Weekly Post. INDSAY, FRIDAY, SEPP. 27th,

Town Solicitor Hopkins Gives his Opinion.

SCHOOL BOARD HAS BEFN NEGLICEST.

But Suggests an Adjustment, Failing 2900, as per Auditor's Statement.

Below we print in full the opinion handed in at last meeting of Council by Town Solicitor Hopkins, to whom had been referred the much discused claim of the Separate School Board for arrearages of school rate said to have been withheld by the town. The investigation conducted by the town auditor disclosed the fact that the Public School Board is also entitled to a large sum for the years mentioned, hence the Solicitor's opinion relative to the Council's legal hability in the premises affects the citizens generally and warrants us in devoting a large portion of our space to his report. It read as follows:

To the Mayor and Council of the Town of Lindsay:

which they allege were collected and porters, and in case of no appeal the fer to accept one amount in full. | it and certify it is incorrect in any They are, however, mistaken in as- way. I have not overlooked that . suming that there would be the same | power is given to the Council under amount for 1900 as for 1899, be- Section 50, if they see fit, even af | ing leased by our woodyard men, who rause while the 1899 assessment roll | ter the roll is finally revised, to make was adopted for 1900, when the alterations, but this is entirey disof Revision, which was held, at which | collected for some years. At any a great many changes were made. struck upon the property and Separate School supporters, and col- appears to be some misunderstandto the excess; and second, they give | Cl.rk tells me that the book has been be entitled to the school taxes col- assessors have not asked for same,

and the correct amount, whatever | none. it is, could be legally collected from the town. Sec. 58 of the Separate School Act expressly provides that the Council shall, through their colactors and officers, collect all moneys legally imposed for Separate Schools, and shall account for the moneys cellected, and when collectthereafter, and not later than 14th December in each year, pay the same over to the trustees, without any deduction whatever, and that any expense attending the assessment or collection shall be payable by the municipality. Sec. 53 provides that School taxes, and if the Separate where both owner and tenant are assessed the school taxes go to the Public or Separate School according to whether the tenant is a Public or Separate School supporter; But it also provides that if by default of the tenant the owner is compelled to pay the taxes, then he can direct whether the taxes are 'to be applied to Public or Separate Schools, no matter how assessed.

Section 223 of the Assessment Act provides that in paying over any school or local rate the Council shall supply out of the funds of the municipality any deficiency arising from the non-payment of the tax, but shall not be held responsible for any deficiency arising from the abatements of or inability to collect the taxes on personal property.

Section 129 of the Assessment Act provides that any local rate or school rate, the proceeds of which are required by law to be kept distinet and accounted for separately, lie and Separate Schools, and propshall be calculated separately and entered in separate columns, headed "Public School Rate," "Separate of the year, and the amount actual-School Rate," or as the case may be. and Section 144 requires the Collector in paying over taxes to specify in a separate column on the roll how much is paid over on account of each

These sections shew to my mina that whatever rates are collected from S parate School supporters must be paid over to the Separate School Board, and even rates not collected, if they are real estate rates which can be charged against land, must be paid over out of the general funds. Of course the town will afterwards recover the same with interest, but any rates on personai property which cannot be collected the town are not liable for. It mak s no difference what amount is demanded, it is the amount collected by the town that must be paid over. The proper course is to strike a rate that will produce as nearly as possible the amount required, and then pay over the actual amount collected. It would be manifestly unfair to take and use any surplus over the amount demanded for general purposes. At the same time the town are not bound to pay over more than the | 50c. amount collected, even if it does not amount to the sum demanded, but care should be taken to strike a -ate sufficient, with any anticipated reductions, to pay the amount required. If just the amount demanded were to be paid there would be no use in Sec. 53 providing that where an owner has to pay the ten-

