poll ?

1. Sub-section 3 of section 24 of the Public Schools Act (R. S. O., 1897, chap. 292,) provides that "any person, whose place of residence is at a distance of more than 3 miles in a direct line from the site of the school-house of the section, shall be exempt from all rates for school purposes, unless a child of such ratepayer attends such school ; but this exemption shall not apply to lands liable to taxation for school purposes owned by such person within the distance of three miles.

2. No. After a council has finished all its business at any meeting, a resolution to adjourn should be passed stating the time to which the council adjourns ; this of itself is sufficient notice to the councillors of the date of the next meeting of their council.

3. The packets you mention all contain forms for County Council elections. Since your neighborhood is without county formation, municipal (fficers there would have no occasion to use them.

#### Road Commissioner Disqualified.

97.-A. P. A.-Our township has recently passed a by law commuting the statute labor. Can a person, against whose property the municipality holds a mortgage, legally act as road commissioner ?

The mortgage held by the municipality is an "interest in a contract with or on behalf of the corporation," and the person having such interest cannot be appointed road commissioner of the municipality. Every road or street commissioner before entering on the discharge of the duties of his office must make and subscribe the declaration set forth in section 312 of the Municipal Act.

Township Seal-Advertising Minutes of Council Meeting. 98.-I. F.-1. Who furnishes seal for town-

ship, and where procured ? 2. Have minutes of council meeting to be advertised ?

1. The municipal council of the township, and it can be procured from THE MUNICIPAL WORLD (supply department). 2. No.

#### Treasurer's Bond.

99.-A. B.-When a treasurer is appointed for a municipality for one year, and at the end of that time is re-appointed, will his bonds hold good without being renewed for the second year?

To enable us to answer this question satisfactorily, we should have a copy of the bond. If the liability of the sureties is by the bond limited to the year for which the treasurer was originally appointed, then on his reappointment the treasurer should give a new bond. If, however, the sureties covenanted to become and be responsible for the faithful performance of the duties of the treasurer. So long as he continued in office, a new bond would not be necessary. The council should, however, enquire into the sufficiency of the security given by the treasurer, and report thereon. See section 288 of the Municipal Act.

#### Absence of School Trustee.

100.-H.-In a union school section formed of a village and part of an adjoining township the trustee board composed of six members, three of which members retire each year and are replaced by three to hold the office for the ensuing two years. For 1900 and 1901 the three new members were elected by acclamation, and at the first meeting of the school board only two of the new members attended with the old members, although written notice of the meeting was served at the residence of each member. It now transpires that a few days after the election one of the newly elected members had left the school section on a temporary absence of two or three months, and at the second meeting of the trustee board (through an agent) the absent member writes to the board asking that he be granted three months' leave of absence.

1. Can the board grant the absent member leave of absence, he not having taken his seat at the board and not likely to return before April or May ?

2. If not should the board declare the seat vacant and call for the election of a new member to fill the vacancy ?

1. Sub-section 7 of section 14 of the Public Schools Act provides that, "the Secretary of every school meeting at which any person or persons were elected as school trustees shall forthwith notify in writing each of such persons of his election, and every person so notified shall be considered as having accepted such office, unless a notice to the contrary has been delivered by him to the chairman of the meeting within twenty days after the date of the election." We assume that in this case, the provisions of this subsection were complied with.

2. If a trustee absents himself from the meetings of the board for three consecutive meetings, without being authorized by resolution, entered upon its minutes, etc., he shall ipso facto vacate his seat and the remaining trustee or trustees shall declare his seat vacant and forthwith order a new election. See section 99 of the School Act.

#### Removal of Weigh-Scales.

101.-W. H.-Can a ratepayer compel the council to remove a set of private weigh-scales from in front of his village lot, which he claims is a nuisance to him, as hay and straw are blown over his lawn. It also shuts off ingress to his property from the main road, but he has ingress from a side road. The scales are on the road. The private owner of the scales claims they have been there for forty years and thinks he has possession of the road. the owner of the lot sell his lot at a sacrifice of one or two hundred dollars, and could prove Should that this was actually the case, could he hold the township for the balance, as he has notified the council to remove the nuisance? Has private or public scales any business on the public highway without the council passing a by-law permitting the same to be placed there?

Section 582, of the Municipal Act, empowers councils of townships, etc., to pass by-laws for erecting and maintaining weighing machines, in villages or other convenient places, and charging fees for the use thereof, etc. This enactment does not authorize the councils to pass by-laws permitting the erection of such scales, public or private, on a highway, and we are of opinion that such scales cannot be so legally placed. In the case of an obstruction upon a highway a private individual

cannot succeed in an action against the municipality unless he can show that he has sustained some special damage beyond what he suffers as one of the public. We do not think he can show any special damage against the municipality under the circumstances stated, and certainly he cannot recover any damages against the municipality in the event of selling his lot at a sacrifice by reason of the scales in the highway. The private owner has no right to maintain the scales on the highway no matter how long he has had them there, and the council ought to notify him, to remove them, because if an accident were t happen, by reason of the scales, the person sustaining injury would have a good cause of action against the municipality.

#### Duties of Auditors.

102.-R. H. C.-According to sub-section section 9 of the 23rd chapter of 61 Vic., 1898, a municipal council may pass a by-law to appoint their auditors in November or Decem-ber of each year instead of January. Would it be lawful to have those auditors audit the accounts of the then current year and have the auditors report instead of the treasurer's statement for the electors on nomination d.y, our connections after the 15th of our council issue no orders after the 15th of December as all orders are supposed to be cashed and in the treasurer's hands by this date date, or if the treasurer's statement has to be issued, is it compulsory to have auditors' report published in pamphlet form and distributed around to the ratepayers?

Our council wish to do away with one of those, the statement or the auditor's report, as we can get our printing done \$6 cheaper; and as there is time from the 15th to nomin-ation. ation day to get out the auditors' report we prefer it, if it is lawful to have the business done that way.

The passing of the sub-section you refer to does not absolve the council, reeve and treasurer from the performance of the duties imposed on them, respectively, by sub-section 6 of section 304, of the Municipal Act, that is the preparation and publication of the annual statement, etc. Section 302 of the Act defines the duties of the auditor or auditors appointed under the provisions of sections 301 as amended by 71 Vic., chap. 23, sec. 8, subsec. 1. See also section 306.

#### Liability for Accident on Sidewalk.

103.-J. W. L. M.-A. B, a resilent of of town, asks for compensation from town, and failing this threatens action for loss of his daughter. The following are the facts in the matter

In May, 1898, A. B. claims that his daughter, a school girl, was tripped up by a loose board in sidewalk and hurt her knee. She continued regularly at school until Easter, 1899, when she became ill with what the doctor said was blood poisoning (it was probably tuberculosis) and died in May or June, 1899. Shortly after this, about July or August, the corporation was notified and damages asked. This was the irst intimation we had of any accident Is first intimation we had of any accident there any liability ?

A. B's right of action is barred by the provisions of section 606, sub-section 1, of the Municipal Act. This sub-section the requires an action of this kind to be brought within three months from the occurence of the accident. In the case of Miller vs. the Corporation of the Township of North Fredericksburg (25, Q. B, 31) it was held that the time limit began to run from the occurence of the accident and not from the time of death.

#### Closing and Sale of Original Road Allowance.

104. I. A. - What is the proper course for a municipal council to pursue to convey a portion of a concession line to a ratepayer, where a road runs through such a ratepayer's land in lieu of said line? Shou'd it be done by the passing of a by-law, and is it necessary to issue a deed for same as well? Would you kindly send a form of by law such as should be used for this purpose (if any) and also state if used for this purpose (if any) and also state if the deed (if any is required) should be the same as any ordinary deed? Also please let me know if it is necessary to post up any notices and how many, stating that the council intend passing such a by-law? Is there any form of such notices in the

Is there any form of such notices in the statute and where ?

Sub-section 2 of section 660 of the Municipal Act authorizes the councils of townships to pass by-laws for the stopping up, leasing or sale of any original allowance for road, or any part thereof, within the municipality; and for fixing and declaring therein the terms upon which the same is to be leased, sold or conveyed, but no such by-law shal have any force unless passed in accordance with section 632 of the act, and until such by-law has been confirmed by a by-law of the council of the county in which the township is situate, passed in the manner required by clause (b) of sub-section 2. When these by-laws have been duly passed, the cor-poration must execute a deed of the portion of the road allowance intended to be conveyed to the purchaser. The ordinary form of statutory deed will answer the purpose. Care should be taken that the portion of the road intended to be conveyed is accurately described in the by-laws and the deed. It is necessary to post up the notices mentioned in clause (a) of sub-section I of section 632 as set forth therein, and also to publish the notice. See c'ause (b). There is no form of the by law or of this notice given in the act or its schedules. They should be prepared by the solicitor for the township.

#### Tax Sale in Territorial Districts.

105 - A SUBSCRIBER. -1. Can the reeve and the treasurer in this township in Algoma district sell any land for arrears of taxes without any other authority? As the statutes say that the clerks of every municipality have to that the clerks of every municipality have to make a report to the county treasurer a list of all the arrears of taxes, and to receive from the same a list of all the lands to be sold for arrears of taxes. This has not been done here, because we are in a district, therefore we do not think there is any county council not think there is any county council.

2. Does the law require a certain time to sell such land after the expiration of three years of arrears of taxes, or if we can sell at any time after the first day of January?

1. Yes. Section 53 of the act respecting Municipal Institutions in Territorial Districts (R. S. O., 1897, chap. 225) provides that "arrears of taxes due to any municipality in any of the said districts (of which Algoma is one) shall be collected and managed in the same way as like arrears due to municipalities in counties ; and the treasurer and reeve of such muni-

cipality shall perform the like duties in the collection and management of arrears of taxes, as in counties are performed by the treasurer and wardens thereof." Sections 56 and 59 apply exclusively to Muskoka and Parry Sound.

