provides that the company shall at all times keep lighted the lamps at their own cost, unless when prevented by some unforeseen accident not occurring through any default of the company, but in any event the company shall pay fifty cents for each night for each lamp that is not kept lighted to the satisfaction of the superintendent of fire alarms, whose report is to be final and conclusive as to the number of lamps not kept lighted by the company according to the terms of this agreement. The Master held that the company were to be paid the contract price for the period when no light was furnished, and that the city were entitled to deduct therefrom penalties liquidated at fifty cents for each unlighted lamp during the same period. The chancellor reads the contracts as meaning that if no light was furnished from unforeseen accident there was to be no pay and no penalty during such times; when light began to be furnished then pay began *pro tanto*, the company all the while being in no default. Appeal of plaintiffs allowed with costs, and appeal of defendants dismissed with costs.

A Defective Assessment.

The town of Huntsville is without an assessment for the year 1902, Judge Mahaffy having declared the assessment taken to be null and void, the proceedings having been irregular. Last year Huntsville was proclaimed as a town, and forgeting the fact that it was in the District of Muskoka, and entitled to only township privileges, its council proceeded to appoint an assessment commissioner, who associated with himself two members of council, and the three proceeded to appoint an assessor. The commissioner raised the assessment, and there was a general appeal, also an appeal to the Judge from the Court of Revision. At the judge's court, Mr. R. D. Gunn, K. C., appeared for the appellants, and showed that the council had neither authority to appoint an assessment commissioner nor allow its members to sit with him as a board, but to appoint an assessor only who shall return his roll before the first of May. The judge ruled accordingly, threw out the whole assessment. It is difficult to state what the position of the town now is, and whether it can collect taxes without an assessment is a point for the courts to decide.—Orillia *Times*.

"There's nothing in my name, no matter what Shakespeare says," commented the new boarder.

"How's that?" asked the landlady.

"My name is Naughton," answered the new boarder. By diligently explaining the meaning of "naughts" he managed to draw non-committal smiles from a few of those present.—*Baltimore American*.

"He is awfully nice," she sobbed, "but I can't—I can't"

"Can't what?" queries the mother.

"Give up my name of Willoughby for his of Snobkins," was the tearful answer.

COMMUNICATIONS.

Clerk's office, Paisley, 9th August, 1902.

The Municipal World, St. Thomas:

As the implement manufacturers of the cities try to kick out of paying their just taxes in villages and towns where they may have branches, and in in some cases have been successful in getting free on appeal, while in others they are not assessed at all, the enclosed judgment in the appeal from the Court of Revision to the county judge might be of interest to some of your readers. The Frost & Wood Co, Ltd., also appealed with a like result.

Yours truly,
TOWN CLERK.

JUDGMENT.

In the matter of Appeal from the Court of Revision of the Municipal Corporation of the town of Paisley, ———, appellants and the Municipal Corporation of the Village of Paisley, Respondents.

The Appellants are manufacturers of various kinds of agricultural implements which are made in Toronto. In order to sell these machines they ship samples of the different kinds to agents residing elsewhere, who as a rule sell the machines, showing the samples and ordering those sold from Toronto, but if occasion requires they sell the samples when so directed from the head office. In this case the municipality assessed a number of said machines which were in the possession of the company's agent at Paisley. Over the door of the place of business was a painted sign of the company. Besides the machines for sale by the agent the company store there such part of the different machines as are necessary for them to use in making repairs of such machines as have been sold and broken. The agent is paid by commission on the sales. These samples were shipped from Toronto to Paisley so early this spring, before the snow left the ground at Paisley, that it is unlikely that they were assessed in Toronto, and a general agent of the company, who testified, could not say they were assessed there and in fact it was tacitly admitted that they were not, and if they were not so assessed the company will escape taxation thereon if they cannot be assessed at Paisley, contrary to the spirit of the act enunciated in section 7—"All property in this province shall be liable to taxation"—with certain exemptions. The company know whether this property was assessed at Toronto or not, and in the absence of evidence to that effect, I cannot presume one way or the other in the matter. It is true they produced a certificate dated April, 1902, signed by R. J. Fleming, stating that he had assessed the company for the whole of their personal property at their head office at Toronto, but this falls far short of testifying that he had assessed the property in Paisley, even if he had the right to do so, for at the date of this certificate, this property was in Paisley. Section 40 of the Assessment Act, sub-section 2 is as follows: "If a partnership has more than one place of business each branch shall be assessed as far as may be in the locality where it is situated for that portion of the personal property of the partnership which belongs to that particular branch, and if this cannot be done other provision is made." That it can in this case be done admits of no doubt, as it has been done, and for a sum that is not objected to. Then has the company a place of business at Paisley. If so, that branch of their business is assessable there. That the company have a place of business there when their goods are placed for the purpose of sale in the custody of their agent and that the public come there and purchase from him cannot be denied, so that if the property which has been assessed belongs to that particular branch, then I should dismiss the appeal. I think it does so belong, for if not, it does not "belong" anywhere. This case is quite different from Watt vs. the city of London. The sugar there assessed was simply deposited in a warehouse, not in charge of an agent for a day, and all the business concerning it was done at Brantford, nothing more being done in London than merely shipping the sugar to purchasers, and it could not be said that the plaintiff had a place of business in London. The appeal is therefore dismissed.

Walkerton, July 24th, 1902.

(Signed,)
WM. BARRETT,
J. C. C. B.

Brantford, July 31st, 1902.

Editor Municipal World, St. Thomas:

DEAR SIR,—I am quite interested in your article of July, entitled "School property not an asset of a municipality," and am pleased that same has called forth a discussion in your August number.

I will not attempt to find fault with your construction of the wording of the Statute, but think it is abundantly clear that the officials of the Ontario Government take the contrary view, and further the practice of most good municipal accountants is opposed to it.

If you will refer to the form of the return which all treasurers are compelled to make to the Bureau of Statistics, (vide Sec. 293, Municipal Act) you will find "school property" (land, buildings and equipment) among the assets of the municipality, and the same division is made in the annual report of the Bureau, called Part III, Municipal Statistics. F. H. MacPherson, C A. of Windsor, is looked upon as a fair authority, having had considerable municipal experience, and in his late work on Municipal Accounting, he furnishes a specification for a Municipal Balance sheet, placing among the "assets," "School Buildings and Equipment."

Yours truly
A. K. BUNNELL,
Chartered Accountant,
Treasurer.

At a Good Roads Congress in Buffalo there was a general agreement among delegates that the rise of public interest in good roads was steady and strong, and it was believed by the delegates from every section that much progress would be made in the next few years. This hopeful view is probably well founded. In nearly every important district there are enough good roads, or samples of r ads, to serve as object lessons, and it is certain that wherever people have an opportunity to use and enjoy fine highways they will demand the improvement of other roads near by. Comfort and convenience in the use of public roads soon seem necessities to those who have an opportunity to rfde on highways such as all prosperous civilized countries ought to consider indispensible. Then ways and means of building and maintaining them are found even though it may have seemed impossible to do so when all the roads were bad.