Public to Separate School, and vice Tersa. The amount payable should be casily ascertained. I understand the anditor has gone into the matter and reports the Separate School Taxes for 1899 to be \$1879.62. The amount paid was \$1800, leaving a surplus of \$79.62, from which must the deducted \$4.80 taxes on personmity not co'l cted, leaving a balance

ant's taxes he can change from

of \$74.82 to which they are entitled should possibly be deducted discounts allowed for early payment of taxes, and also interest for amounts advanced before the taxes were collect rate School Boards are treated alke in this respect no injustice wo li be done by waiving these matters, as they would entail considerable labor. For the year 1900 nothing would appear to be payable. The total tax for that year is, as reported by the aud tor, \$1802.52, the amount paid \$1800, leaving a bal-Sance of \$2.52, but there is no doubt much more than this is not collected on personalty. This cannot be told, as the roll has not yet been r. turned. I find Sec. 144 above-menon each rate to be set forth by the which the Council Should Pay to Collector, is never complied with, so The Separate and Public School it is impossible for the Clerk to keep Boards the Amount Due for 1899 and | correct accounts, and I would strongly urge the Council to insist | be laid at a rapid rate. upon the rolls in future being returned in proper form and in proper time, otherwise the town are bound sooner or later to get into an expensive law suit, as many mat-

of the roll in time.

as to the list of parties alleged to opinion the Separate School Board Oshawa. have no legal claim against the town in this respect. Prima facie, every person is liable to Public School tax, and it is only Separate School supas such and pay Separate School taxes who are exempt from Public assessed as Separate School supporters, and no Separate School tax was or could be legally collected from them, consequently the town are not liable to the Separate School Fourd for something they have not received. Careful provision is made The Separate School Board Claim.) for appealing to the Court of Re-Gentlemen,-I have given this mat- vision and to the County Judge in ter very careful consideration. The case parties are wrongly assessed Board cfaim \$181.77 taxes for 1899, as Public or S parate School supnot paid over to them, and in a sub- roll becomes final and cinding in sequent communication they say as | this respect as in other cases, and the same assessment roll applies for neither the Clerk or any other per-1900 they would also be entitled to son has any power or authority to the same sum for that year; but of- alter the roll or to examine into Council made the change in the time | cretionary and I do not think was of year for taking the assessment, intended to apply to cases like the it became subject to a second Court | present when the taxes have been

rate until the matter had been in-They base their claim, as I under- vestigated and agreed to by the stand it, on two grounds. First, that | Council there could be no legal claim, while the amount demanded by the and if investigated it might be found Poard and the amount actually paid | there were mistakes the other way to them was \$1800, still, the rate and other matters that should be taken into consideration. There dected by the town, exceeded that | ing as to the book of Separate School sum, and they claim to be entitled supporters required to be kept. The a list of names who they claim are | kept, but as he has received no no-Separate School supporters, but who lices, and there have been no entries not ass sed as such, and claim to | in same for some years, and as the he had forgotten the fact of the As regards the first claim, in my book when applied to, and misunder-

I understand that in 1899 and 1900 no proper estimates or demand were made or furnished by the Separate School Board, and if this is correct I do not think the town could have been compelled to collect the taxes, but I think, while I am prepared to admit that there may be a difference of opinion in the matter, that the town having col-I cted the taxes, even without proper estimates or demand, they are legally bound to pay the same over. Now everything I have stated applies with equal force to the Public School Board are paid the surplus collected then the Public School should be treated in the same manner. I find the auditor reports that without reference to the owner. of paid over to the Separate School amounts to \$128 only, while that not paid over to the Public School durng the same time amounts to \$2,032 and that in 1899 the surplus not paid over to Public Schools amounts to \$156, and in 1900, \$700. And as the total Separate School assessment is about one-fifth of the Public School assessment it will be seen that it is the Public School supporters, and not the Separate School supporters, who have suffered by the mode adopted in the past. For the future I would advise that the assessors be warned to be careful in making their ass saments, that the collector be required to make proper returns and to return his roll promptly within the time required by law, that proper accounts be opened with the Pubor settlements and adjustments be made with each Board at the end