2. The lands liable to be sold for taxes in your municipality are those in respect of which taxes have been in arrears for the three years next proceeding the 1st day of January in any year, (see section 152 of the Assessment Act.) Section 54 of chapter 225, R. S. O., 1897, provides that "no sale of any land for taxes shall take place in any such municipality, except<sup>®</sup>during the months of July, August, September or October.

#### Opening and Fencing New Road.

106.- A SUBSCRIBER.-1. Have the council the power to cut a lot in two to build a road to give passage to only one settler provided that the same pays the cleared lawd? There is a possibility to build a road on these premises without cutting the lot in two, that is to say at one end or the other.

2. If it is lawful to build a road across a lot, who is liable to fence the both sides of the said road, the owner of the lot or the corporation

1. The council has power to open a road in the way you describe, if public convenience requires it, but the council should act so as to cause as little damage as possible to private i dividuals. We do not think the council should split a lot in two if a road can be had in someother reasonably convenient place.

2. The corporation is not under any obligation to build the fences.

#### Assessor's Duties

107.-P. McA.-1. Is farmer's personal property assessable such as horses and cattle, etc.

2. Can a man be compelled to make his own assessment and assess himself, by leaving him a bill and sign a declaration, or swear to it. Have the assessors power to swear a man in regard to his assessment?

3. Can storekeepers be assessed for their goods? Can they be compelled to show their books? Can the assessor leave them a bill in townships to assess themselves and make declaration and swear to it?

They have received notice from a ratepayer who owns a small foundry, saying that if they assess him for personal property they must assess all for same.

1. No. See sub-section 16 of section 7 of the Assessment Act and section I of the Assessment Amendment Act, 1899, (62 vic., chap. 27).

2. Section 47 of the Assessment Act provides as follows: "It shall' be the duty of every person assessable for real or perso: al-property in any local municipality, to give all necessary information to the assessors and if required by the assessor, (or by one of the assessors, if more than one), to deliver to him a statement in writing, signed by such person (or by his agent, if the person himself is absent) containing all particulars respecting the real and personal property assessable against such person, which are required in the assessment roll; and if any reasonable doubt is entertained by the assessor of the correctness of any information

given by the party applied to, the assessor, SHALL require from him such written statement." For form of this statement see appendix "B" to Glenn's Assessor's Guide (2nd edition). The statement mentioned is to be in writing and signed by the person making it, or his agent. It ne d not be sworn to, but if a party refuses to deliver the statement to the assessor when required or knowingly falsifies the same, he is liable to the penalti s imposed by sub-section 2 of section 50 of the act.

3. Storekeepers can be assessed for their goods subject to the following exceptions: the net personal property of any person, provided the same is under \$100 in value, is exempt from assessment and taxation (see sub-section 25 of section 7 of the Assessment Act) and so much of the personal property of any person as is equal to the just debts owned by him on account of such property, except such debts as are secured by mortgage upon his real estate or are unpaid on account of the purchase money therefor (see subsection 24). If the assessor has any doubt of his ability to sufficiently asses a storekeeper, he can and should require him to furnish the statement mentioned in section 47 of the act. This statement is not to be binding on the assessor (see sub-section 49) and if he thinks it is not right he can still assess the storekeeper for what he deems just, and allow the matter to be decided between them on appeal to the Court of Revision.

We think the foundryman's remark quite reasonable.

#### Clerk's Duties.

108 .- GREENY No. 2-A copy of motion formulated by our reeve, and passed by the council, viz

That parties having bought land from the council be notified to settle any balance due at once, or cease to cut or remove timber on such

lots. 1. Whose duty is it to notify such parties, the clerk's or the treasurer's? the clerk's of clerk's 2. Would you kindly give a list of clerk's

duties not defined by statutes ? 3. If the council, by resolution, sell land to a

person is it the duty of the clerk to furnish purchaser and treasurer with a copy of such resolution or motion?

1. The clerk's.

2. The duties to be performed by the clerk are those that the statutes require him to perform as incidental to his office. We cannot give a list of these duties defined by statute beyond saying that a clerk should perform such duties in connection with his office as the council requires so long as they are not unreasonable.

3. As a strict matter of law the clerk is bound to do no more than produce the original resolution for inspec ion by the purchaser and treasurer. See section 284 sub-section 1 of the Municipal Act. But as a matter of courtesy, clerks usually furnish copies, when the labor involved is so triffing, as in this case Theclerk can, however, if he sees fit, charge at the rate of ten cents per hundred words, for each copy.

#### Collection of Cost of Removing Snow and Ice.

109.-J. C.-We have a by law in our village which calls for the removal of snow or ice from the sidewalk along each person's property under penalty of the corporation removing the same and charging the cost of such removal to the owner of said property. In case of non compliance with this by-law and the corporation has to remove the snow or ice, can the cost of such removal be called a tax, and in case of non-payment of the same, can the amount be returned to the county treasurer for collection the same as ordinary tax ?

We assume your council passed the by-law you mention fursuant to the provisions of sub-section I of section 559 of the Municipal Act, and that in form and substance it is legaly sufficient for the purpose for which it was intended. This being the case, the cost or expense of removing snow or ice from the sidewalks of owners or occupants in default, in the event of non-payment can be charged against the premises of the defaulters as a special assessment, to be recovered in like manner as other municipal rates. If the rates in question are not paid, and there is no, or insufficient distress, they can be returned to the county treasurer in the regular way, and the lands ultimately within the time prescribed by law, sold to realize amounts.

#### Grants to and Acquiring Land for Graveyard.

110.-H. L. M.-1. We wish to know whether the municipality can grant a sum for use in clearing up and fencing a graveyard, the deed of which is given for a union burying ground?

2. And can other property adjoining under different title, that is to say, property owned by another person be expropriated and fenced in for such purpose?

1. No Under section 577 of the Municipal Act by-laws may be passed by the councils of townships, cities, towns and villages for accepting or purchasing land for public cemeteries as well within as without the municipality, etc., and f r laying out, improving and managing the same, etc; but we do not understand that the cemetery referred to is one belonging to the municipality.

2. Sub-section 2 of section 577 enables a municipal ty to expropriate land for the purpose of enlarging an existing cemetery belonging to the municipality, but if the existing cemetery does not belong to the municipality we do not think that the section applies.

#### Payment of Members Local Board of Health.

111.-S. M.-What amount is each member of a local board of health entitled to per day ?

The Public Health Act makes no provision for the payment of members of a l cal board of health.

#### Fencing Holes in Ice

112.—Assiginack.—Does section 562, of the Municipal Act give power to council to pass hy-law ordering the proper fencing of holes made by ice cutters on bay laying along-ide municipality, and if not, where will council get authority ?

No. We know of no provision in the statutes authorizing a council to pass a by-law of the kind you mention.

#### Qualification of Councillor and Voters.

113.-SUBSCRIBER.-1. Can a member of a municipal council be unseated any time during the year because of lack of property qualifi-cation or contract dealing with the corporation? 2. A has a place worth \$1,000, B is a tenant.

It takes \$200 to qualify for a vote. He wants to assess in this way A owner / \$8 0. B tenant ( \$200.

Is it not sufficient to bracket the names? 3. If place is worth only \$300, who votes ?

4. In a large tenement block, how are tenants arranged to vote?

5. Is a person with one room a tenant to go on assessment roll ?

6. Must assessor assess income for income tax?

1. No. Sec. 220 of the Municipal Act prescribes the time within which proceedings are to be instituted for this purpose. In the case of a memb r of a council entering into a contract with the council of which he is a member, section 83 provides that "the contract purchase or sale shall be held void in act on thereon again t the municipality."

2. Yes ; the one would then have the right to be placed on the voters' list as owner, and the other as tenant of the property.

3. Both.

4. If the particular po tion of the bl ck leased and ( ccupied by any tenant is rated on the last revised asse-sment roll at a sufficient amount to enable the tenant to qualify under the statute he is entitied to be placed in part one of the voters' list.

5. Yes, if the room is assessed for a sufficient sum.

6. All income over and above that portion exempted by sub-section 26 of section 7 of the Assessment Act

#### Appointment of Clerk, Treasurer, Assessor and Collector.

114.-W. P.-Is it necessary to appoint annually the clerk, treasurer, collector and assessor? Also is it necessary for the treasurer and collector to obtain fresh bonds each year when the same collector and treasurer act?

It is not necessary for a council to appoint the c'erk and treasurer annually. Section 282 of the Municipal Act provides that "every council shall appoint a clerk," section 288 that "every municipal council shall appoint a treasurer." In both these sections the council is given simply a general authority to appoint the officers mentioned. The collector and assessor must be appointed annually. Section 295 of the act provides that : "the council of every town, township and village, shall, as soon as may be convenient, after the annual elections, appoint as many a-sessors and collectors for the municipality as they may think necessary" The collector should furnish a new bond every year, but it is not necessary that the treasurer should do so, if by the bond the sureties covenant to be and become responsible for the faithful performance of his duties so long as he remains in office. The latter part of section 288 makes it the duty o' every council, in each and every year, to enquire into the sufficiency of the security given by the treasurer, and to report thereon.

#### Township Clerk and School Board.

115.-G. K.-Is the township clerk (not being an official of the school board) bound to furnish school board with a map of school section without any remuneration from them -nothing in relation thereto being specified in his engagement with council? I see by clause 95 repenalties, etc., that there is a penalty attached for refusing to do so. If so, can the municipal council pay the account and charge school board with same?

