

poles and wires, and if they are also liable to be assessed for each of the phones, and if so what would be the value of long distance phones?

2. There has been put down on private property two gas wells (not very strong ones) by a company organized for the purpose. Are they liable to be assessed for them?

Sub-section 3 of section 18 of The Assessment Act (as enacted by section 1 of chapter 31 of The Ontario Statutes, 1902,) makes provision for the mode of assessment of the poles, wires, etc., of Telephone Companies. It provides that such property shall be "land" within the meaning of The Assessment Act, and shall, when and so long as in actual use, be assessed at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises in and from the municipality and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting its value, including the non-user of any of such property, etc. The telephone instruments and attachments are assessable as realty on the principle laid down in re Canadian Pacific Telegraph Co. 34, C. L. J. 709. Applying these principles the assessor will have to use his own judgment in placing a value on this property for assessment purposes, after he has informed himself as to all the circumstances of each particular case. (See also section 28 of The Assessment Act).

2. Assuming that the private property upon which the wells have been put down has been assessed against the owner, there cannot be an additional assessment against the company in respect of the wells.

Defaulting Pathmasters -- Resolution Changing Constitution of County Councils--Regulating Duties of Inspectors of Sheep Killed.

124--J. W. C.--We have a pathmaster in our township who did not do any of his own work nor warn out any of the men in his division neither returned his list to the clerk. The clerk put the roadwork at \$1.00 per day in the taxes, the different men each refuse to pay it to the collector and are not willing to agree to do the work in 1904, claiming they have not now got to perform their statute labor of 1903. We have no by-law to fine officers not performing their duty.

1. Is there now any way to get the statute labor from the men?
2. Does the lapse of time now prevent us doing anything in the matter?
3. What would you advise doing under the circumstances?
4. Section 63a Consolidated Municipal Act, 1903, second line says: "at a special meeting called for that purpose" would a resolution passed at a regular meeting be of no effect?

5. If the council pass a by-law under section 537, appointing inspectors of sheep killed by dogs, where will we find regulations regarding their duties, pay, etc.?

1. The council cannot compel the owners on this road division, who were charged with statute labor in 1903, to perform the work, or pay the commutation therefor, since they did not receive the notice or demand, to perform this statute labor required by sub-section 1 of section 110 of The Assessment Act.

2 and 3. We do not see that the council has now any remedy against the pathmaster in default, since there is no by-law of the municipality passed pursuant to section 702 of The Consolidated Municipal Act, 1903, providing for the infliction of fines on pathmasters who make default in the performance of their duties.

4. This resolution, in order to comply with the provision of this section, must be passed at a special meeting called for the purpose, and if passed at an ordinary regular meeting of the council will not be sufficient.

5. Sub-section 2 of section 537 of The Consolidated Municipal Act, 1903, empowers councils of townships to pass by-laws "for regulating the remuneration, fees, charges and duties of such officers" (including these inspectors). The council should therefore pass a by-law under the authority of this sub-section regulating the duties, pay, etc., of these officials.

CONSTITUTION OF COUNTY COUNCILS.

The Victoria county council is opposed to the county council legislation of last year, and has petitioned the Legislature for the following among other reasons:

1. That the constitution of county councils should be uniform throughout the Province. That any change made should be by direct enactment of the Legislature.

2. That no opportunity was given for the full consideration or discussion of the question by county councils.

3. That the County Councils Act of 1896 was a complete solution of the peculiar and unsatisfactory conditions that then appertained to the administration of county council affairs.

4. That in the County of Victoria the present representation in county council is ideal in its equality, taking into account the area, value, location and population of their representative divisions.

5. That the councils of nine local municipalities possessing an aggregate of one-eleventh part of the value of the county now have it in their power to over-ride the will of the other eight municipalities paying ten-elevenths of the county rate.

6. That the county council term in the proposed change is limited to one year. That will militate against the initiation and systematic carrying out of projects for the improvement of roads and other work for the benefit of the public.

The county council of Northumberland, in petitioning against the same legislation, state:

1. That the change is not in the best interests of the ratepayers throughout the county, nor in that of the other counties in the Province.

2. That under the present Act the interests of counties are economically and fairly dealt with.

3. That it is not expedient that the county councils should be composed of Reeves and Mayors without public discussion or the vote of the ratepayers thereon.

The county council of Kent state in their petitions that there is no want, no agitation or no public necessity for a change in the county council as at present constituted.

One of the strongest arguments against the new county council legislation is that in some cases it will place too much voting power in the hands of one man. County councillors from the same district do not always agree; in most cases they have different political opinions. The new system, if adopted, will magnify all possible defects in the present or former constitution of county councils.

MUNICIPAL PROGRESS IN GREAT BRITAIN.

Municipal trading has not been condemned by the local taxpayers in England and Scotland. The town and district councils are elective bodies, which are compelled to render an account of their stewardship, and if they attempt to do too much or manage badly they are exposed to distinctive criticism and suspension from office. The fact that the development of municipal socialism in the English and Scotch centres of population outside of London has been continuous, and that there has not been, except in a few instances of gross mismanagement, organized opposition to it, is decisive proof that the taxpayers' interests have been adequately protected. Such resistance as has been offered to the expansion of these municipal activities has come mainly from self-interested corporations, which were anxious to retain control of tramways, gas and water supplies, and to supply towns and suburban districts with electric light and power.