> respective of the amount demanded. As regards the past, it seems a. made. But if the Separate School they be paid \$74.82, being the surplus for 1899 and 1900, but if this is done, then if the auditor's figures are correct you would require to pay the Public School some 3836, being the surplus due them for the same two years.

ly collected for each paid over ir-

If there is any further information that I can give I shall be happy to do so .- Yours, truly,

G. H. HOPKINS, Town Solicitor. Lindsay, Sept. 16th, 1901.

Fain-Killer is just the remedy needed in every household. For cuts, burns and bruises, strains and sprains dampen a cloth with it, apply to the wound and the pain leaves. Avoid substitutes, there's but but one Pain-Killer, Perry Davis'. 25c. and

TAKE HEED OF THIS.

People whose daily habits are constantly active soon wear out Nature's delicate machinery. Nervous exhaustion, general debility. sleeplessness, etc., invariably follow. An invigorating tonic such as "Climax" Iron Tonic Pills will restore wasting vitality and tone up the system. Each box contains ten days' treatment. Price 25 cents, at all druggists, or mailed on receipt of price. Address: Dr. Hall Medicine Co., Kingston, Ont.

Mr. King, of the Niagara Carbide start on the trenching operations.

Enclieer King stated that the com pany has been subjected to unexpected delay by the pipe manufacturing company. The first carload was delivered here yesterday, and others will follow shortly. Some of the fittings arrived a few days ago, but necessary parts are still lacking, and unt'l these come to hand trenching cannot be proceeded with. Three gangs of men will be employed, and three gas fitters, with three assistants, will follow up each force of tronch cutters, so that the pipe will

The gas works building will be constructed by the company's men, under the superintendence of Mr. Graham, manager of the Bradford plant, who will arrive to Lindsay in ters depend upon the proper return a few days. He will likely remain h re permanently as local manager. The building will be frame, covered As regards the second claim, viz., with imitation stone metal sheeting, have been improperly assessed, in my | manufactured by the Pedlar Co., of

It may interest our readers to know that the Burgess Co. street light was tested last week in Toronto by the government inspector. porters who are properly assessed The actual illuminating power of the cominal 150 c.p. light was equal to 296 candles. A report of the test School tax. These parties were not | will be forwarded to Lindsay Council in a few days.

LOCAL BREVITIES

-The Hospital sewer now being constructed by Contractor Pilkie is 20 feet deep at its junction with the man hole near the market

-The pipe being received by the Gas Co. will be given a thick coat of tar before being laid in the trenches. The object is to prevent rust. -A S'. Louis man who rescued a

young woman from a burning house has now married her. That man seems to have the hero habit bad. -Every available bit of piling ground along the river banks is be-

are getting in very large stacks. -The annual meeting of the W.C. at 4.30 in "Willard Hall." All ladies of the union are requested to be

-Owing to the air brake giving out on the engine, the regular morning west-bound train from Port Hope, due here at 9.05, was over 30 minutes late on Saturday. Another locomotive was attached here.

-Sturgeon Point is taking on a deserted appearance. Only a few cottages are now occupied permanently, but a number will continue to spend Sunday there while the weather remains fine.

-Messrs. McDougall, Brandon & Austin, Fenelon Falls, shipped two carloads of cattle to the Toronto markets Saturday. Messrs. W. S. opinion the claim is well founded, standing the matter said there was Moore and R. Lynn shipped on and the correct amount, whatever none. Thursday. The prices paid in Lindsay for cattle were: Butchers', \$2.50 to \$3.50; export, \$4 to \$4.50;

-The police throughout Outario are on the lookout for a young man named Alva Ellis, who escaped from Cobourg jail, where he was confined for theft, some days ago. He is 21 years of age, 5 feet 8 inches in h ight, light complexion, and his home is at Glen Miller, Hastings County.