Section 95 of the Public Schools Act, provides that the clerk shall be liable to the penalty therein mentioned, if he neglects or refuses to prepare and furnish the map of the school sections of his municipality, as required by The School Act. Sub-section 4 of section 11 of the act provides that the clerk shall prepare the map in duplicate and furoish one copy to the county clerk, for the use of the county council, and retain the other in his office for the use of the township co poration. The act makes no provision for the furnishing by the clerk, of the map to the board of trustees of any school section in his township. If any such board requires a copy of such map or any part of it, the board of trustees should pay the clerk a reasonable sum for doing the work. See also sub-section I of section 284 of The Municipal Act as to clerk's fees for copies of documents in his possession.

#### Voters' Qualification in Muskoka.

116.-MUSKOKA.-1. A is assessed for \$70 and B for \$75, different property, they are owners and ratepayers. Can they vote at municipal elections ?

2. Cowns house and lot, is assessed for \$100. He pays taxes and does statute labor. D is tenantic to be a statute labor. tenant, but pays no rates. Can both or either vote at municipal election? If not, what part voters' list should they be placed on ?

3. E is a widow, owns house and lot; son is a laborer, is assessed as tenant and mother as election?

4. F is a yearly tenant, is assessed for \$600. <sup>4</sup>. I' is a yearly tenant, is assessed for good, Can three sons qualify to vote at municipal election? I maintain any person whose property is assessed for less than \$100 cannot vote at vote at municipal election ?

I. Yes. See section 18, chap. 225, R. S. O., 1897.

2. Both can vote if they possess the other qualifications mentioned in section 18, one as a freeholder and the other as a resident householder.

3. The son can vote as a resident householder if he possesses the other qualifications contained in section 18, but not the mother.

4. No. See sub-section 3 of section 18 of the above act, and see section 86 of The Municipal Act. We are assuming that the three sons are living with the

Qualification of Reeve and Councillors-Treasurer's Bonds.

117.-L. S. T.-1. What are the financial qualifications for reeve and councillors for townshine 2 townships?

2. Can the bonds of treasurers of townships (or rural school section) dated 10 or 12 years ago, when he first assumed office, be made to do duty year after year without being renewed; council simply accepting same old document

3. Would it still be binding on those bondsmen who signed it 12 years ago, or should new bonds be drawn up each year ?

1. The person qualified to be elected reeve or councillor in townships are such persons as reside within the municipality, or within two miles thereof, and are natural born or naturalized subjects of Her Majesty, males of the full age of 21 years, and not disqualified under the Municipal Act; and who have, or whose wives have, at the time of the election as owners or tenants, a legal or equitable freehold or leasehold, or an estate partly legal and partly equitable, or an estate partly freehold or partly leasehold, rated in their own names or in the names of their wives, on the last revised assessment roll of the municipality to at least the value following, over and above all charges, lines and incumbrances affecting the same : Freehold to \$400., or leasehold to \$800. If any such person at the time of election is in actual occupation of any such freehold rated in his own name, or in that of his wife, on the last revised assessment roll of the municipality, he shall be entitled to be elected, if the value at which such freehold is actually rated on such assessment roll amounts to not less than \$2000, and for that purpose the said value shall not be affected or reduced by any lien, encumbrance or charge affecting such freehold." See section 76 of the Municipal Act.

2. In the case of a township treasurerbond continues binding from the year to year if it is to endure so long as the treasurer continues in office, and that is so even though the treasurer is reappointed formally each year, such reappointment being regarded simply as an affirmance of his continuance in office. In the case of a treasurer of a school board we do not think the sureties are liable beyond the year for which the treasurer is appointed, where a bond is given, because the School Act contemplates the appointment of a treasurer each year. There is no provision in that act as there is in the Municipal Act, that the officers of the school board shall hold office until removed by the board.

#### Time for Collecting Taxes.

118.-W. K. W.-1. What is the limit of the time set to collect taxes ?

2. How long can a council extend the time for the collector to collect taxes?

Section 144 of The Assessment Act provides that: "In towns, villages and townships, every collector shall return his roll to the treasurer on or before the 14th day of December in each year, or on such day in the next year, not later than the 1st day of February, as the council of the municipality may appoint." Section 145 provides that: "In case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as in the last preceding section mentioned, the council of the town, village or township may, by resolution, authorize the collector, or some other person in his stead, to continue the

levy and collection of the unpaid taxes, in the manner and with the powers provided by law for the general levy and collection of taxes." Generally speaking, until the taxes have all been collected and the roll returned to the treasurer, the collection can be proceeded with unde the above sections.

2. The council can extend the time to a date not later than the 1st day of February, under section 144 of The Assessment Act.

#### Bank-Assessment of Local Branch for Income.

119.-G. M. H.-We have a branch of a chartered bank in our village which has always been assessed for \$1,000 inc me.

This year the manager has appealed against the assessment, on the grounds "that the tax paid by banks to the Dominion government supercedes any power municipalities might have to tax the branch offices on their income." Is their contention correct, or not?

Sub-section 10 of section 2 of The Assessment Act defines "personal estate" and "personal property" as all goods, chattels, etc., income, and all other property, except land and real estate, and real property as above defined, and except property herein expressly exempted. Subsection 2 of section 39 of the act provides that the personal proper y of a bank, etc., shall, as hitherto be exempt from assessment, but the shareholders shall be assessed on their income derived from such companies. It would therefore seem that the branch bank in your village can not properly be assessed for income.

#### Illegal Tax Sale.

120.-I. C. T.-The county treasurer sends a list of lands liable to be sold for taxes to the town hip clerk to be placed in the collector's roll of 1897. The clerk omitted placing said list of lands in the collector's roll as I eing in arrears. of lands in the conlector's roll as 'ellig in arrears. The taxes for 1897 were paid on s-id list of lands consequently they were not returned again to the county treasurer. The county treasurer sells this said list of lands for taxes in May 1898. I claim he has no right to sell these lands. Chap 224, s. 176, R. S. O.

We agree with your view of this matter. In the case of Donovan v. Hogan, 15 A. R., 432, it was held that the dut es ot the assessor and township clerk, under sections 109, 110 and 111 of R. S. O., 1877, chap 180, are imperative and not directory merely, and their performance is necessary to make a tax sale valid. Sections 153, 154, and 155 of chap. 224, R. S. O, 1897, are substantially the same as the sections referred to in the above case. See also Deveril v. Coe, 11 O. R. 222, in which it was held that a tax sale could not be support d, as the notice required by section 109 (1897, R. S. O., c. 180), (now s ction 153, R. S. O., 1897, c. 224) that the land was liable to be sold for taxes, had not been given, and that such irregularity had not been cured by sections 155 and 156 (now 208 and 200) of the act.

#### Liability for Fencing New Road.

121.-C. M. C.-Municipal council passed by law in 95, establishing a road along the dividing line between A and B, B gives full amount of road allowance of his property. A makes demand on council within one year from passing by-law for compensation for fencing. A has since sold property along sideroad to C, C has no other outlet but by said road

1. Can A compel council to pay for half the

2. Can a municipal council be compelled to pay the expenses of fencing when no compen-sation has been given for road allowance?

1. If A has made his claim for compensation before conveying his land to C, We think that he should be allowed something for fencing. Section 437 of The Municipal Act provides that compensation shall include cost of fencing where required. Where land is taken off the lands of two adjoining owners, it entails extra fencing, and we do not see why arbitrators should not take that fact into consideration when they are called upon to fix compensation to be paid by a municipal corporation in such a case. But A having sold the land to C, we do not think that he is now entitled to be paid a half of the cost of the fence built along the road and subsequently conveyed with the land to C.

2. Where a man is entitled to compensation for land taken for a road, we can see nothing to prevent the owner from limiting his compensation to the extra cost of fencing, but if the owner expressly makes a gift of the land for the purpose of a road we do not think he can afterwards claim compensation for fencing. In giving compensation under section 437, a deduction must be made for any advantage which the road is to the owner.

#### Building New Road

122.-A. F.-l. Is a municipality compelled by law to expend money in opening and building a road on a concession line if a person owns land in the concession, but is not living on the land ?

2. If he were living on it would the municipality be compelled to build an expensive road through three quarters of a mile of swamp to his land ?

1. No.

2. No. In the case of Hislop v. Mc-Gillivray, 17 S. C. R., 479, it was held that the courts of Ontario have no jurisdiction to compel a municipality at the suit of a private individual to open an original road allowance and make it fit for public travel.

#### Qualification of Councillor.

123. - SUBSCRIBER. - A · town municipal councillor is assessed on the roll for \$1,350 as Freeholder. It is found at the Registry office that the deed is in another man's name, not even his relation and that there is a loan of \$700 mortgage on the property against the other man. Can the councillor be unseated?

You do not say when the transfer of the property for which the person elected as councillor, was assessed took place, before or after the election. Subsection I of section 76 of The Municipal Act provides that the candidate must be possessed of the property qualification therein mentioned at the time of the election. If such was not the case the councillor can be unseated, provided the necessary proceedings for that purpose can be and are taken within the time mentioned in sec. 220 of the act, unless the circumstances

are such that the qualification is saved by sub-section 2 of section 76.

#### Separate School Taxes.

124.—CLERK.—Under section 24 of The Assessment Act, a lot of land in this munici-pality is assessed against owner and tenant. The former a R. C., and supporter of the the separate school, the latter a Protestant, and objects to pay the school rate charged in the separate school which is much higher than in separate school which is much higher than in the public school. For the past two years the land was assessed in the same way, to owner and tenant, and they seemed to have com-promised matters; but the owner is now in the North West. To which section should the school rate this year be paid under the circumstances? The 53rd section of the Separate School Act, R. S. O., 1897, bears on the point. the point.

