

J. H.—Is it legal to assess manse or parsonage residences in which the ministers in charge of their respective churches reside, when the said properties belong to and are deeded to the church?

Yes.

A. G. S.—1. An owner who is one of the assessed parties to a ditch constructed in the year 1884, under the Drainage Act, now finds that said ditch does not give him proper outlet to drain a certain portion of his lands; but by going across about 70 rods of next farm below can obtain sufficient fall.

a What would be the proper steps for him to pursue in order to obtain said fall?

b Can he proceed under section 33 of the Ditches and Watercourses Act?

2. Through a clerical error, \$5 commuted statute labor was not placed on the collector's roll in the year 1894. Can it be placed on the next roll and be thus collected?

a Take proceedings as in the case of a new drain to be constructed under the Ditches and Watercourses Act.

b No.

2. We see no objection to placing the amount on this year's roll, providing the owner of the property is the same as in 1894.

Unpaid Taxes.

The town of Port Hope during the past ten years, has lost over one thousand dollars in unpaid taxes. It does not appear very clearly why these taxes were not collected. We had been under the impression that the powers given the municipality under the Municipal and Assessment Acts were quite sufficient to enable it to collect the dues it imposed. If so then these powers have not been exercised properly, as witness the above mentioned large amount of arrears.

Councillor Quinlan a few weeks ago introduced a by-law to disqualify electors from voting at municipal elections who had not paid their taxes for the preceding year. It was voted down by the council for the reason given by some of those voting against it, that they had not had time to consider the matter. At the last meeting of the council, Mr. Quinlan stated that he intended to again introduce the by-law at the next meeting, so that the cautious wardens of the town's welfare will have time to give the subject their serious consideration. The proposed by-law has our hearty approval. It will without doubt be a great factor in the prompt payment of taxes. It is not fair to the great body of honest ratepayers that men who do not pay their taxes should enjoy equal privileges with those who do. It is not fair because those who do pay in reality pay the taxes of those who do not. If a man will not pay his taxes he should not have a vote in municipal matters.—*Times.*

The York County Council have decided to abolish toll-gates on all county roads. They also decided to petition the Legislative Assembly for an act to compel the plaintiffs in all actions against the county to give security for costs.

Fishing for Bonuses.

A TRADE JOURNAL GIVES ITS OPINION ON A CREEPY PROPOSAL.

Under the heading "Ridiculous Bonuses," the *Monetary Times* thus refers to a concern which has recently addressed all the city and town councils in the province:

"Municipal financiering is seldom brilliant, and perhaps the source of least remunerative investment to which town council apply the funds of ratepayers is in bonuses. The fallacy of the bonus system has so often been exposed, that the subject has become hackneyed; municipalities have been deceived so often, that one would expect the question of granting a bonus to be discussed in a common sense way, and business-like stipulations made. And yet the regularity with which industrial corporations seek bonuses is only equalled by the regularity with which Canadian towns grant them. The credulity of town councillors on this side the line has apparently become a by-word in the United States, and American firms of every description "seeking a new site" or "wishing to extend their business by establishing a Canadian branch," have only to make public their designs and be inundated by letters from Canadian municipal authorities. Some of the propositions made are utterly absurd. A company purporting to hail from a Michigan town has been tempting several Canadian municipalities with an offer to establish a branch of their works upon condition that they be loaned \$13,300, given free site and power, and exemption from taxes for twenty years. The estimated cost of the company's plant is \$16,000. It is probable that these enterprising makers of novelty wares will never see Canada, for there are more attractive bids on the market. A company a little more guarded in describing their wants and less honest in describing their dimensions would succeed where this concern will, let us hope, fail. Bankruptcy is the ultimate end of most concerns established in this way, while a heavy debt and oppressive taxation linger to mark the absurd policy which called them into being."

Toll Roads Commission.

The Ontario Cabinet have appointed the following gentlemen as members of the Toll Roads Commission: J. J. Mason, Hamilton, chairman; T. H. A. Begue, barrister, Dundas; Archibald W. Campbell, C. E., St. Thomas; W. S. Campbell, Brant County. The commission is formed in accordance with legislation on the subject at the recent session of the legislature.

The county council of the county of Ontario has passed a by-law to put in force the Torrens Land Titles Act in this county. They also passed unanimously a resolution recommending to the local government the appointment of his Honour Judge Dartnell as the first Local Master of Titles under that act.

Committing Inmates to Houses of Industry.

"The council may pass by-laws for committing to and detaining at such houses of industry for a period of not more than twelve months indigent persons, and the warrant of the warden or head of the council passing such by-law, under the seal of the corporation, shall be sufficient authority to the keeper of such house of industry to detain the person therein mentioned for a period stated in such warrant not to exceed twelve months, but this shall not effect the powers of committal by law conferred on any other person or officer."

This is the amendment of 1895 to sub-section 460 of the Municipal Act. It gives the warden of a county authority in a very important matter, a power that we believe has heretofore been exercised indiscriminately by members of county councils, that is, committing persons to Houses of Industry before they express their willingness to go.

Under section 462 of the Municipal Act, town and city councils have had authority to pass by-laws committing to Houses of Industry, vagrants, indigents, and other persons, but until this amendment there was no authority to force anyone to become an inmate of a county House of Industry, nor have county councils power to pass by-laws authorizing their members to commit inmates.

It is a serious matter to deprive persons, although poor, of their liberty, but when they make application for admission to a House of Industry it is the duty of the councillor or other authority to decide whether they are entitled to assistance at the institution, and if so, to issue the necessary order for admission. It is also possible that by a little persuasion many people who should be in Houses of Industry can be induced to go, but to use force in taking any person to a House of Industry without their consent, renders the person using such force liable to action at law.

Under section 460, councils have authority to pass by-laws for the government of employees and inmates. Councils of counties in which Houses of Industry are established should pass by-laws for committing to or detaining at these institutions indigent persons. These by-laws should be in accordance with the amendment above referred to.

In my judgment, all the machinery of the press used in communicating information to the public is not of really more importance to the community at large than the power of the people to communicate by advertisement and bring the buyer and seller together and give them the machinery for communicating their wishes to one another.—Right Hon. A. J. Balfour.

I never take up a newspaper without finding something I should have deemed it a loss not to have seen; never without deriving from it instruction and amusement.—Dr. Johnson.

William Newman, C. E., has been appointed city engineer of Windsor, Ont.