

spent almost entirely in the centre of the village, leaving the outskirts without fire protection. Can they compel the residents of the outskirts to pay their share of the water rate, they deriving no benefit from it? If not, state how the people should act.

2. A gentleman builds a house in the south end of the village and asks the council to extend the waterworks to it. At the same time the north-enders ask to have it extended north. The majority of the council votes in favor of it and submits a by-law to the people but part of the council works against it and it is defeated. Now they want to extend the waterworks to the house in the south end. Can they legally do this and charge to current expenses?

1. You do not say how this money was raised, but we assume that it was legally borrowed for waterworks purposes, under the authority of the Municipal Act and the Municipal Waterworks Act, and that the repayment of the loan was a liability of the village municipality. This being the case the whole of the property not exempt from taxation within the corporation limits are liable for this debt.

2. We see no reason why the council cannot extend the water-pipes in this way, and charge the cost of so doing to the ordinary current expenditure of the village, if they deem it in the interest of the municipality to do so, provided the payment of cost of work does not be extended beyond the year within which the debt was incurred.

Parent Not Liable Under the Truancy Act.

446—A. B.—A truant officer gives the parents of a child twelve years of age notice, under section 7, of the Truancy Act, that his child is not attending school as required by the Act. Assuming that the parent is engaged in a kind of business which takes him away from his home a great deal, and that for that reason he cannot control the conduct of his child as well as if he were home most of his time, and assuming that he is anxious to have his child attend school, and that he orders him to attend school, and punishes him for not attending school, is the parent nevertheless liable to the penalty imposed by the Act, by force of the words "neglects or refuses to cause such child to attend some school?"

We do not think so, for these reasons: The word "neglect" in section 8 of the Act, in our opinion, means "to omit by carelessness or design," and how could a parent be said "to neglect by carelessness or design," to send his child to school under the circumstances above stated? In the case of *Vogel vs. The Grand Trunk Railway Co.*, 10 A. R. 162, Burton, J. A., at p. 170, uses the following language: "I can hardly believe that if a specific penalty had been given, payable to a party suing, that he could have recovered under this statute as it originally stood, without proof of *intentional neglect* or refusal on the part of the company." The statute referred to gave a right of action to the party aggrieved by any *neglect* or *refusal* of the company to start trains at the advertised hours, with sufficient accommodation for the transport of passengers or goods, etc." It seems to us that there is stronger reason for holding that neglect under Truancy Act must be by carelessness or design, because punishment provided is of a *quasi* criminal character.

Taxation of Church Property.

On what reasonable grounds can church property be exempted from taxation?

Some reasons have been advanced for the exemption, but they will scarcely bear scrutiny. It is said that churches are beneficial to the morals of the community. But so are many other things and it would never do to assess anything on the ground of its moral worth to the community.

It is urged that as the churches are the common property of all, no one would be benefited by taxing the churches since all would have to pay. Yes, but all would reap the benefit of it, and besides the taxation of church property would so diminish the rate that a man would have to pay less on his own property.

Religion should be encouraged, it is said. That is true, but will the church, which is truly religious, seek to avoid its obligations to the community for the benefits received by it? True religion usually pays its debts.

Other reasons have been advanced in favor of this exemption, but an examination of them will show that they are not based on reasonable grounds. Church property should be taxed just the same as other property.—*Kingston News*.

Assessor's Pay for Equalizing Union School Section Assessment.

We observe from newspaper accounts of council meetings throughout the Province, that it is a common practice for township councils to pay their assessors their fees for equalizing the assessed value of union school sections under the provisions of sec. 54 of the Public Schools Act (1901). This mode of procedure is irregular and improper, as we have stated in these columns on several occasions in answer to enquiries made by subscribers to that effect. These fees or charges should be paid by the board of trustees of the union school section and included by them in their estimates when making application to the municipal council for imposition of the annual school levy. If the council pays this in the first instance, it is extremely doubtful whether the amount can be charged against the union school section, and retained by the council out of the amount of the next annual school levy payable to the trustees of the union school section. This being the case the amount of such fees or charges would have to be borne and paid by the general fund contributed by all the ratepayers of the municipality. This would be manifestly unfair, as the work was done for, and redounds to the benefit of the ratepayers of the union school section only. Some time ago the school inspector of a western county communicated with the Provincial Minister of Education on the subject, and received the following reply:

DEAR SIR,—I am directed by the Minister of Education to state, in reply to your letter of the 17th inst., that the work of the assessors becomes that of referees or arbitrators, when engaged in equalizing the union school sections' proportion, and their payment would be from the *funds of the union section*.

Your obedient servant,

JOHN MILLAR,

Dep. Minister.

Toronto, Feb. 20th, 1896.

Should Mortgages be Taxed?

It seems unjust that a man who owns a house on which there is a mortgage of \$2,000, should pay taxes on the \$3,000, while the holder of the mortgage escapes the payment of any tax. Still it is a very difficult matter to find a cure for this. It has been suggested that the owner of the mortgage should be taxed for the amount of it. But it is questionable if that would improve matters. The lender of money would simply put up the rate of interest so as to cover the added expense of paying taxes, and the owner of the property would not gain by it. This plan has been tried in some of the States, but has not been a decided success.—*Ex*.

A large meeting of municipal representatives from the county, township, town and village councils of Victoria County was recently held at Lindsay, to discuss the matter of a county road system, in order to take advantage of the million-dollar appropriation. Warden James Graham, who occupied the chair. Mr. A. W. Campbell, Commissioner of the Highways, and others addressed the meeting, which was of an enthusiastic character. The decision of the meeting, with the exception of three townships, was in favor of a country road system, and those dissenting merely wished further opportunity to consult their constituents before the next meeting of the county council. The movement in favor of a county road system is spreading and has already been planned by a number of counties.

Mr. A. W. Campbell has been invited to speak at a good roads picnic at Knowlton, Que., on Tuesday next, and will probably go.—*Globe*.

A municipal union has been formed in Toronto this week for the purpose of watching over and protecting the interests of the municipalities of the province. The intention is all right but the union, which is composed of representatives from the various councils, is likely to suffer from the fact that the tenure of municipal office of its members is, as a rule, fleeting and changing membership is not favorable to continuity, either of interest or of purpose. The union will be made most effective by having a good representation of the permanent heads of the civic departments of Ontario's towns and cities.—*Ex*.