The 53rd section of The Separate School Act seems to answer this question. It provides that in such a case as you mention, "the occupant or tenant shall be deemed and taken to be the person primarily liable for the payment of school rate, and for determining whether such rate shall be applied to public or separate school purposes, and no agreement between the owner or tenant as to the payment of taxes as between themselves shall be allowed to a'ter or to affect this provision otherwise "

#### Illegal By-Law.

125 -C. S.-Our council intends to pass a by law not to have an assessor for the next two years, that is to levy the rates according to the present assessment roll during that time in order to save expense.

1. Can any ratepayer legally object to this by-law, or refuse to pay his taxes ?

2. In case any one comes to live in this township inside of those two years, could they not be put on at the Court of Revision that will be held as usual ?

1. Your council has no legal authority to pass the by-law you mention. Section 55 of The Assessment Act provides that subject to the provisions of sections 58, 59 and 61, every assessor shall begin to make his roll, in each year not later than the 15th day of February, etc. Any ratepayer could obj ct to the by-law, and refuse to pay taxes until they are levied in a proper manner. See also section 295 of The Municipal Act which makes it the duty of council as soon as may be convenient after the annual election to appoint assessors for the municipality.

2. No.

Qualification of Candidate in Parry Sound.

126. - W.T.-1. Is the qualification for reeve or councillor the same in the district of Parry Sound as in the other portions of the Province? 2. If not what is it

2. If not what is if? On the last revised assessment roll X was assessed for \$300. A short time after the Court of Revision X sold part of his property for \$250. He was elected councillor at the last election and before taking the declaration of qualification he was asked if he thought himself qualified to sit as councillor. He said he was and took the oath that he was worth at least \$200.

3. Is he legally qualified ?

4. If not, what steps should be taken to have him removed ?

I. No.

2. See section 76, sub-section r of The Municipal Act, R S. O., 1897, chap. 223,

clauses e and f, provide that the value of the property, on which the person elected, or to be elected seeks to qualify in the District of Parry Sound, should be rated on the last revised assessment roll of the municipality as follows :

(e) In townships and villages, freeho'd \$100, or leasehold to \$200.

(f) In towns, freehold to \$400, or leasehold to \$800.

3. No, the person elected should have or his wife should have at the time of the election as owner or tenant, etc., the property mentioned in section 76, subsec ion I, rated in his own name or that of his wife on the last revised assessment roll of the municipality to the amount mentioned in question 2.

4. You will find the proce dings necessary to be taken for this purpose, provided in sec. 219 and following secs. of Municipal Act. They should be commenced within 6 weeks after election, or one month after acceptance of office by the person elected.

#### Farm Crossing on Railways.

127.-J. T. C.-The Great Western Railway Company when putting the London Huron & Bruce division through the township of Stanley received a bonus from the township on certain conditions contained in a by-law, one of which conditions reads as follows : "That if the line of said railway is not located on or adjoining to what is commonly called the "Blind Line" in this township, then the company shall construct cattle guards and erect two guards at every farm crossing in the said township of Stanley through which the line of the said railway shall be built." The company fulfilled its agreement, but last fall took away the guards at every farm crossing and the farmers want them replaced. Can the company be compelled to maintain them, since there is no claim to that effect, or does the fact of their putting them in as per agreement bind them to maintain them? The line goes through the centre of farms.

In the absence of some special arrangement to the contrary, a railway company is not bound by the statutes to construct and maintain cattle-guards at farm crossings. The duty imposed on them is to erect and maintain cattle-guards at all road crossings, suitable and sufficient to prevent cattle and animals from getting on the railway, fences on each side of the railway, of the height and strength of an ordinary division fence, with openings or gates or bars therein at farm crossings of the road for the use of the proprietors of the lands adjoining the railway. Since the agreement you mention does not bind the company to maintain the cattleguards at farm crossings, we are of the opinion that the farmers are without a remedy against the company, if the latter refuse or neglect to do so. See section 30, chap. 207, R. S. O., 1897 and section 13 of chap. 106 R. S. C., 1886.

#### Liability of Board of Health - Of Railway Companies for Drainage-Of Counties for Maintenance of Bridges.

128. - SUBSCRIBER. - 1. If the board of health finds a contagious disease in a house and placards the house, has a municipality a right to find a man to see to the family while the house is placarded; and also is the municipality bound to pay all doctor bills whether the parties are able to pay or not?

2. We have in our township a road which in the spring is flooded with water and almost impassable. The cause of the water being held back is on account of C. P. R having a dump which is about 10 feet high at the water outlet.

The said company has no culvert in the dump. Can the council compel the said company to put in a culvert to let the water off our

3. On bridges over 100 feet long is the county or the township council to keep them in repair. This is a poor township and has a great many of such bridges and I would like to know?

1. The Public Health Act gives to a Local Board of Health general powers to do everything they deem necessary to stamp out or prevent the spread of a contagious disease. If, for this purpose, they consider it advisiable to employ a man as you suggest, they have power to do so. If the persons afflic ed are in a position to pay the bills, doctor's or otherwise, they must do so, and are legally liable to the persons performing the services, but if they are too poor to pay the Board of Health has power to, and must do so, out of moneys to be furnished them by the municipal council, under the provisions of sections 59 and 57 of the Act. See also section 93

2. No. The council should endeavor to enter into an agreement with the railway company, for the construction of the drainage works required, as provided in section 21 of the "Ditches and Watercourses

3. The township must maintain such bridges unless they have been assumed by by-law of the county council with the assent of the township municipality, or they are bridges across streams, rivers, ponds or lakes, separating two townships in the county, or crossing streams or rivers over 100 feet in width, within the limits of any incorporated village in the county, and connecting any main highway leading through the country, or crossing over rivers, streams, ponds or lakes, forming or crossing boundary lines between two local municipalities in the county. See section 613 of the Municipal Act.

#### Separate School Taxes.

Separate School Taxes. 129.-C.W.T.-There was a by-law passed forming a new public school section in our municipality and the separate school section claims the school-tax that may be paid by any who formerly paid to the separate school, by any party who pays the public school tax in right to it, public or separate?

right to it, public or separate? If the parties are separate school supporters within the meaning of the Separate School that is paying Separate Schools Act, that is paying school taxes to a separate shool situated in the municipality or in a municipality contiguous thereto, and have not given the notice of withdrawal mentioned in section 47 of the act, the separate school is entitled to the taxes referred to.

Tax Sale-Collector's Charge for Second Call. 130.-A. McD.-A certain lumber Co. owns lots in our municipality, one of the firm(call him A) was assessed for the conversion resident roll, A) was assessed for some lots on resident roll, but never paid taxes for them. A few years ago the company was assessed for some of the lots, but never was assessed for this lot in

question. One man working for the company (eall him B) was assessed for this lot in question in 1894, 1895 and 1896, was returned to county in 1897. B was assessed for it and arrears of taxes were put on roll against him. He did not pay taxes therefore being again re-turned to county in March, 1898, and was sold November, 1898, but B was assessed still and paid the taxes of 1898. It came to our notice this year that the company claims to own the lot and that they paid arrears. They did, but not on this lot as they have not been assessed.

The lot is patented. 1. Are we right leaving lots on assessment roll and also allowing them to be sold?

2. Was the sale legal, under circumstances, as we thought it no use returning all the time ?

3. Can the purchaser keep the lot?

4. If owner will claim the lot, has council got to redeem the lot when they never paid the taxes ?

5. If we did have to redeem the lot, can we

make the company pay us the taxes? 6. Can collector charge extra calling the second time if the ratepayer has the taxes for him when he comes?

1. Yes. See section 72 of the Assessment Act which declares an assessment roll as finally passed to be valid and binding notwithstanding any defect, error or unjust intent in the n tice required by section 51 of the act or the omission to deliver or transmit such notice.

2. Yes.

3. Yes, unless r deemed within one year from the date of sale, exclusive of that day, in the manner provided in section 200 of the Asseesment Act.

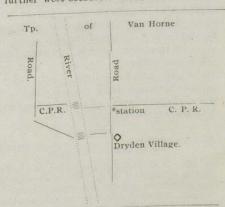
4. No.

5. The answer to number 4 sufficiently answers this question.

6. No.

#### Gates at Bailway Crosing on Highway.

131.-H. L. B.-Can a railway company legally keep gates on a road crossing? See map. The township road deviates a little from map. the regular lines between lots where it crosses the regular lines between lots where it crosses railway track owing to river and its steep banks and nearly parallel course. There is but one bridge across the river and that is (as shown) on the south or Dryden side of the railway track. The railway company do not dispute a crossing, but they make it inksome to all by keeping gates, one on either side to all by keeping gates, one on either side, with printed notices of penal clauses if same are not shut. They also claim that the road crossing is too near their station and switch to do without gates, but same could not be put further west because of river, etc.



The matter you refer to is wholly within the jurisdiction of the Railway Committee of the Privy Council. You do not say whether that Committee was consulted by the company, when or

before the gates were erected-and if so, if the gates were placed where they are with the consent of the committee, or on what grounds the consent was given. If parties requiring to use the crossing are ag\_rieved, they should lay their complaint before the railway committee.

#### Maintenance of Subway.

132.-P. Mc. A.-At the meeting of the council on April the 15th, 1890, J. G. A made application for plank to cover a subway across a by-road on his farm. Instead of acceding to the appli ation the following resolution was the application the following resolution was passed by the council. On motion of Mr. M, seconded by Mr. G, it was resolved that Mr. J. G. A. be allowed the statute labor of himself J. G. A. be anowed the statute labor of minisch and father for building a subway across a by-road on his farm. On June the 7th, 1890, the council passed the following resolution: On motion of the council the road surveyor was On motion of the council the road surveyor was directed to examine the subway across the road on J. G. A's farm, to see if it is built according to law, is in a passable condition for teams drawing loads, and report to the council. On November 4th, 1890, the road surveyor reported as follows: "Have examined a certain

subway on a by-road, which subway was made subway on a by-road, which subway was made by J. G. A., for his own convenience and find it is one foot too high, is not strong enough and the approaches too steep, the eastern one too narrow and the guards of not sufficient strength." 1. What I want to know is: Can the council

compel J. G. A. to put wider covering on ? The covering is only 11 feet long. Can the council compel him to lower the approach and put on guards of sufficient strength

2. Can he be made to maintain the subway? 3. His neighbors have petitioned the council to have the subway widened and lowered, or have it taken out. What steps is the council to take ?