-This will make local duck hunters feel sad. In a letter received recently by Conductor Jack Britton from his son Arthur, in Winnipeg, the latter gave some details of a two days' shoot with a companion! Bluff, Ark., are visiting friends in at a spot 25 miles from the city. They returned with 168 ducks, most

-Children in attendance at several of the ward schools have complained to their parents of the chilly temperature of the rooms, and have had to wear uncomfortably heavy clothing in consequence. If the fault lies with the caretaker the teacher should so report to the Board of Education at once. There's no excuso for economy in fuel at the risk of health when the Board can draw on the town for over \$2,000 of ar-

-"King Edward Seventh Anti-Cigorganization just launched in Peterboro. The pledge is as follows: "We, the undersigned boys and girls pladge themselves not to use tobacco of any kind and to do all we can to day. help others to do the same." This is all very well and will do good, but as King Edward is known to be very food of a certain brand of Turkish eigarette the society's title is a little | Detroit.

-While the plumbers who are installing the hot water water syspity that an adjustment cannot be | tem of heating in the Benson house were at work last week they tap-Fourd insist upon the surplus being | ped a pipe leading to a cold water paid over, then I would advise that | reservoir in a room over the office, and a miniature deluge resulted. The water leaked through the ceiling into Office Manager Reid's quarters, and there was a sloppy time for a few minutes, but Hec. donned his macintosh and rescued his books and papers before they became saturated.

-Tre Esturion was delayed Saturday evening on her down trip by two cribs of logs which had blown across the channel at a point about four miles from town. The Captain w nt to a lot of trouble in pushing th m out of the way without injury to the booms or tie chains. Had he rammed and scattered the logs the expense to the owner would have been considerable, but word would have gone forth to the tug crew to fasten their tows more securely in future. Such a lesson would serve a good purpose.

Hamilton Times: We'd rather be a barefooted boy with a healthy aportite and a precarious way of satisfying it, and hunt squirrels and fish for chubs in the little creek, and have to chop the firewood and milk cown and feed the stock, and go to a bed of straw to sleep the sleep of security, exhaustion and a clear conscience than be the Czar of Russia, feted and worshipped by sycophants behind massed regiments of that he may become the victim of a town. bullet or bomb, or that his august stomach may take in a dose of poison, or that the dagger of a Nihilist may tickle his ribs. Go it, Nicholas! Enjoy, if you can, those French cheers: few healthy-minded lads in this glorious free Canada envy you

jour lot.

LEAVING LINDSAY

\$25,000 Stock of Clothing, Furnishings, Hats, and Cans to be sold at once regardless of cost.

Six extra salesmen on during the Fair, so customers will not be kept waiting as they have had to since this great slaughter sale commenced.

Greatest of All Clothing Sales. A GREAT WEEK AT GRAHAM'S. One of the Biggest Attractions of Fair Week

You're just in time; Everybody is in great luck that needs Heavy Fall Suits and Overcoats, Fall Underwear, Hosiery, Hats, Caps, Gloves, Shirts, Collars, Cuffs, Ties, Etc.

And you must have them—there's no getting out of it. But there never occurred a better time or a better chance than right now—while the very things you need are being sacrificed at GRAHAM'S GREAT LEAVING SALE.

If it were possible for our stock to be bigger and better than ever it was, you'll find it so now. Better snap up these bargains when you can invest your money so nice. Remember everything is all bright and new—fresh from the makers with

PRICES CUT TO CLEAR QUICK.

If you have got into the habit of spending your money and not trying how much better you can do, stop it now, and save all you can at this sale. Here's a few of the

"Credit Notes" we give to our Customers.

	the southern of the control of the c
s Fine Tweed Suits, regular \$10 to \$12, for	Men's \$2.75 Trousers for
Contract Carry 1 - 1	Procedura / 1 (1) 1 1 1 1 1 1 1 1 1

Competition Paralized. We will be glad to see you during the Fair whether you wish to purchase or not

J. GRAHAM,

THE KING CLOTHIER,

PERSONALS.

