Houses on Road Allowance—Taxes on—Qualification of Owners as Voters.

356—Q.—There are some road allowances through a rough section of the township where there are stone quarries that have not been opened for travel. Some three or four parties have built dwelling houses on these allowances for road. The assessor has assessed them $100 each.

1. Should the clerk place them on the collector's roll for taxes.

2. Where should their names appear on the voters' list, part one or part three.

1. Yes.

2. In part 3.

Law as to Appeals from Assessment Roll

357—J. F. C.—1. Is an appeal against assessment of land in a township lawfully made when the party appealing delivers to the clerk notice of appeal in March, right after the assessor has called on him?

2. When the court of revision confirms the assessor's valuation, re said appeal, and the appellant serves the clerk in three days after, with a notice of his intention to appeal to the county judge, said notice naming the assessor as respondent, and the clerk having before the court of revision served the appellant with and also posted up the necessary statutory notices, and as I understand the statute to say that the court of revision is not legally closed until 30th June, and that the clerk should in five days after forthwith notify the judge of any appeals, can the clerk notify judge at any time before that date, or what is his proper course to take in dealing with the matter right through?

3. If the appellant did not serve his notices in lawful time on the clerk, let me know and also if such neglect would affect the validity of such appeal?

4. What are the clerk's fees, re serving notices and attending court by county judge re appeals, etc.

5. What is usually the chief guidance of the judge in coming to a decision of an appeal against overcharge on farm property?

1. We are of the opinion that this notice of appeal was legally given. The language used in subsection 2 of section 71 of the Assessment Act, fixing the time within which appeals can be made to the township court of revision, is the same as that used in subsection 2 of section 75 fixing the time within which appeals can be made to the county judge from the court of revision. These provisions limit the time AFTER which notice is not to be given, and in the case of Scott vs. town of Listowel (12 Practice Reports, p. 77) decided under what is now subsection 2 of section 75, it was held that service of the notice of appeal to the county judge from the court of revision prior to the date fixed for the closing of the court of revision is good service.

2. The time limited for closing the court of revision is the 30th of June (see subsection 19 of se tion 71 of the Act). Persons desiring to appeal from the court of revision to the county judge must serve notices of appeal upon the clerk of the municipality within five days from the date fixed by the Act for the closing of the court of revision, that is, before the end of the 5th of July (see subsection 2 of section 75). Immediately after the expiration of the time fixed for filing such appeals to the county judge, the clerk shall forward a list of the appeals to the county judge, etc., (see subsection 3 of section 75).

3. We are of the opinion that the notices of appeal were served in proper time.

4. The statutes make no provision for the payment to the clerk of extra fees for services performed under the Assessment Act, attending courts of revision, effecting service of notices, etc., nor is he entitled to any unless some agreement for payment was made with him by the council at the time of his hiring or at some other time. The performance of these duties devolves upon him as clerk of the municipality.

5. The only foundation for the decision of the judge as to whether an assessment is too high or too low, or of any other question properly coming before him, is the evidence adduced by the parties and their witnesses at the sittings held for the hearing of the appeals.

Exemption of Volunteers from Statute Labor.

358—O. M.—If a volunteer in Hamilton field battery is assessed for a house and lot and is owner of it, is he exempt from doing statute labor; in fact he is only hired to go with teams and as servant for officers.

Section 96 of the Assessment Act provides that no non-commissioned officer or private of the volunteer force, certified by the officer commanding the company to which such volunteer belongs or is attached as being an efficient volunteer shall be liable to perform statute labor or to commute therefor, but that this exemption does *not* apply to any volunteer *who is assessed for property*. Therefore this volunteer, being assessed for property is liable to perform the statute labor chargeable in respect of it, according to the scale in force in your municipality.

Hon. Mr. Stratton does not believe that the Ontario government or legislature should be asked to shoulder the responsibility for the blunders and shortcomings of Toronto aldermen. Speaking at Millbrook, the Provincial secretary said the fact was that municipalities had not protected themselves in the granting of franchises, and the blame for this neglect was sought to be unfairly placed on the legislature, which has conferred upon municipalities the power to deal with franchises. The city of Toronto granted certain rights to gas, electric lighting and telephone companies, as it had the power to do, and if the ratepayers of the city elected aldermen who would sacrifice or fail to protect their rights in these matters they had only themselves to blame. It was not an uncommon occurrence for the ratepayers to appeal to the legislature to protect them from the acts of the men they had chosen as aldermen. A a matter of fact, no city in the Province was as much indebted to the Ontario legislature for rectification of, and protection from, the blunders made by the aldermen it had elected in the past as Toronto.—St. Thomas *Journal.*

Property-Owning and Non-Property-Owning Voters.

In discussing questions of public policy, reference is not infrequently made to "property-owners' and "the best citizens," as th ugh these terms were synonymous, which they are very far from being. Statements are also frequently made that property owners need safe-guarding against the demands of non-property-owning voters. We have always dissented from this implied assumption that non-property-owning voters, as a class, are less honest than property-owners. We again state our belief that there is no monopoly of honor, honesty or intelligence by either class, and that the majority of both classes are equally honest, and will vote on questions of public policy with great unanimity if equally intelligent. Just here we wish to advance the proposition that the weight of evidence for real practical intelligence necessary to the correct solution of questions of public policy is likely to be found on the side of non-property-owners. Why? Because non-property-owners, as a class, are wage-workers. The income of wage-workers, as a class, is sufficient to enable every one of them, if so disposed, to own as many of the best publications treating on questions of public policy as anyone can read or properly digest, and the hours of employment provide unemployed time during which such publications can be read and studied. This shows that the non-property-owning class have the means and the time with and within which to become thoroughly enlightened on questions of public policy, and, as their welfare is more intimately dependent upon the public welfare than is that of the property-owning class, they have an ever present and vital reason for improving their opportunity to become intelligent, and their action on questions of public policy will be conservative and safely progressive.

Property-owners need safeguarding from proposals advocated by speculative promoters—voters of their own class. Promoters who see opportunity to make money for their own pockets will advocate any project of public improvement, or any duplication or extension of a public-service industry by means of which they can make money for themselves, regardless of the effect of their measures on the tax rate, on the value of property or the business of any existing corporations. The speculative promoter—not the non-property owning voter—is the real enemy of property-owning and industrial investors and voters.—*Public Policy.*

The two great items of municipal expenditures are those of lighting and watering the streets of a municipality. In hunting for a place to retrench don't overlook the open bunghole.

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"My dear, why don't you hit the nail on the head sometimes?"

"I do. Look at my thumb."