It is difficult to gather from your question whether the road you speak of is a private road or a public highway. We assume however that it is the latter.

I No.

2 .No.

3. The council should take such steps as are necessary to put the subway in such a condition that all traffic along the road can pass over the same, wi h a reasonable degree of safety.

Clerk's Duty. **133**. — CLERK. — In question 46 of your February number, you say in reply to the question "Whose duty is it to write the orders as they are passed by the council." It is the last duty. In the above question what is as they are passed by the council." It is the clerk's duty. In the above question, what is meant by 'the orders as they are passed by the council?" Does it mean the reeve's orders on the treasurer for the payment of accounts that are passed? If so where do you get your authority for saying it is the clerk's duty?

All lawful accounts against a municipality are paid by the council. Payment is sanctioned and directed by the passing of a resolution, providing that an order or cheque be drawn on the treasurer for the amount of the account in favor of the party to whom it is payable. It is this order or cheque that is the clerk's duty to write or fill in. It should then be signed by the clerk and reeve and delivered to the person entitled to the money.

#### Taxes on Lands Mortgaged-Repeal of By-Law.

134 .-- E. S.-1. Can a man get rid of paying 134.—r. S.—I. Can a man get fit of paying his taxes because he will not pay anything on his mortgage and says the land belongs to the man who holds the mortgage, but he still remains on the property ?

2. Is there any exemptions of his goods for his tax, or can the collector seize or sell any-thing that he can find in the house for taxes? The man is worthless, and will not give the man who holds the mortgage possession, nor pay the taxe

3. Has a council the right at any time to repeal a by-law, or do they have to give notice for a certain period as to licensing billiard rooms ?

1. No.

2. Sub-section 2 of section 135, of the Assessment Act, provides as follows : "The goods and chattels exempt by law from seizure under execution shall not be liable to seizure under distress for taxes unless they are property of person who is actually assessed for the premises, and whose name also appears on the collectors roll for the year as liable therefor." For a list of goods exempt from seizure under execution see chap. 77, R. S. O., 1897, sec. 2. If this man is assessed he is not entitled to any exemption.

3 A council can repeal a by-law of this kind in the ordinary manner at any time they may deem it advisable, and are not required to give any previous notice of their intention so to do, but a repeal of such a by-law would not operate to the prejudice of a man who has paid for his license.

#### Assessment of Telephone Company.

135.-C. H. S.- The Bell Telephone Co. have a line extending about ten miles in our municipality, which has never been assessed. Is it not the duty of the assessor to assess the poles and wires of the company ?

Yes. County Judge Carman in the case of the Bell Telephone Co. vs. the village of Winchester decided that the poles or parts of a Telephone Co., with their permanent attachments, are properly assessable as realty. The poles and attachments, however, should be assessed and valued as so much dead material, and not as part of a going concern.

#### Assessor's Duty.

136.-L. S. B.-What is your opinion in regard to assessing farming, fruit and garden lands in townships. The assessor of this township claims to comply with the law, he must assess at the actual cash value, which has not been the practice in past years.

Section 28 of the Assessment Act defines the duties of assessors in assessing all kinds of property, real or personal. Sub section 1 provides that "except in the case of mineral lands hereinafter provided for, real and personal property shall be estimated at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor." Sub-section 2 provides the mode of assessing mineral lands. See also note (f) to this section in Glenn's Assessor's Guide (second edition, 1900.)

It makes no difference as to what the practice has been, in this regard, in the past, the statutes alone fix the assessors duties. The assessor is quite right.

#### Duty of Council-Treasurer's Bond.

137.-M. A. C.-Is it necessary for some member of the council to go personally to the registrar's office every year to inquire as to security of treasurer's bond-they knowing that both treasurer and his bond are all right?

The latter part of section 288 of the Municipal Act provides that "it shall be the duty of every council, in each and every year, to enquire into the sufficiency of the security given by the treasurer, and to report thereon." The members of the council should use their own judgment as to what is necessary to be done in prosecuting such enquiry, and should employ all legitimate means to satisfy themselves of the sufficiency of the treasurer's bond. If, in their opinion, to accomplish this, a search in the registry office should be made, the council may appoint one of their number to make the search. If the property of the treasurer and sureties consist of land a search ought to be made in the proper office to ascertain whether it remains unencumbered or undisposed of.

#### Collection of Dog-Tax-Payment for Sheep Killed.

138 -W. D. C .- A township has had no dog-tax levied within the last 20 years.

1. What is the proper procedure to take to

impose a tax on dogs? 2. In passing a by-law in compliance with chapter 271, of the R. S. O., of 1897, is it necessary to recite the whole act, or any part of the act?

3. If a ratepaver in the aforesaid township does get sheep killed or injured by dogs, and the owner of the dogs is not known, can he legally claim damages from the council when there has been no by-law passed to abolish dogtax, and there is no by-law passed to impose a tax on dogs ?

1 and 2. Unless the council, prior to ceasing to levy and collect dog tax, had passed a by-law pursuant to the provisions of section 2 of chapter 271, R. S. O., 1897, they have been in error in not levying and collecting dog-tax for the time you mention. A tax is imposed on dogs by section 1 of the Act itself. No by-law is necessary by the act, it is the duty of a municipality to levy and collect the same annually. All that is necessary to enforce payment of the dog-tax, is to see that your assessor places all the dogs in your municipality on his roll, that the clerk enters them on the collector's roll, and that the collector, collects and pays over the amount at the same time and in the same manner as other municipal taxes. See sections 3 and 5 of the act.

2. A ratepayer cannot recover from the municipality the amount of damages for sheep killed by dogs. Your municipality has no fund out of which the amount can be paid. That is, a dog fund See section 7 of the act.

## Township School Rate in Union Section in Organized and Unorganized Townships.

139.-MANITOULIN.-Supposing a school section is made up of part of two townships, one of those an organized municipality, giving a grant of \$150 to school per annum, the other township being unorganized and thus not giving any municipal grant, can a higher school rate be levied on unorganized part of the school section to equalize tax?

Under section 66 of the Public Schools Act, the municipal council of every township is required to levy and collect, by

assessment upon the taxable property of the public school supporters of the whole township the sum of \$150. As there is no municipal council in the unorganized township, there appears to be no means of levying this sum or any part of it. It would be unjust that the council of the organized township should have to levy its share because the balance would have to be raised out of the section, and those ratepayers in that part of the section in the organized municipality would have to contribute its share of the balance. After the best consideration we have been able to give the matter, we do not think section 66 can apply to such a case as this.

#### Liability of Council for Culverts on Drain.

140.-P. McA.-About ten years ago the council dug a ditch along the concession road, in order to carry off surplus water that came from the adjoining farm. They dug through the approach to W. C.'s house. W. C. says the road surveyor agreed with him to build the culvert leading to his house. We cannot find anything in minutes of council authorizing the huild the culvert. The road surveyor to build the culvert. The culvert has gone down, and W. C. has notified the council to build it. The culvert is broken down, and it backs the water on W. C.'s farm. He wants the c uncil to build the culvert and clean it out, so that the water will be carried off his farm.

1. Can he compel the council to build that culvert leading to his house, and can he compel the council to clean out that ditch without going according to Ditches and Watetcourses Act?

2. Would the act of the road surveyor in building the culvert hold the council responsible to maintain that culvert?

3. W. C. is going to take proceedings against the council. Can he succeed?

I. Assuming that the construction of the drain in question, in the first instance, would have affected W. C.'s land injuriously, so as to have entitled him to damages, the digging through the culvert or approach to W. C.'s farm, and, as a result its falling in would entitle him to damages for the injury sustained. (See question No. 89 in the issue of THE WORLD for February, 1900, re Lindsay and the township of Albion, and re Youmans and the county of Wellington, 43 U. C. Q. B., 522, cited in the answer.) Compensation in this case would either be the restoring of the culvert, or the allowance to W. C. of a sufficient sum by the council to enable him to restore it. If by digging the ditch the council or its agent brought down more water than formerly naturally flowed by W. C.'s premises, and through the non-repair of the ditch, water is penned back so that it overflows and injuries his land, the council is bound to see that the ditch is cleaned to an extent sufficient to carry away this. It would be more satisfactory, however, if the rights of all parties interested in this drain were properly adjusted by a competent engineer after proceedings have been taken under The Ditches and Watercourses Act.

2. Not necessarily, but the council is responsible for its maintenance for the reasons given in our answer to question number 1.

3 Yes, if he can show that the council has, by artificial drains, caused water to flow upon his land and thereby injured them.

#### Drainage Across Railway Land.

141.-W. D. M.-Last year proceedings were instituted under the provisions of The Municipal Drainage Act for the construction of a drain in our township. The necessary preliminary steps were taken and the engineer examined the ground, and made his report in which it was found that the drain required to pass over two lines of the G. T. R., and also over the lands of the C. P. R. On the C. P. R., the existing stone culvert according to the report of the company's engineer would require to be enlarged and otherwise protected at an estimated cost of \$900. The parties interested in the drain refused to give their consent to the municipality entering into an agreement with the company for construction of the necessary works, as required by section 85 of The Drainage Act, and on this account it seems to us the whole work is blocked. The expenses thus far on the drain have been about \$265, and the question with our council now is; who is liable to pay for the above? Should the Parties whose names appear on the original petition be taxed for it alone, or should all the parties who are assessed on the engineer's report be brought in? Also under what section of the Act would the council be empowered to act in this particular case ?