-Mr. G. Perrin, of Hallburton, was in town Saturday. -Mr. J. Foster, of Bobcaygeon, was in town Saturday. -Mr. T. H. McQuade, of Omemee,

Men's

was in town Saturday. -Mrs. Ancil Mills left lately to visit friends in Huntsville. -Mrs. H. Matthews, of Downeyville, was in town Saturday.

-Mr. and Mrs. J. W. Blunt, of Pine -Miss Orr, of Bobcaygeon, left on

Friday to visit friends in Boston, -Mr. and Mrs. S. Parkin spent a couple of days with friends in Tor-

-Mr. S. J. Fox, M.P.P., Mrs. Fox, and Mayor Ingle, visited the Wood-

ville fair Friday. -Mr. Brazill, manager for the Haliburton Lumber Co., was in town Saturday on business.

-Mr. E. I. Watson, of Peterboro, inspector for the Met opolitan Life Insurance Co., was in town Fri--Midland Free Press: Mr. Thomas Timmins, of Lindsay, who had been

visiting his son, R. J., here, for some weeks, returned to his home on Mon--Mr. Frank Crevier left last Monday for Buffalo, where he will

visit the Pan-American, after which he will enter a Dental College at -Mr. and Mrs. B. A. Pope and child, who had been spending a few weeks

taking in the Kawartha waters, returned last week to their home in - Mrs. James F. Janes, of Port Hope, is in town, the guest of Mrs.

Geo. Jobbitt, of Glenelg-st. She attended the Hawkin-Drader nuptials last Wednesday. -Dr. Curry and Mrs. Curry, of Minden, returned last Friday from Toronto Hospital, where the Doctor

been slow, but he is now on the -Mr. Frank Jones, of Port Hope at one time a resident of Lindsay was in town lately, passing through from Haliburton, where he had been spending a couple of months camping. Frank is attending the Roches-

ter University and expects to gradu-

underwent an operation some five

or six weeks ago. Recovery has

uate in a couple of years. -Miss Alice S. Curry, daughter of Dr. Curry, of Minden, who is attending the Oatar'o College of Pharmacy at Toronto, was elected honorary first vice-president of the Pharmacy class for the current year at the annual meeting of the College Association the other day.

-Orillia Times: Mr. R. J. Guthrie, ticket agent at the G. T. R. depot hire, has been transferred to Lindsay and Mr. J. W. Nicholson, already | with regret that he has been off well known in Orillia, comes to take | duty for some time owing to a very his place. Mr. Nicholson is a hockey severe attack of rheumatism. His enthusiast as well as a general good physicians have recommended a Seattle, Washington. fellow. Mr. Guthrie's removal will be course of treatment at Arkansas Hot -Mr. Percy White, bookkeeper in was in town lately transacting to infantry, at every moment fearful regretted by his many friends in

-Miss Sipes, of Haliburton, was in town lately.

-Miss Babe MacDonell, of Chicago, is the guest of Miss Miine, -Mr. John Vance, of Bethany, was

in town lately on business. -Miss Prumwell, of Minden, passed through lately to visit friends in

-Mrs. C. Henderson and Miss J. Henderson are visiting friends in Co-

-Mrs. T. W. Graham, of Montreal, is visiting friends in Lindsay and -Mr. Jas. Lewis, carriage manu-

facturer, Bobcaygeon, was in town -Mr. and Mrs. J. Kenny, of the Rockland house, Bobcaygeon, were in

town last week. -Mr. Ed. Cleudenan has returned from Gravenhurst, after spending a pleasant holiday. -Mr. and Mrs. J. Duggan, and

child, of Strathcona, N.W.T., are visiting friends in town. -Mr. D. E. Edwards, of Toronto, spent Sunday in town, the guest of his brother, Mr. J. G. Edwards.

