

payment of taxes due for ten years may be enforced by sale.

Dog Tax.

235.—G. A. A.—Some say that when a bitch is splayed she should be assessed \$1.00, the same as dogs. What say you?

A \$2.00 dog.

Municipal Declaration of Office.

236.—J. R. B.—Should a man who acted as deputy-returning officer for 1896 and 1897 be appointed by the reeve auditor for the same municipality? And notwithstanding he was notified that he could not legally act, yet he took declaration and performed his duty as auditor, what might be the consequences?

There is no penalty for making declaration contrary to the municipal law.

The Municipal World.

A clerk of twenty five years standing who guides the destinies of two townships, assures us in a postscript to the following letter, that he is giving us his real opinion:

I beg leave to congratulate THE MUNICIPAL WORLD on its continued success, and on the high place it holds in the estimation of municipal officers throughout Ontario. While its style and general appearance are creditable alike to its printers and proprietors, its contents are most valuable to every one interested in municipal affairs. If anything was wanting to show you how high it stands in the confidence of municipal officers, the long list of questions asked and answered each month would be quite sufficient. Though the questions asked often are incomplete and sometimes quite unnecessary, showing that the persons asking them have not taken the trouble to examine the statutes or made themselves acquainted with municipal law, yet they are always patiently answered, and all important questions, in a way that shows both research and knowledge of the various subjects. Yet notwithstanding its great value and the fact that it is the only journal entirely devoted to the interests of municipal corporations, published in Ontario, there are township councils so penurious that they cannot afford more than one copy for the clerk or reeve perhaps. And, "O tell it not in Gath," there are some too poor to take even that one copy. Wishing prosperity to THE WORLD, I am, sir,
A TOWNSHIP CLERK OF 25 YEARS STANDING.

An extension of the Peterborough street railway is proposed.

Mr. James Beattie, of Fergus, has been appointed to succeed his father, the late John Beattie, deceased, who was county clerk of Wellington for twenty-six years.

No amendments were made this year to the School, Drainage, Ditches and Water-courses or Tile Drainage Acts.

The Ontario municipal system finds an exponent in THE MUNICIPAL WORLD, published in St. Thomas, which has come to be recognized by municipal officials and councillors, as an authority on the many mixed questions of procedure that perplex and worry them. Its editor Mr. K. W. McKay, is county clerk of Elgin, and is one of the best posted men on municipal matters in the Province.—*Montreal Herald.*

Statute Labor.

SHOVELLING SNOW.

During recent winters a great deal of snow-shovelling has been done, and it has been customary for the township councils to remit the statute labor to those who demanded pay for this work performed. The result has been that when the time for repairing the roads has arrived there is no statute labor to be performed, except at the expense of the township. This state of affairs would not be so bad if every ratepayer charged for his labor and was paid, but many, who consider good roads indispensable, do not charge. In this way they not only keep the roads in their own section in good repair, but as ratepayers of the township, they help to bear the burden of repairing the roads in other parts of the township where the residents have not interest enough in good roads to do their snow shovelling without charge.

Farmers who charge for every minute's work may delude themselves into believing that they are getting so much out of the municipality by shifting the burden onto other shoulders, but it is a short-sighted policy. Roads cannot be kept up so well and they share in the bad roads as well as their neighbors.

The councillors of the various municipalities will do well to look into this matter. If the township is to keep the roads in repair, it should be so understood, and then the council could consider the most economical means of performing the work.

Under the present system, after the statute labor has been used up in snow shovelling, no repairs are made on the highways unless complaint is made of the dangerous places in the road. It will be readily seen that under such treatment far greater expenditure will be needed to keep the roads passable, while they can scarcely be kept in good condition.

Now if the work were turned into the hands of the township, a number of men could be kept whose duty it would be to keep the roads right, summer and winter, thus saving considerable expense. The present mode of roadmaking hampers the council and something should be done to institute a new system.—*Uxbridge Journal.*

Assessment of Dogs.

These days when the assessor is making his rounds we are sometimes asked as to the minimum age at which dogs can be assessed—or rather at what age are owners liable to be taxed for such animals. In reply, we may say that the statute does not fix any minimum age, and hence it becomes the duty of the assessor to assess every dog without regard to age. We have heard of some municipalities passing by-laws exempting all pups under three months, but we do not remember seeing authority for this, although it seems reasonable.—*Newmarket Era.*

Collecting Taxes.

It may seem a little early to talk about collecting taxes, but it is none too soon to think of the best way of doing it when the time does come. The present method of collecting nothing before handing the roll over to the collector, and then let every one vie with his neighbor as to which can keep back payment the longer is the worst possible method that could be adopted, as no one feels that he should pay before his neighbor. The way to collect taxes early is to offer an inducement to pay them. Then every one knows that he will get his premium for prompt payment, and doesn't care who lags and loses his forfeit.

Several municipalities have their eyes open to the faults of the present procedure and are applying the remedy. The following plan is being adopted in many places: The roll is made out, and the clerk notifies each ratepayer of the amount and the terms of payment. The money is to be paid to the treasurer or the bank he may appoint. Three per cent. discount is allowed up to September 15th; 2 per cent. from then until November 1st, then taxes are payable at par until December 1st, after which 3 per cent. is charged by way of interest. By this means very little is left for the collector to do, and money is always on hand when required. Let other municipalities follow the good example, and, to do that, before it is too late and perhaps forgotten, the matter should be taken up at an early meeting.—*Cardwell Sentinel.*

Single Tax.

"Bystander," in the *Farmers' Sun*, refers to the single tax theory as follows: It is astonishing what a hold the fancy for laying all the taxes on unimproved land seems to have upon a certain class of minds. Not a week passes without bringing to the "Bystander" some passionate protest on this subject. How is it possible that land without improvements, which can yield nothing, should produce the whole of the public revenue? Is a vacant lot to pay the same tax as one of the same size covered with a department store ten storeys high and filled with valuable goods? Do not the departmental store and its contents require a good deal more than the vacant lot the services and protection of the Government, for the maintenance of which the taxes are paid? What are the "improvements?" They are nothing less than the wealth of the country. How is this to be exempted from taxation? The fact seems to be that the heart of the single tax men is stirred and their theory is suggested by the rise in the price of city lots.

Byers—What is your idea in getting vaccinated on your rheumatic arm?

Seller—Economy of pain. It couldn't make the arm hurt worse than it does already.