Under the circumstances you mention the council cannot proceed with the contemplated drainage works, as the provisions of section 85 cannot be complied with. The engineer has, in good faith performed the work he was instructed by the council to perform, and the council must pay his bill, if it be a reasonable one, and all other necessary expenses. There is no Provision in the Drainage Act or elsewhere which enables the council to collect the sum so disbursed, from the original petitioners, the persons assessed in the engineers report or any other person, or persons, or class of persons. Section 18 of the act applies only to the circumstances therein mentioned. The council ought to have procured an indemnity for expenses before incurring any.

Powers of Council-Taxes on Crown Lands-Payments to School Trustees-Prosecutions Under R. S. O., 1897, Chap. 44.

142.-F. L. T.-1. Can a by-law be passed <sup>142.</sup>-F. L. T.-1. Can a by-law to piden by a council on what is not law, or forbidden by law, according to Revised Statutes of Ontaria Ontario ?

2. A man bought last August a squatter's improvements on two lots and requested the taxes on said lots to be put in his own name, but said man found out that said lots were not located, and als) found out somewhere that lots not located cannot lawfully be assessed. The lots in question are government lands, free grant for farming purposes. Can that man recover back last year's taxes on said lots? Can such lots be lawfully assessed?

3. Can union school trustees exact a money. order for school-rate money, only on the notice to levy a certain amount on their supporters without afterwards sending a written demand for the order or money ?

4. Who is supposed to sue and also to fine persons failing to make returns of births, deaths and marriages to the clerk of the municipality ?

I. Municipal councils owe their existence to the statutes, and derive all their powers from the legislative authority

constituting them. As a consequence, a council can pass no by-law or resolution, unless, authorized by statute.

2. Sub-section I of section 7 of the Assessment Act exempts from assessment and taxation, lands vested in Her Majesty. Sub-section 2 provides that "where any property mentioned in the preceding clause is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable." The occupant was therefor properly assessed in respect of the land he occupied, and cannot recover the taxes he paid. Occupants of such lots can be assessed in respect of the property occupied. We may also say that, even if the lands in question were not liable to taxation the taxes paid could not be recovered, unless they had been paid under compulsion, and it does not appear that they were, in this case.

3. The latter part of sub-section 1 of section 67 of the Public Schools Act provides that "In the case of rural schools (which include a union school) all money collected (by the municipal council) shall be paid to the secretary treasurer of the section before the 15th day of December.' It is the duty of the council to see that the moneys collected for a school section are paid to the secretary-treasurer within the time above mentioned, whether a written order or demand is made on the council by the trustees of the sec. or not.

4. If any division registrar has reason to know, or to believe that any birth, marriage or death has taken place within his registration division, which the person whose duty it was to register, has neglected to register, it shall be the duty of the division registrar to make diligent enquiry as to the facts, etc., and notify the proper person of his duty to register the same. Upon failure of such person to make the required registration, the division registrar shall forthwith supply the Inspector of Vital Statistics for the Province, with such information as he possesses in regard to the matter. (See section 13 of chapter 44, R. S. O., 1897). If a division registrar neglects or refuses to perform this duty he is liable to the penalty mentioned in section 30 of the act. The duties of the Inspector of Vital Statistics when notified by the division registrar as above, will be found in section 31 of the act.

Liability of County Treasurer and Vendor for Arrears of Taxes-Of Mining Lands for School Taxes.

143.-SUBSCRIBER.-1 A is buying a lot. He calls on treasurer for certificate; n, tax against it. Later it turns out there are taxes. Can he force the treasurer, or the man he bought from, to pay his tax, the treasurer making an error?

2. Must all mining lands in unorganized districts pay school-tax when school section is established? Do mining lands pay a provincial tax ?

1. You do not say whether the treasurer signed and delivered to "A" a certificate to the effect that there were no arrears of taxes in respect of the lands, he was about to purchase. We assume, however, that

he did. If "A" was misled by the certificate of the treasurer, and did not discover the error, until after he had paid over his purchase money, the treasurer can be compelled to indemnify "A" for any loss he may have sustained. If the deed to "A" contains a covenant on the part of the vendor to the effect that the land sold is "free from all encumbrances" "A" can recover the amount of the taxes from the owner who conveyed to him, provided the taxes were taxes on property for which he was assessed. If the taxes accrued previous to his time of holding he would not be liable after delivery of the deed, if the covenant is the ordinary indenture covenant. In our answer to this question we are assuming that the treasurer was treasurer of a municipality having the power to sell lands for arrears of taxes.

2. Yes, unless they still remain vested in Crown Royalties mentioned in s. 26 chap. 36, R.S.O., 1897, are payable to Crown (represented by the Province) in respect of receiving lands located, sold, granted, or leased by the Crown after 1st Jan., 1900. For Royalties prior to this date see sec. 3 and 4 of the Act.

Assessment of Livery Stable. 144.-J. C.-A rents a livery stable and purchases horses and rigs to the amount of \$1.500.

1. Can A be assessed for said horses and rigs, etc.?

2. If not, can he be assessed for his income of said livery stable havin, a good income from the same, or is he absolutely free from all assessments and taxes for the same?

1. Yes, the horses and rigs, etc., are personal property within the meaning of The Assessment Act. See sub-section 10 of section 1, of the Act, and are property assessable under the act to the amount of their value over and above \$100. See sub-sec. 25 of sec. 7 of the Act.

2. In view of our answer to question No. 1, it becomes unnecessary to reply to this.

School Treasurer's Security-Duties of Auditors.

145.—W.B.—Re security for school moneys. See section 17 of The Public Schools Act.

1. Is it reasonable for the council in safeguarding the interest of the ratepayers to ask trustees to cause the security in this to be. deposited with the clerk of the municipality, as directed by this section?

2. Is it within the council's jurisdiction to say that the money collected for school purposes is not to be paid over to the order of the trustees until the necessary security is so deposited ?

3. In the event of loss occuring through the absence of such security being taken by the trustees, or exacted by the council, who would be held responsible to the ratepayers, the trustees or the council?

Re auditors' report on treasurer's securities. See sec. 304, sub-sec. 3, of The Municipal Act.

4. Is it the balance shown in the abstract statement on the 31st December, 1899, or that due from the treasurer from the date of the audit, 31st January, 1900, that is to be shown under sub-section 3.

5. Was it proper for the auditors to mail the copies required for the Bureau of Industries before they were submitted to and adopted by the council? Would you consider them authentic before they were finally audited and adopted by resolution of the council? council never saw the copies that were mailed to the Bureau of Industries. The auditors were appointed on January 8, and the council

#### meeting was on February 3.

I. It is not the duty of the council to see that the treasurer of a school section gives sufficient security, and deposits it with the clerk of the municipality, but of the board of school trustees of which he is treasurer. The council is not empowered to ask him to furnish security, but subsection I of the section you quote, enacts that "he shall give such security as may be required by a majority of the trustees."

2. No. Section 67 of The Public Schools Act, provides that the council shall levy and collect such sums as may be required by the trustees for school purposes, and "pay the same to the treasurer of the public school board from time to time as may be required by the board for teachers salaries and other expenses," and sub-section 2 of the section you quote, enacts that the treasurer "shall receive all school moneys, etc."

3. The trustees. See sub-sec. 3 of s. 17. 4. The cash balance to be shown under this sub section is the balance due from the date of the audit.

5. No. Sub-section 2 of section 304, in part, provides that "the auditors shall, under a penalty of \$20, in case of default, transmit by mail in a registered package, one copy of the abstract, and also one copy of the detailed statement, in such form as these have been submitted to the council, to the secretary of the Bureau of Industries, etc."

#### Police Village.

146.—SUBSCRIBER.—1. Would a county council have power to set apart a part of a township as a police village, if a majority of the ratepayers in said part to be so set apart were opposed to the same ?

2. Can a petition, gotten up and signed by the requisite number of ratepayers, say just what lands and how much shall be included in said police village, or has the township any voice as to what should constitute said police village?

3. If a petition signed by ratepayers owning the greater part of the assessable property in a proposed police village, be presented to a county council, would they have power to pass

a by-law to constitute said police village? 4. In case a police village be established, is the township council, out of which township the police village was taken, still liable for any damage that might accrue from either defective

sidewalk or roadway in said police village? 5. In case a police village be established, what part or ratio of the taxes would said police village be entitled to, or would it require an agreement between the township council and trustees of the police village?

I. Yes. See section 714 of The Municipal Act.

2. The above section provides that "on the petition of any of the inhabitants of an unincorporated village, the council of the county within which the village is situate, may, by by-law, erect the same into a police village, etc."

3. Yes.

4. Yes.

5. The ratio or proportion of the taxes to which the trustees of the police village would be entitled for expenditure therein should be fixed by agreement between the trustees and the council. See section 740 of the Act.

#### Duty of Clerk-Of Court of Revision-Tax Sale-

147.-M. B.-In 1893, A sold to B a timbered lot. B never asked to be assessed for same, and was placed on non-resident roll during 1893, 94 and 95. In 1896, returned by county treasurer to clerk on list of lands liable to be sold for arrears of taxes. B made default in payment and A repossessed the lot in April, 1896, and applied to the court of revision to be assessed on roll. The township clerk omitted to place lot on list returne ' to county treasurer, as having become occupied. In making collector's roll the clerk placed arrears on roll with taxes for current year, and were collected from A by collector. County treasurer sold part of lot to C for the arrears, which amounted to \$25; part of lot sold worth about \$1,000.

