

Dog-Tax Cannot Be Collected in Townships Unless Entered on Collectors' Roll.

427.—J. S.—We have in this township a dog-tax, and the assessor has not got nearly all the dogs on his roll. Will it be lawful for the collector to demand and collect the tax on dogs that are not on the assessment roll, as he makes his rounds collecting?

No. Since these dogs are not entered on the assessment roll, they cannot be placed by the clerk on the collector's roll, and the collector can collect only such sums as are entered on his roll.

An Unauthorized Resolution.

428.—1. TOWNSHIP CLERK.—The following resolution was passed in 1882 by the council of this township: "That the application of A. B. to enclose and occupy that portion of the allowance for road between lots 8 and 9 in the north part of the 7th concession of this township, be granted, until such time as said part of said line be required for the use of this municipality." A. B. now refuses to fence only one-half, and his neighbor has trouble in keeping stock from his premises. Can the council compel A. B. to put up the whole of the fence? or can they take it back, as the road allowance cannot well be made passable?

2. Can the neighbor enclose that part which A. B. refuses to fence, by fencing it in himself?

3. Or what should the council do in the case?

1. The council cannot compel A. B. to fence in this portion of the road allowance. Even if the resolution had been passed pursuant to legal authority (which we do not consider was the case) it did not bind A. B. to fence in the portion of the road allowance to which it related. It simply gave him permission to do so if he felt so inclined. The council can resume possession of the road allowance.

2. No.

3. The council should resume possession of this portion of the road allowance, and, in case they desire to thereafter close up, lease or sell it, they should be careful to proceed in the manner provided by sections 632 and 637 of the Municipal Act.

Assessment of Gas Pipes and Wine in Bulk.

Wine, unless home-made, is not a product of the field. Gas pipes should be assessed according to their value to the owners. Judge Horn, senior Judge of the County of Essex, recently gave judgment to this effect in two special cases. The assessor of Colchester South assessed the United Gas & Oil Co.'s pipes in the township, on the junk system, making the assessment \$3,000. The Court of Revision immediately raised the assessment to \$27,000, the valuation of the pipes on the basis of a going concern. The company refused to produce evidence before the Judge on the appeal, claiming that the Court of Revision had no right to make the raise until it heard evidence to warrant the move. His Honor dismissed the appeal. In the case of the Girardot Wine Com-

pany, which appealed against an assessment of \$6,000 on 124,000 gallons of wine, on the ground that the spirit was the product of the farm, and was thus exempt according to the Ontario statute, His Honor pointed out that the clause exempted only the farmers who were responsible for the cultivation of the product. When Earnest Girardot, the president of the company, grew his own grapes there was no assessment on the wine. The company's stock is worth about \$48,000. On this amount the Traders' Bank holds warehouse certificates for \$39,000, so that only \$6,000 worth of the stock is assessable. The statute provides that nothing encumbered to its value shall be assessed. The company will abide by the Judge's decision.

Return to the Ward System Desired.

We take the following from a recent issue of the *Barrie Advance*:

The municipal experiment of abolishing the ward system has been a failure in Barrie. The town council is at present entirely unable to cope with the business of the town. There are only six aldermen, where there should be twelve. An evidence of this is to be found in the fact that the council have neglected numerous works.

Among the many things the people are wanting done is the building of the new wharf. The council do not make a motion regarding it, they are evidently shirking their duty. If the council is too small why do they not admit it?

The feeling in town, we believe, would be to return to the old ward system with twelve men. To do this it is necessary to present a petition signed by 20 per cent. of the ratepayers, asking that the question be submitted at the next elections. Now is the time for the petition to be started, and we hope someone will take it up as early as possible.

An exchange has the following to say in reference to the paying by municipal councils, of physicians' bills for attendance of indigents in a municipality:

"Every now and then we hear of a medical man applying to some municipality for payment of an account incurred by attendance upon an indigent person, or a number of them as the case may be, and councillors are very apt to say nay to these requests, on the ground that the council did not solicit the attendance. That may be regarded as heroic treatment of the doctor, if not of his patient, but is it a fair adjustment of the claim? Suppose a practitioner refused attendance on such people, what would be thought of him? What motives would he be accused of, and judged by? Should he be more harshly criticised than the men who ignore his services, under such circumstances, especially if a life were at stake? Not by any means. Refusal of the necessities of life in this day and age, would be thought very severe treat-

ment to mete out to any one, if want were brought about by illness. As municipal authorities seldom refuse to pay for food, why not pay for medicine, seeing the one may be as necessary for sustenance as the other?

In the city of Berlin, Germany, the poster nuisance is under regulations which provide that posters and placards shall be affixed on the streets and highways only at such places as the city authorities prescribe. For the privilege of putting up posters at these places a tax of one cent is levied on each poster not exceeding twenty by thirteen inches, and of one-fifth of a cent on each two square inches additional. The plan has something to commend it. It enables the city to exercise control over the posters and at the same time to get some revenue out of it.

Lake Erie is now three and one half feet below the city of Cleveland base of level, the standard from which the city takes measurements of altitude. What is known to engineers as the "city datum," represents the high water mark of the lake in 1838. It cannot be said that the level of the lake is steadily lowering, as some believe, for the level has risen above and gone below the city datum several times since 1838. It is interesting to note that the greatest depths in Lake Erie directly north from Cleveland is 83 feet. The greatest depth in the lake is more than 200 feet, off Long Point.—*Cleveland Leader*.

Bonuses for the purposes and amounts named have been recently passed by the following municipalities:

Town of Orangeville, \$5,000 loan to the Dufferin Coffin and Casket Co., and \$10,000 to provide the carrying on of the manufacture of biscuits and confectionery.

Town of Forest, \$7,000 to enable a Galt manufacturer to establish a carpet factory.

Town of Peterborough, \$4,500, to purchase a site for the works of the Canadian Cordage Co.

Village of Elora, \$5,000, to purchase and equip a building for an agricultural implement factory and foundry.

Mr. John W. Butterfield, formerly tax collector of Belleville, whose sudden departure from the city on June 1 created a sensation, returned home recently. The deficiency in his accounts, as determined by a special audit, was about \$18,000, and a provisional settlement has been effected with the Executive Committee, which will be submitted to the council. Mr. Butterfield has been in Chicago, Ill.

The ratepayers of the town of Mount Forest have passed a by-law, by a large majority, authorizing the purchase by the town of the works and property of the Mount Forest Electric Co.