to erect poles, string wires and operate the line through such second municipality, but upon stringent conditions as to indemnity, etc, in case of claims for damages arising against such second municipality in consequence of the erection or operation of such line. An Act of the legislature was obtained to authorize the first municipality to establish such power plant and the hy-law of the second municipality was embodied in such Act, the powers of the first municipality being expressly subject to such by-law, provided that it should be "null and void" if the line was not in operation by a certain date. The line was not completed by the date specified.

1. Can the time for completion of the work be extended by agreement sanctioned by by-laws of both municipalities without express legislative sanction?

2. Can municipality No. 2 authorize No. 1 by such agreement to erect and operate such line as effectually as would have been the case had it been completed within the time fixed by original by-law and Act of legislature?

3. Can council of municipality No. 1 effectually make future councils liable to indemnify municipality No. 2 for all claims for damages arising out of such line by agreement that provisions and conditions of original by-law shall be as effectual and binding on it as if the line had been completed in time?

4. On the poles erected in second municipality, first municipality have strung telephone wires, without the permission of the second municipality or legislature, claiming the telephone line to be part of such electric power line. In event of damages arising against second municipality from such telephone line, would the second municipality be fully indemnified from damages by a similar agreement as above mentioned, entered into by both municipalities without legislative sanction ?

1. We have examined the statute you refer to. Under clause No. 9, of by-law No. 664, of the second municipality the poles and wires should be erected and the line in operation before the 1st of January, 1901, otherwise the by-law shall be null and void. This condition has not been complied with, therefore the by-law is simply a nonentity. Since it has now practically no existence, it cannot be altered or extended, and if it were an existing by-law, since it forms part of the statute, it could not now be altered, amended, or extended by by-laws of the municipalities passed without the sanction of the legislature.

2. No.

3. No. Unless the further sanction of the legislature is obtained.

4. No.

Compelling Removal of Fences from Road Allowances.

314—A. M. P. - I write to find out how to open sideroad in township. Two men have fenced it in three places; there has been statute labor performed on it more 'or less for thirty years but it fell out of repair and was not travelled much for twenty years. Last fall there was a petition got up of twenty-fivenames to open it for a winter road, and there was \$25 spent on it and half day's road work last summer. One of the councillors told them they could put up the fence and he is not the one who is over this ward. The one for this ward says it is not right to fence it. I put up notices the last week in April not to put fences on road, but one was up on the first of May the last was put up on the 14th, but it has

1. How will I go about to getfences removed?

2. How to get councils to repair them ?

3. Does there need to be a by-law passed to open a road that the council has expended money on last year and two other occasions and a lot of road work was done. When people drove through the last few years they went through the man's field for a piece and he won't let them now.

I served one with a notice to remove fence about the 13th of May. Can the case be tried before a justice of the peace if they have committed themselves by putting up fences?

1, 2 and 3. If the fences have been erected on the highway by the present owners of the adjoining lands, as appears to have been the case, the council of your township should pass a by-law pursuant to sub-section 3, of section 557, of the Municipal Act, directing and providing for the removal of these fences within five days from the receipt of notice by the parties placing them there to do so, and that unless the terms of the notice are complied with by such parties, they shall be liable for the expense of removal. See sub-section 4. The above provision does not apply to a worm fence, which is not more than one-half its width on the road allowance. If the fences were placed on the highway by parties other than the present owners of the adjoining lands, your council should pass a by-law pursuant to sub-section 4, of section 637, of the Municipal Act. A Justice of the Peace has no jurisdiction in a matter of this kind, but persons who persist in maintaining the fences on the road allowance can be indicted.

Court of Revision Should Organize in Any Event-When is Assessment Roll Finally Revised?

315—J. R.—1. There are no appeals against the assessment roll in this township. Is it, in such a case, necessary to administer the statutory oath to the members of the court of revision?

2. In the absence of any appeals to court of revision, there cannot be any appeals to the county judge, yet the assessment roll does not become finally revised and corrected until July 6th. Do I interpret sub-section 16 of section 6, chapter 7, R. S. O., aright?

1. Yes. The council, sitting as a Cout of Revision, should know whether there are any appeals to come before the council or not. They must, therefore, organize as such court, whether there are any appeals filed to come before them or not, and to do this each member must subscribe and take the oath prescribed by the statute.

2. We do not agree with your interpretation of the sub-section. If there are no appeals to the Court of Revision, there can be none to the county judee, and the assessment roll is finally revised when the Court of Revision is clo ed. But when appeals have been made to the Court of Revision, and appeals therefrom subsequently taken to the county judge, the assessment roll will not be finally revised until the appeals have been disposed of by the judge. If no appeals are made to the county judge, the roll shall be understood to be finally revised when the time during which such appeals may be made has elapsed and not before. See also section 3, of the Municipal Act,

Municipal Bookkeeping.

The provincial municipal auditor, in his report for 1900, says : "The average township treasurer does not like a bank account. There are some notable exceptions, of course, but as a rule he is reluctant to deposit and cheque out. He would rather pay the cash. In some of the back townships no other course is open to him, but one would suppose when a county town with perhaps three or four chartered bank offices in it, is only ten or twelve miles away, that it would be more convenient for all parties, but not so, there is no point which is more contended against than this bank account question Some time ago I was at a township treasurer's place. His books were all right and a credit to him. In counting his cash, I found he had nearly \$4,000 on hand. urged him to deposit this in one of the chartered banks in his county town. Of course, I could not insist, I could only recommend, but it was of no use. He had no safe, and the money was kept in a closet in his house. Supposing the house was burned down or burglarized, it was a dead loss to him and he knew it. There is nothing against the farm, he said, and he could pay \$5,000, if required, any day. Nothing has ever occurred and it is hoped never will, but the risk is too much for a man only getting \$50 a year. Only last month I was at a treasurer's office in a Midland county township. No bank account, as usual. The treasurer said the people would not stand the inconvenience of cheques, no use to try them. I happened to notice a large cheese factory on the road as I passed. How do the fac-tory people do? Oh, he replied, they always pay by cheque, but then you see they won't do their business any other way. Another class of treasurer likes to carry the money about with him. I knew a most worthy man who was seldom without some of the municipality's money in his possession. I often spoke about the risk, but he could never see it. He had done it all his life. One day, not long ago, he was short in his cash some \$1,000 or \$1,200. He paid it out of his own pocket, for he was a well-off man, but he never knew how it occurred. The only reasonable theory that I ever heard about its disappearance was that he was robbed. It appears that he used to take a short nap sometimes in the afternoon, and the theory given was that while he was asleep some one relieved him of some of his wealth. However, no one but he and his family were the losers. There is no doubt that municipal bookkeeping will be much simplified when the corporations interested insist on bank accounts being kept in nearly all cases.

At the first meeting of the Nottawasaga council for this year steps were taken to have the Provincial auditor go over the township treasurer's books, if it could be done at a moderate cost.