

lets. This is a case where the person aggrieved or suffering damage should institute proceedings under the Ditches and Watercourses Act for the making of an award whereby the rights and interests of all parties concerned would be properly adjusted.

#### Duties of Collector.

279—G. H. Please tell me, if a man having land in the municipality of G, and assessed as owner on the roll, and works some of the land in G, but lives in another township in the same county, is the collector for G obliged to go out to the other township and see if he has chattels there, there being no personal property assessed?

2. Or can he return the tax on land in G, there being nothing on the land in G to get?

3. If he cannot return it on the land, please explain section 156 of Glenn's Guide. It seems to suit this case.

1. Clause 1, of subsection 1, of section 135 of the Assessment Act, provides that, if any person neglects to pay his taxes within fourteen days after demand or notice served (as the case may be), the collector may, by himself or by his agent, levy the same with costs upon the goods and chattels wherever found within the county, within which the municipality lies, belonging to or in the possession of the person who is actually assessed for the premises, and whose name appears upon the collector's roll for the year, as liable therefor. Consequently before the collector in this case can make the return of his roll, pursuant to section 148 of the Act, he must first ascertain whether this owner has any goods seizable under the provisions of sections 135 in the adjoining township where he resides, and, if he has, and does not pay his taxes within the time mentioned in this section, the collector should seize and sell the same to realize the amount.

2. Not until he has ascertained that there are no other goods within the county seizable for these taxes under the provisions of section 135.

3. Section 156, of the Act, applies only to cases mentioned in the preceding section (155), that is to non-resident lands which have become occupied or built upon since the arrears returned by the county treasurer to the township clerk have become payable in respect thereof.

Road reform is progressing in East Gwillimbury. Last year the council allowed the ratepayers the privilege of commuting one third of their statute labor at sixty cents per day, the council expending the same in contract work. The last election, we are informed, was largely fought on these grounds and the result is in favor of the abolition of statute labor.

Actor—Hurry up, or we'll miss the train.

Actress—I can't find my diamonds or my purse.

Actor—Oh, well, never mind.

Actress—Yes, but the purse had a dollar in it.

#### Drainage on Railway Property.

In moving the second reading of his bill respecting drainage on and across the property of railway companies, M. K. Cowan (South Essex) gave a brief sketch of the history of the legislation with respect to this intricate and troublesome question. He explained that the object of the bill was to adopt the legislation by the legislatures of the various provinces with respect to drainage across the lands of private owners, and make it applicable also to drainage across the lands of a railway company. Provision was made for a conference between the engineers of the railway and the official of the municipality to determine the point at which the railway should be crossed and other matters of details, with right of appeal to the county judge. The difficulty which arose from the objection of the railway company to allow other bodies to construct culverts or other works upon their property was overcome by a provision that the company may itself do such work. In the counties of Essex, Kent, Elgin and Lambton there were, he pointed out, large tracts of land, the natural drainage of which had been entirely blocked by the right of way of the railway companies which intersect these counties from east to west. As there were, owing to the physical features of the country, no "watercourses," under the interpretation placed upon the language of the statute, to carry off the surface water, the farmers could obtain no redress without appeal to the Railway Committee of the Privy Council, an ordeal of such a formidable nature that it frightened the average farmer off. The consequence was that a large percentage of farmers lose their crops every few years owing to the water lying on the land. Mr. Cowan said there was no question the railway companies were antagonistic to the works of drainage through these counties, the cost of which bore heavily upon the farmers and municipalities, amounting to a direct tax ranging from 75c. to \$3 per acre. He gave as an illustration a case in which a railway company insisted upon an advance payment of \$1,500 before they would allow the girders of their track to be raised in order to allow a dredge, which was engaged in the work of constructing a drain under contract with the municipality, to pass under the railway track, although the actual cost of the alteration to the company was represented by the labor of twelve men for a few hours on Sunday. When the drainage was completed the railway company refused to allow the dredge to pass out again without another payment in advance of \$1,500. Mr. Cowan figured out that the railway company, in this instance, charged \$31 per hour for labor for which they paid their employees 12½ cents.

The bill was given second reading, and referred to the committee on Railways and Canals.

#### The National Conference of Charities and Correction.

Dr. Rosebrugh, of Toronto, Secretary of the Canadian Conference of Charities and Correction, writes as follows: "Permit me to call attention to the annual meeting of the Conference of Charities and Correction of the United States and Canada which will be held this year almost at our doors, namely at Detroit, Michigan, commencing May 28th and lasting one week. This will be a rare opportunity for people in Ontario, and especially western Ontario, to attend this important Conference. In addition to papers, addresses, discussions, the following standing committees will report, viz.: 1. Reports from States and Canada. 2. On county and municipal charity. 3. On care of feeble-minded and epileptics. 4. On prisons and reformatories for adults. 5. On care of destitute and neglected children. 6. On reformatories and industrial schools. 7. On organization of charity. 8. On politics in charitable affairs. 9. On public policy in the care of the insane. 10. On jails, lockups, etc. 11. On state boards and commissions.

We will be glad to see a large representation from Ontario."

Under the modern way of doing road-work in the township of Tecumseth, the Cookstown portion of Tecumseth township furnishes from seventy to seventy-five days work as statute labor. With the exception of a little tinkering at the sidewalk, the gravel represented by one hundred and forty to one hundred and fifty days work, has been diverted to opening and improving roads in the township, and this village has been done out of its just rights, as not one ounce of gravel has been put on our streets for the past two years by the township. Every farmer who uses this market is deeply interested in this matter. We have suffered long from unfair treatment.—Cookstown Advocate.

Neepawa, Manitoba, has had upwards of a year's experience in the ownership and operation of a lighting plant and a telephone service by the municipality. It has 1,400 incandescent lights installed, and 150 street lights, and has 129 telephones. The cost of operation for somewhat more than a year has been \$5,779.36, and the receipts have amounted to \$7,804.73, showing a total gain of \$2,025.37.—E.x.

The township of Kitley voted down the by-law to do away with statute labor. Wolford did the same. The ratepayers of Kitley and Wolford are evidently quite satisfied with their present system of road-making.

Husband—I cannot get the castors under the book case to work at all, and I've oiled them twice.

Wife (with conscious superiority)—But you didn't use castor oil.