

The Municipal World

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In the interests of every department of the Municipal Institutions of Ontario.

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The Assessment Commission.

The impression created by the extract from the *Globe* published in our last issue, was that the Assessment Commission would limit its inquiries to the taxation of Electric, Telephone, Telegraph and Railway Companies, departmental stores and exemptions, and that other matters in which municipalities generally are interested were not included. The official instructions recently issued show that this is an erroneous impression. The commission is to enquire into and report upon:

1. The operation of the laws now enforced relating to the assessment of different classes of property for the purpose of municipal taxation in the province of Ontario, the collection of taxes and the sale of lands for arrears thereof, and the duties of municipal officers in relation thereto.

2. The assessment of lands and the improvements thereon respectively.

3. The most equitable methods of assessing stocks and other property of mercantile firms and corporations.

4. The most equitable mode of assessing companies operating public franchises under statutes in force in this province, or under agreements with municipal corporations, such as companies for the supplying of water, light, heat and power to municipalities and the inhabitants thereof, telegraph and telephone companies, and companies operating railways, street railways and electric railways.

5. Improvements in the Assessment Laws of Ontario suggested by legislation of recent years in other countries.

6. The statutory exemptions from taxation now in force and as to what, if any, changes should be made therein.

7. The rearrangement, revision, amendment and consolidation of the provisions of the Assessment Act and the amendments thereto, and to prepare such amendments as may appear to be advisable.

8. And to enquire into, hear and consider and report upon any other matters connected with assessment and taxation of property which may be brought to the attention of the said commissioners, or which may appear to them to be proper subjects for consideration.

We will be pleased to receive from readers of the *WORLD* opinions in reference to changes that should be made in the Assessment Act. The Commission recently appointed will soon commence its duties and all communications received will be considered.

That defects are to be found in the present laws, every one will admit, and municipal councillors and officers of the Province who are administering these laws, are in the best position to offer practical suggestions that will remedy the defects and assist the commission in reporting an equitable system of assessment and taxation.

Cattle Tag By-Law—Courts Uphold It.

In the case of Ross vs. township of East Nissouri, Mr. Justice Rose recently gave judgment on a motion to quash by-law 367 of the township of East Nissouri, substantially on the grounds that the corporation has no power to require a license fee from the owner of the cattle therein referred to. By-law 308 prohibits the running of cattle at large, and the by-law 367 amends the former and provides that milch cows, heifers and steers, under two years, may graze on public highways subject to an annual fee of \$2, and having a tag securely attached bearing a registered number. The by-law was passed under section 546 of the Municipal Act. Held, that if the license fee had been imposed for revenue purposes it would be difficult to sustain (see cases cited in Biggar's Municipal Manual, page 344,) but if limited to the necessary expense of issuing the license and expenses, etc., incurred, it may be sustained, and there is nothing in evidence to show that the fee is excessive. Cattle may be allowed to run at large, and if so, they may graze on the sides of the highways, nor is this a letting out to pasturage of the lands of the corporation. Motion dismissed with costs.

The foregoing decision bears out the opinion given by us on several occasions, that a tax cannot be imposed upon the owner of cattle running at large as can be done in the case of dogs.

A fee sufficient to cover the expense of a tag, issuing a license, etc, may, however, be charged as was done in this case. In this case there was no evidence that the fee charged was imposed for revenue purposes; or that it exceeded the expense of the tag, issuing license, etc., and there-

fore the court refused to quash the by-law. We have also expressed the opinion that the council has no right to lease a highway or part of it for grazing, purposes but a by-law, permitting cattle to run at large though the effect of it is to make grazing on highway lawful, is not the same thing as leasing the highway or a part of it for pasture.

The Ideal City.

(Rev. Charles M. Sheldon.)

What makes the city great and strong?
Not architecture's graceful strength,
Not factories' extended length,
But men who see the civic wrong,
And give their lives to make it right,
And turn its darkness into light.

What makes a city full of power?
Not wealth's display nor titled fame,
Not fashion's loudly boasted claim,
But women, each in virtue's dower,
Whose homes, though humble, still are great
Because of service to the State.

What makes a city men can love?
Not things that charm the outward sense,
Not gross display of opulence,
But right, that wrong cannot remove,
And truth, that faces civic fraud,
And smites it in the name of God.

This is a city that shall stand,
A light upon a nation's hill,
A voice that evil cannot still,
A source of blessing to the land;
Its strength not brick, nor stone, nor wood,
But Justice, Love and Brotherhood.

Fee v. Township of Ops.

Judgment in action tried at Lindsay brought by land owners to recover damages for negligence of defendants, and their failure to maintain the drain along the boundary of plaintiff's land, and for a mandamus or mandatory injunction to defendants to repair and maintain the drain. Leave to plaintiff to plead the absence of an engineer during the construction of the drain as evidence of negligence refused. Held, having regard to the rough character of the drain in 1881, to the extent of the work, and to the amount of money allowed, that all that was to be reasonably expected was top drainage of a superficial character, and, also, having regard to the length of time elapsed and to the fact that defendants have only just been authorized to, and are proceeding upon, a new and general scheme of more effective drainage, that the action should be and is dismissed with costs.

An Oratorical Study.

"You never studied oratory?"
"No," answered Senator Sorghum.
"I never cared to be a speaker."
"What is your idea of a true orator?"
"An orator, sir, is a man who is out trying to get votes without paying for them."—*Washington Star*.