1. Was it legal for the court of revision to make the change? 2. Was it legal for the clerk to place arrears

on collector's roll? 3. If not, why not?

4. Was the sale by county treasurer legal? 5. If not, why not?

6. A claims his lot. Is the township liable ?

7. If so, to whom and for what amount?

1. Yes, assuming that A took all the preliminary steps required by The Assessment Act, to get his appeal before the Court of Revision.

2. Not on the roll for 1896.

3. Because he has no authority to place arrears of taxes on the assessment roll. except under the authority of section 152 or subsequent sections of The Assessment Act. As we understand the fact, he neglected to give a copy of the list of arrears of taxes to the assessor for 1896, the year when they were returned to him, or he neglected to place such arrears on the roll for 1896, and we cannot find any authority for rectifying his neglect and error, by placing claim on the roll for 1899.

4 No. The case of Donovan vs. Hogan, 15 A. R., 432, and Deveril v. Coe, 11, O. R., 222, hold that the duties imposed by section 153 of The Assessment Act, upon the township clerk are imperative and their performance is conditional to the validity of a tax sale. See also question 120 in this issue.

5. No, for the reasons given in the answer to the preceding question.

6 and 7. The township having been twice credited with the amount realized by the illegal tax sale, should return to the purchaser of the land, the amount paid by him with interest.

#### Assessment of Staves in Yard.

148.-SUBSCRIBER.-A mill for manufacturing staves, heading, lumber, etc., from logs bought from surrouncing farmers, has in a village, say about \$3,000 to \$5,000 worth of willage, say about \$5,000 to \$5,000 worth or manufactured staves in yards at time assessor is going his rounds. Is such property assessable? It being understood that the stock lays for shipment.

Yes, except to the extent of \$100 of its value. See sub section 23 of section 7 of The Assessment Act.

#### Assessment of Companies.

149-W. M .- I have been assessor of the township of Usborne for the past two years, but I met with a case this winter I have not met with before in my duties as assessor.

1. I find a grist mill, the property of a ratepayer, built and run for his own individual profit or loss as the case may be. There is no trouble in assessing this property

Just one and one-half miles from No. 1 mill is another grist mill, built and kept in order by a joint stock company, and also a butter factory in the same township, built and kept in order In the same township, built and kept in order by a joint stock company. Now if No. 1 mill is assessed, which it must be, being the property of an individual ratepayer in the township, should not mill No. 2 and butter factory be also assessed? Now I am just a little mixed how to go to work to assess this property, or to whom it should be assessed, the president or secretary of said joint stock companies so as to be legal?

Grist mill No. 2 and the butter factory should be assessed in the same manner as other real estate under the Assessment Act, to the companies owning them in the names under which they were respectively incorporated. You can, no doubt, ascertain the corporate names, from officials of the companies.

#### D. and W. Drain Drainage Agreement.

150 .- J. Mc.-1. If a number of farmers wish to construct a drain under the Ditches and Watercourses Act, and are all notified in the usual way, by one of the number, to attend a meeting of all parties interested on the ground where said drain is to be constructed, to agree as to how much of said drain each party should construct and maintain, and they all attend meeting but one, who purposely stays away to avoid doing anything towards the construction of the drain, will said party have to submit to an agreement arrived at by have the engineer brought on, to have said party do his share of work?

2. A farmer has an open ditch running across a part of his farm, starting at townline between two townships, said drain having been constructed by said farmer for his own benefit. Some four or five years ago the benefit. Some four or nye years ago the reeves of the two townships agreed with said farmer to pay him so much to clean out said drain and allow the water from road to go through his drain. Each party fulfilled his part of agreement, but since that time farmer sold his farm to his son, who two years ago dams up said drain at road, causing water to flood his land and damage his crop. He also last fall plowed in said drain, and now threatens each municipality with an action at threatens each municipality with an action at law for unlawfully flooding his land and damaging his crops. Is the son acting within his rights by damming up said drain, or is he not liable to an action by plowing drain in and damming up same, from the fact that there had been public money spent on the drain? As an explanation for question. West Luther along with our township, West Garafraxa, has been officially notified of an action which is being taken against each.

action which is being taken against each.

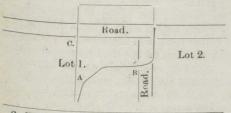
1. Unless each and all the owners affected at the meeting called under and pursuant to the provisions of section 8 of the Ditches and Watercourses Act, agree upon the apportionment of the work, etc., the township engineer will have to be, call ed, as in section 13 and following sections provided, to apportion the construction of the drain amongst the several persons interested The dissenting party will then be bound by the terms of the award made by the engineer, or as altered by the judge in the event of an appeal to him under section 22 of the act.

2. The agreement being, as we infer, verbal, is not binding on subsequent owners of the land, as an agreement or award entered into or made under, the provisions of the Ditches and Watercourses Act would be. If the townships, by the construction of their drain, have brought

water on the present owner's land to his injury, they must take care of it, and have it carried away to prevent further damage. Proceedings under the Ditches and Watercourses Act should be taken to adjust and settle the rights of the several parties interested.

#### Barbed Wire Fence-Drainage Outlet.

151.-G. S.-1. May council pass a by-law, making a barbed wire fence a lawful division fence ? Would a person erecting such a fence be liable for any damage sustained by a neighbor's stock? See court of appeal, I think C. J. Wilson and Armour, Somebody v. G. T. R., 1885, I think. Can you cite cases tried?



2. We have a drain the natural run of which 2. We have a drain the natural run of which is per AB just touching lot 2. The engineer on a survey for outlet changed the course to AC. Owner of lot 2 kicks, says it will cut off his supply of water for cattle. Owner of lot 1 also kicks. Council cannot but go on with the work as loid out by angineer can they? the work as laid out by engineer can they ?

I. A division fence made of barbed wire is not an unlawful fence (at all events in country places,) and if it were, a municipal council could not pass a by-law to make them legal. Sub-sec. 4 of sec. 545, of the Municipal Act, we are of opinion, applies to fences of this kind, erected along a public highway. The person owning and erecting such a division fence would not be liable in damages for injuries thereby caused to a neighbor's stock. The case to which you refer is no doubt Hillyard vs. G. T. Ry. Co., 8, O. R. 583, at p. 597. C. J. Wilson says "I am of opinion upon the evidence and upon the statutory enactment, the fence in question, constructed as it is upon an ordinary country road of the township, cannot be treated as a nuisance."

2. If it is a case under the Drainage Act, the council is not bound to pass the by-law and go on with the drainage work. It is in the discretion of the council as to whether they adopt the report of the engineer and pass the necessary by-law or not. See section 19 of the Drainage Act. If it is a case under the Ditches and Watercourses Act all the township is required to do is to dig its part of the drain.

#### Garnishment of Wages.

152.-We have a man at corporation

**102**.—We have a man, work. He owes a debt of \$5.00. 1. Can this amount be legally garnished ? 2. Is it the law that no debt from \$1.00 to \$25.00 a the set by garnishment?

\$25.00 can be got by garnishment? I. Yes, unless the amount due is for wages. See section 179 of the Division

Courts Act (R. S. O., 1897, chap. 60.) 2. No, but no debt due or accruing due to a mechanic, workman, laborer, etc., for or in respect of his wages or salary, shall be liable to attachment under the Act, unless such debt exceeds the sum of

\$25, and then only to the extent of the excess. (See section 180 of the above Act, and section 7 of chap. 156, R. S. O., 1897.) This exemption does not apply, however, when the debt has been contracted for board or lodging, and in the opinion of the judge, the exemption of \$25 is not necessary for the support and maintenance of the debtor's family, or where the debtor is an unmarried person having no family depending on him for support, and the debt was contracted on or after the 23rd day of March, 1889. See section 180 of the Division Courts Act.

#### Drain Connections-Damages Resulting.

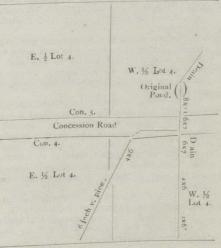
153.-SUBSCRIBER.-On the enclosed plan there are two hundred acres of land or four farms. Now, the owner of the west half of lot 4, concession 5 drained his lot about 20 years ago, putting in a drain having 8-inch sides and 11-inch tops which drained the pond except in time of freshet when it would be full some times for six days.

About ten years ago the west half of lot 4 was drained, putting 6-inch sides and 11-inch tops going across the concession road and joining the large drain Sx11, and at the same time putting in the drain 5x11, and at the same time putting in the drain that runs up the road a few rods having 4-inch sides and 6-inch top. This drain runs on up into E. half of lot 4 concession 4. Now the owner of W. half of lot 4 never objected to any of these drains being joined to his large one, because the drains were put in on the natural run or watercourse. I should have said that there is only one pipe

joined to the large pipe. (See plan.) 1. Could the owner of the west half of lot 4, concession 5, have objected having the pipe 6x7 joined to the one on his farm, size 8 x 11? 2. Can he claim damages for loss sustained

by freshet in '99, after allowing the water to run in his drain for the last nine years ?

The fall is very great, being from twenty to sixty feet. In a time of heavy rains the water flows over the surface.



I. Yes.

2. If the bringing down of the extra water by the two drains into the drain of the owner of the west half of lot 4, con. 5, caused injury to his lands, the parties responsible for their construction would be liable to make good the damage to such owner, upon the principle decided in numerous cases, that no person has the right by the construction of artificial drainage, to collect even surface water and discharge it upon neighboring lands in larger quantities than would naturally flow upon them, thereby causing damage.

Tax Defaulter's Vote.-Tax Seizure.-Taxes on Vacant Lot

154.—1. SUBSCRIBER.—What steps are re-quired to pass a by-law preventing parties from voting unless tax all paid? 2. Will this by-law stop a tenant voting who

is on roll with landlord who has not paid taxes on the property?

