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ST. THOMAS, ONTARIO, APRIL 1, 1904.

The council of the City of Windsor has passed a by-law abolishing the ward system.

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Mr. D. L. McPherson has been appointed clerk of the Town of Clinton to succeed Mr. Wm. Coates.

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Mr. A. C. Crosby has been appointed clerk of the Village of Southampton to succeed Mr. James Howe.

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Mr. D. J. C. Munro has been appointed clerk of the Town of Thorold, to succeed Squire W. T. Fish, deceased.

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Mr. F. H. Macpherson, of Windsor, has been appointed by order-in-council to make a special audit of the accounts of the Township of Sandwich West.

* * *
The first rural consolidated school in Canada has been opened at Middleton, Nova Scotia. Eight districts are consolidated, and eleven vans convey the children to and from school, the longest trip being 6½ miles. The experiment will be watched with interest.

* * *
Representatives of the nine school sections in the Township of Stamford met in Niagara Falls, on the 16th March last for the purpose of considering the advisability of establishing a consolidated school in that municipality. The majority of the representatives favored the scheme, and their discussion of the matter resulted in the passing of a resolution appointing a committee to plan routes for vehicles to carry the children, and to get estimates of the cost of the work.

* * *
The trustee of rural school sections generally will be interested in the judgment recently delivered by Mr. Justice Street in an action brought by a lady teacher against the Board of Trustees of a school section in the Township of Melancthon. The action was brought for \$2,500 damages for illness resulting, as she alleged from cold feet, due to the neglect of the trustees to appoint a

caretaker to see that the school was kept warm. The presiding Judge dismissed the action, but in his judgment makes the following remarks: "It is not to be believed that a chill, sufficient to cause so severe an illness, happening on Monday morning and hardly noticed by plaintiff herself at the time, could have remained dormant in her system till the following Thursday. The defendants, however, had disregarded their statutory duty to employ a caretaker and to have fires lighted an hour before the opening of the school—a duty owed to the teacher, the pupils and their parents—and have probably narrowly escaped being made liable to heavy damages for neglecting it."

TAXATION OF RAILWAYS.

An ideal system of taxation should be simple, equitable and uniform.

The difficulties attending the determination of such a system have been brought prominently to the attention of the public through reports of proceedings before the special committee and the Legislature.

The assessment of railways and all public corporations on the same basis as other property is necessary if a uniform and equitable system of municipal taxation is desired. This can only be done by a Provincial Board of Assessors. A division of the taxes paid by public corporations between the municipalities and Province does not affect the principle. We should be able to say that farmers, manufacturers, railways and other corporations are all taxed in the same way and at the same rate.

The success or failure of such a law would depend upon the action of the Provincial Board, the members of which should be carefully chosen. They should not be bound by hard and fast rules in the method of assessment. Experience only can suggest the most practicable and most equitable plan to pursue. The board would in time be able to lay down uniform rules of assessment and place upon corporations in any particular locality a value which is fairly equivalent to that put upon other property. The Provincial Board idea for the assessment of corporations, is being rapidly introduced throughout the United States, and is proving satisfactory. It produces equality and additional revenue. In this Province the taxation of railways has been popularized by the Pettypiece bill. Farmers associations, municipal councils, boards of trade and other bodies have petitioned for it, and the leader of the Opposition has expressed his approval. It now remains for the Legislature to consider it in the usual way.

The Political Science departments of our Provincial Universities may do a great public service during the present year by preparing a scientific criticism of the report of the Assessment Commission and the taxation and supplementary revenue laws of the Province.

THE MUNICIPAL WORLD is the most helpful publication in its special field and is doing much to enlighten the public regarding municipal government.