-Mr. W. Best, salesman with J. Graham, has resigned his position. He left on Monday for Napance. -Mrs. C. W. James is spending a few days at the home of her father, Mr. Lownsbrough, Customs Collec-

-Miss Rose Cuff returned home on Wednesday, after spending a pleasant two weeks with friends in To-

-Mr. and Mrs. Shelley, who had been the guests of Mr. and Mrs. J. Monday. -Miss Paton returned last week

from Toronto, where she had been visiting friends and attending the millinery openings. -M'ss L. Holmes, who has been vis the past year, left recently for

her home in Sarnia. -Mr. W. D. Hay, inspector for the Federal Life Insurance Co., was in town Saturday, assisting the local agent, Mr. J. C. Ray, in closing up several good risks.

-Mr. and Mrs. H. Thompson and geon, Mrs. Crevier, Miss Mabel Parkin and Mr. F. Crevier, left Monday for Buffalo, where they will visit the Pan-American. -Mr. W. W. Logan has returned to town from London, where he en-

dured a very severe lliness from

which he is not yet entirely recovered, but his friends will be pleased to learn that he is daily gaining -The many friends in Lindsay of Conductor Jack Lethbridge, of the Midland-Blackwater run, w'il learn

-Toronto Star: Mrs. James Debeen spending several weeks with her sister, Mrs. Carruthers, of Macdonell avenue, has returned home. Her brother, Dr. D. J. King, who has lately been one of the resident doctors in the Buffalo General Hospital, acthe remedy that cures a cold in one day | companied her.

Quality must be reckon The

> values. Measure The price of a watch is a ALWAYS the measure of worth.

when considering

Every precaution that long experience suggesta taken to secure the best sible value in every W

we sell. Our customers may rely upon getting value for every dollar invested with us.

Watch

Value

BRITTON BROS., LINDSAY.

There are almost as many kinds and qualities of fur garments as there are kinds of people. Furs are not I ke cloth, there are no two gar nents exactly alit, for this reason the price necessarily varies. It is therefore important to buy fur his manufacturer in whom you have confidence. We are only quoting from many terms ials received from our patrons, when we say that we have always executed their conscientiously and with the utmost zeal at our command. Our furs appeal to it Brown, returned to St. Catherines | ers. We have prepared a large and varied stock for the coming season. Our in and workmanship is guaranteed to give satisfaction. Our prices are alike to ali," furs are worth 100 cents on the dollar and cannot be sold for less. We realize the order to sell furs we must quote the lowest prices on each and every article and si same time give our customers superior value for their money. We cordisly iting her sister, Mrs. B. Young, for inspection and a comparison of values. Repairing and Remodelling furs a special part of the sister, Mrs. B. Young, for inspection and a comparison of values. Now being a good time to have furs repaired, before the opening of the busy sees

CAPERINES

A Caperine is a comfort that most folks appreciate these days ; wear one being Miss Clara Thompson, of Bobcay- Jacket days come, we have them in all the popular furs and combinations of styles-\$5.00, \$7.50 upwards to \$35.00.

ARMSTRONG BROS

Manufacturing Furriers and Hatters, Lindsay.

Mr. Thos. McGarl, son of Mr. Peter McGarl, east ward, is revisiting Lindsay, after an absence of nearly a Cozen years, spent in Tacoma and River, was in town lately

Messrs. J. G. Edwards Co's store, returned Saturday last from a visit groot, of Williamsburg, Va., who has | with friends in St. Louis, Kansas and

-Mr. and Mrs. S. B. Hubbell, the Misses Hubbell and Miss Curry, of Rochester, N.Y., were in town on Friday, passing through to visit friends at Fenelou Falls and Cobo-

town last week. -Mr. Arthur Corneil left is week for Winnipaz, where he has a

cured a good situation. -Mrs. Dobson and son Leele. O o o, are the guests of Mr and Mr.

Rickaby, Cambridge-st. -Mrs. Bennett, of the cast ward left to-day for Toronto, where will reside in the future.