3. Can we seize after 1st February for arrears on roll returned ?

4. A has two properties in town, one he lives on, the other is a vacant lot. He will not pay tax on vacant lot, can we seize his goods where he lives for it?

1. The council should pass a by-law for this purpose, pursuant to the authority of sec. 535, sub-sec. 1, of the Municipal Act.

Yes; the provisions of sec. 137 of 2. the Act should also be complied with.

3. No. See article entitled, "Return of Collector's Roll-Collector of Taxes,' on page 96 of THE MUNICIPAL WORLD for 1899, where the whole subject is exhaustively discussed, and note "K," on page 16 of the second edition of Glenn's Collector's Guide.

4. Sec. 10 of the Assessment Amendment Act, 1899, provides "that in cities and towns and any other local municipalities having power to sell lands for the non-payment of taxes, no distress for the taxes upon each parcel of vacant property shall be made upon the goods and chattels of the owner in any part of the county other than upon such property, and this provision shall be retroactive, so as to apply to the returns for arrears of taxes for the years 1896 and 1897." It is difficult to say whether this section applies to a town in a district where there is no county organization, but it seems to us that the legislature was dealing only with municipalities of the kind mentioned in subsections 1 and 2 of section 10, situated within county organizations, and, therefore, that the right to distrain off the lot, exists in this case.

#### Tax-Sale-Licensing Delivery Wagon-Duty of Treasurer.

155.-E. S.-I. I went to a tax-sale and there was a lot put up for sale. I bought said lot in one year. The County Treasurer gave me a deed of said lot, but when I come to look Must the County Treasurer refund the money, or has the corporation got to settle with me for returning the wrong land or lands that were not in the corporation at all

2. Has a council power to pass a by-law to not allow delivery or order-taking around town, or has the council power to put license on said wagon ?

3. Has a treasurer any right to charge extra for making out a financial statement, or does this pertain to his office ?

1. Since you have received no consideration for the money you have paid for the land, the council should repay you the amount of your purchase money, with interest at 6 per cent. per annum. See Question No. 147 in this issue.

2. No.

3. It is the duty of the council to have the statement made and published, and it is the duty of the treasurer and other officers to assist in the work, if requested by the council, without extra pay. It is not a statutory duty imposed on these officers. See sec. 304, sub-sec. 6, of the Municipal Act.

Proceedings of Council-Dog By-Law.

156.—A. K.—1. It is the practice in this municipality, and d ubtless in some others, for the cierk to write the resolutions in the first place for the members of the council, and for the councillors to move and second verbally. The reeve puts the motion and declares the result. If there be a division, the votes are recorded, for and against. At the next meeting the minutes are read, amended if necessary, and adopted. What serious objection is there to this expeditious method? I think a discussion of this question would be profitable.

sion of this question would be profitable. 2. Our dog by-law (copy enclosed) provides for the appointment of an inspector, whose duty it is, after the assessor has returned his roll, to collect from unassessed dog owners or harborers, the dog-tax, and to give out to such persons the necessary tags, and to enforce compliance with the provisions of the dog by-laws.

It is claimed that summer residents a d others who bring dogs into the township from Buffalo or elsewhere, for a few months during the outing season each year, cannot be compelled to pay the dog-tax.

In this municipality there were last season upwards of one hundred such cases. Sixty-four paid the tax, under protest; a few settled with the magistrate, others fled with their dogs across the border rather than submit to what they called a hardship. There is an epidemic of hydrophobia in the neighboring city now. And the owner of some of the dogs are mad in a different way. If the by-law is weak the council desires to strengthen it. In what respect is the by-law not statutory? To meet the requirements of the law must a dog-pound be established?

1. We can see no objections to the practice which obtains in tre transacting of the business of your council. It is the usual way. 2. Your by-law is in some respects objectionable. The only moneys which can be placed to the credit of the dog fund are the taxes collected under the provisions of chapter 271, R. S. O., 1897,. See section 7 of that Act, which provides that the money collected under the preceding sections shall constitute a fund for satisfying damages arising from dogs killing or injuring sheep. The moneys collected under the preceding sections of the Act are the taxes on dogs for which the owners, etc., are assessed, and which are afterwards collected by the collector. The council may pass a by law under section 540, restraining and regulating the running at large of dogs, and for imposing reasonable fines for violation of the by law, to be collected in the manner provided by section 202 of the Municipal Act, and to be applied in the manner provided by the Municipal Act. Persons who are not residents, and not otherwise assessed, cannot be assessed for dogs under chapter 271. See the latter part of section 3 of that Act. We think the best course is to do away with the provisions of chapter 271 and pass a by-law under the Municipal Act, imposing a tax, and making provision for its collection by some officer appointed for the purpose.

#### Illegal By-Law.

157.—R.C.—(a) What majority is required to carry a by-law to bonus by way of loan any industry?

(b) Black owns property here, lives in Vancouver. Will his failure to vote be counted as against the by-law ?

(c) In cases where property has been sold since last revised assessment, who shall vote? Present owner's name not on voter's list. (d) Can person who owns property in different wards or polling subdivision, vote in each sub-division, or will it be but one vote for one voter?

(e) Voters who have died during the year, will or will not be counted in the aggregate? This is on the basis of a two-third vote

being required to carry the by-law.

The council has no power to pass the by-law in question under the Municipal Act, and we have been unable to find any special Act giving it power to pass it. Under these circumstances we do not think it necessary to answer the questions which you have submitted.

#### Fences on Road Allowance.

158.-G. G. A.-In this township there are several highways established by by-laws of the council many years ago. The by-laws are presumably legal, and define the widths of the highways in question. In most cases the own-ers of the lands adjoining were not recompensed for the land taken for the highway, they hav-ing either granted the land gratuitously or tacitly consented to its appropriation for the highway, and are now either dead or removed to other localities and subsequent owners have either inherited or purchased these lands. Statute labor and township moneys have for many years been expended on these highways. The council has recently had these roads surveyed by a competent surveyor and it is found that in many places the adjacent fences (most of which were built many years ago) encroached on the highway in some places to the extent of two rods. The council has also recently served a notice on all the persons in possession of the lands, the fences of which encroach as aforesaid, notifying them that they are required forthwith to remove the fences and mentioning the places where the encroachments are made.

1. What course should the council pursue to enforce the observance of these notices to remove the encroaching fences?

2. In the event of the above mentioned bylaws being void through, say non-observance of the statutory requirements (if any at the time) in passing such by-laws, can the present owners claim the portion of the highway encroached upon, where the council do not hold a deed of conveyance?

3. In several cases the lands are mortgaged and the persons in possession have either a very limited equity of redemption in the lands or have attorned to the mortgagee. Have the cruncil any recourse against the mortgagee if in possession?

4. Would a by law, to be passed under the Municipal Act, sec. 557, subsections 3.5, empower the council to remove the encroaching fences at the expense of the persons in possession? The above section of the Act seems to refer only to "the person placing such obstruction," and seems rather to be prohibitory and not to apply in respect of obstructions of long standing.

5. If such by-laws would be effective in this case how could the expense be recovered ?

6. I suppose the same answer will apply, if in some cases the highways should be on the original road allowance ?

1. If the by-laws establishing these roads were legally passed, or if the lands comprised in the roads were legally deeded to the municipality, and such lands were accurately described by metes and bounds in the by-law or deed, the council may compel the removal of the fence by civil action in the courts. Where the by-laws were passed many years ago, we think that it would be presumed that the necessary notices were given.

2. If the by-laws are shown to have been invalid, it would follow that they are no answer to the claim of the owner of the lots adjoining, which have been fenced in and occupied.

3. The mortgagees are in no better position than the owners. In those cases where the council is satisfied that the bylaws are all right, why not direct the pathmasters to remove the fences from the roads.

4. We are of the same opinion as you appear to be, that the section referred to does not apply to this case.

5. By action, upon the principle that where an Act gives the right to recover money, but does not provide a specific remedy, the amount must be recovered by action.

6. Yes, but some of the difficulties which may possibly arise in the case of the other roads will not arise then, because no rights can be acquired by private individuals over original allowances for roads, as against the Crown, except the rights provided by sections 641 and 642 of the Municipal Act.

#### Qualification of Auditor.

159.—J. M. McK.—We appointed as one of our auditors the manager of the Standard Bank here, and with which bank our town account is kept. Petry auditors have been acting in the past up to one year ago, and we are censured by a few for having made the change, and that our action is illegal.

Is our action legal.

Section 299 of The Municipal Act provides that no one shall be appointed an auditor of a municipality, who, at the time of his appointment or during the preceding year, has or had directly o indirectly alone or in conjunction with any other person, a share or interest in any contract, or employment with or on behalf of the corporation, except as auditor. Unless the manager of the bank has some legal interest, directly or indirectly, in the contract or agreement between the council and the bank, in respect of the account, we do not think he comes within this section. We do not think, because he happens to be manager of the bank, he can be said to have an interest in the contract between the council and the bank. He, no doubt, is interested in the bank procuring as many contracts of this kind as possible, but that is not enough.

A municipal tax on telephones is now in order, and the Ontario Government should make the matter clear by an amendment to the Assessment Act in language not to be misunderstood. The Supreme Court of Ohio recently rendered a decision far-reaching in its effect. Telephones of the Bell Company heretofore held to be assessable at their actual cost of \$3.40 each, by this decision are liable to be taxed at their rental value of over \$20 each.

The township of Cumberland will shortly submit a by law to the ratepayers to vote a sum of \$2,500 for the erection of a new town hall in that township. The new hall will be built near Leonard station, on the C. P. R. short line, and in the centre of the township.

# PAGES MISSING