

## Municipal Officers of Ontario.

Clerk, Township of Monmouth.

Mr. Day was born in England. He received no education. During the American civil war he was engaged in running the blockade, and joined the British Army in 1864. He served in the rebellion in Jamaica in 1865, was four



MR. JOSEPH DAY.

years in the West India Islands, saw service in East, West and South Africa, and went through the Nile Campaign of 1884. He received his discharge and a pension in 1885 and settled in the Township of Monmouth in 1886. He engaged in farming, was assessor for three years and was appointed clerk in 1889.

### Water Rates.

In the construction of a public water-works system, it is estimated that the additional cost for an adequate fire protective system over that of merely domestic system, is about forty per cent. of the cost of the works. This is on account of the greater head pressure required, the larger pipes, and the many fire hydrants necessary.

If there be no charge for the public use of water, the small dwelling-house, having the ordinary water conveniences, is contributing very much more for the benefit of fire protection and other public uses of water, than is the large mercantile and manufacturing property, having a high valuation and paying but a small water rent. The largest part of the revenues comes from the dwelling-houses, while the greatest benefit for fire protection is to the business interests.

Assessment of Telegraph Companies.

In his judgment in an appeal to him from the decision of the Court of Revision for the town of Collingwood, County Judge Ardagh has construed the Assessment Amendment Act, 1901, in so far as it applies to the assessment of the property of telegraph companies. The following extracts from his judgment embody His Honor's views of this legislation:

The company's appeal is on two points; (1) that said assessment is too high; (2) no real estate is held by the company in Collingwood.

To take the last ground first. By an Act of the last session of the legislature, 2 Edward VII., chap. 31, the eighteenth section of the Assessment Act was repealed and a new section substituted therefor. By subsection 2 of that section it is enacted that if the head office of any telegraph company is not in any municipality, then the assessment may be in any ward thereof. This gets over the difficulty that formerly existed when all property had to be assessed in the ward in which it was situated and valued accordingly to the great detriment of the municipality.

By subsection 3 it is enacted that the poles, wires, substructures and superstructures belonging to any such company being upon the streets, roads, highways, lanes and other public places of the municipality shall be land within the meaning of the Assessment Act, and shall, when and so long as in actual use, be assessed at their actual cash value as the same would be appraised "upon a sale to another company possessing similar powers, rights and franchises in and from the municipality." The above quotation is in substitution—as far as regards companies—of the words "in payment of a just debt from a solvent debtor" in section 28 of the Assessment Act.

In considering the applicability of the above words "to another company possessing similar powers, rights and franchises in and from the municipality" to a telegraph company such as these appellants we must, I think, read them in this way, "to another company possessing powers and rights in the municipality." As far as I know this company has no franchise from this municipality.

If they were selling out to another company, which would have the same rights and powers in the municipality, I presume the question would be, "What is the value of the plant", and that only.

If it cost an old company \$1,000, say, to put in their poles, string their wires have the line ready for use, the value could, I suppose, be that \$1,000, subject to any depreciation by reason of long use,

and supposing the sum of \$1,000 was the fair cost of completing the line.

Now, after hearing the evidence offered as to value, and allowing for depreciation, I think I am not far wrong in fixing the assessment at the rate of \$250, the same as last year.

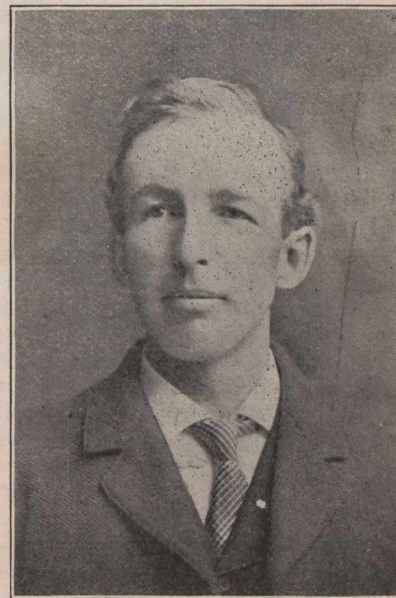
No increase in the value of the plant was shown to have taken place, but, on the contrary, it would not be wrong were a small sum allowed for depreciation.

I cannot accede to the argument that the instruments and calls should be taxed. I do not think they come under the head of "superstructures," the only word of subsection 3 of section 1 of the new Act, which might be argued to warrant such a thing.

One, Lawrence, a market gardener living in Owen Sound recently brought an action against that town to recover damages for injury to his land caused by water flowing through a cutting constructed by the defendants without the authority of a by-law. It was held that the defendant corporation are liable for damages, and a reference was directed to ascertain the amount thereof.

Clerk, Township of Hungerford.

Mr. Stokes was born in the Township of Rawdon in 1876. He received his education in the public schools of Hillier and Hungerford Townships. Owing to



MR. GEORGE H. STOKES.

ill-health he was compelled to give up school and his intention to qualify as a teacher at the age of twelve years. Ever since leaving school he has been engaged in farming, residing at present just outside the thriving village of Tweed. He was appointed clerk in March, 1901, and is also secretary of the Tweed Manufacturing Company, and local representative of the Continental Life Insurance Co.