

appeal if dissatisfied with the valuation. The demand made should, we think, be accompanied with either a written or printed statement of particulars as to property, assessed value and taxes, in order that the owner may have sufficient information to enable him to appeal if he wishes. As the collector only receives his roll on the 1st October, he should at once examine it in order to see if there are any claims of this nature, and if so, it would be well to make the demand at the earliest moment possible, for if it is left until near the 10th Nov. he might not succeed in finding the owner or making the demand in time. We know of a case where the owner being absent and his house shut up, the time elapsed before the demand was made, and the owner objected to pay the taxes in arrear, and legal advice upheld his position, so that the taxes were lost to the municipality. Like some other incongruities in municipal laws, the supposition that the county treasurer may know of omissions in assessment and the duty specially placed on him to make such known to the clerk, shows that those who prepare the laws have not always a clear conception of the position and work of the different officials. The county treasurer is not in a position to know anything whatever of the properties entitled to be assessed in a municipality. His information extends only to the lots returned to him as non-residents, and of such other lots which have been assessed but in which a default has been made in payment of taxes. The collector and assessor in their rounds are the persons most likely to discover errors of this kind made in a previous year, but the law does not require them to give any notice of such omissions.

COUNTY councils, city councils, and town councils separated from the county for municipal purposes, have the exclusive right to pass by-laws to license hawkers and pedlars. As the municipalities of other towns, and of villages and townships derive no benefit from such licenses, the authorities in these places do not as a rule trouble themselves to enquire whether or not persons so engaged as hawkers or pedlars have taken out licenses. It is believed, that a majority of pedlars travelling through the country are unlicensed, and that the county revenue is very little benefitted from such sources. It would be better to place the licensing of these in the hands of each municipality in order that such itinerent traders bear a share in the municipal burdens.

SECTION 91, sub-section 41 gives power to the councils of cities, towns and incorporated villages to pass by-laws or licensing and regulating the owners and keepers of stores and shops, where tobacco, cigars or cigarettes are sold by retail, and for preventing the sale of such to children under the age of fourteen years, except on the written order of the parent, guardian or employer of the child. This power is not, however, to include licensed taverns and shops. So far as we know the power thus given to regulate the traffic in tobacco and cigars has never been exercised by any municipality. When one sometimes sees a small boy with a stump of a cigar in his mouth, or a beastly man expectorating vile tobacco juice, a restrictive law that would regulate them, or compel them to pay a heavy license for the privilege, would be universally popular.

By your favor I have had the pleasure of examining the publication called the MUNICIPAL MISCELLANY. I am greatly pleased to know that it is meeting with a fair share of favor from municipal officers and others. I think it will be a very valuable addition to the reading of every clerk—not that I regard your views or the views of any man as infallible, but I think it will be a medium through which clerks and others, by getting the views of the many, cannot fail to be helped. I have been helped already by your remarks on the subjects handled. Your remarks on assessment of income were, I think, correct, though you modestly yield to the *Municipal Manual*. I think sub-section 23 does not exempt any part of an income derived from personal earnings, if the income is greater than \$700. But sub-section 24 does exempt \$400 of income from any or many sources, including earnings as well as incomes from cash invested when the same are below \$1,000. R. W.'s question about taking gravel, etc., is a very important one, and one not at all understood; if we are to be guided by a recent judicial decision, *Rose vs. West Wawanosh*, which seems to be at variance with all usage so far as I am acquainted. I have not seen the judgment as delivered, but from statements made to me by one of the legal gentlemen connected with the suit, understand that a by-law must first be passed to search for the gravel, a copy of which must be served upon the owner of the land. The search may be made by a surveyor; the quantity of land or, rather, the area, to be taken is staked out and described by metes and bounds, and the value of this, together with the value of the right of way to the gravel, is made the subject of arbitration. My knowledge on the subject is not so full as I could desire, and I would feel greatly obliged if you would look the matter up and give us full information. The case I refer to was tried during last summer. M. C. Cameron, of Goderich, was solicitor for the township of West Wawanosh, and Mr. Garrow, M. P. P., for Mr. Rose. The judges' names I cannot from memory give. It was tried on appeal at Toronto, I think. Mr. Cameron, in a letter to me, says of the suit: Before private lands can be entered upon and gravel removed,

1st. The necessity for such taking must be present, that is, they, the council, cannot pass a by-law in anticipation of such necessity arising.

2nd. The land to be entered upon must be specifically described.

3rd. The quantity to be taken must be shown. (This, I think, means the area must be described and stated.)

I think this is a bad law. If it should apply to taking timber for a bridge, or stone, in which case how could a description be given except the general one, lot so and so?

Since writing the above I have obtained a copy of the judgment, which I enclose. It is as follows:—

“QUEEN'S BENCH DIVISION. *Before Street, J.* *Rose v. township of West Wawanosh.*—Judgment in action tried at Goderich without a jury on 1st April, 1890. The plaintiff claimed to be the owner of the lands in question under the will of his father, subject to the life estate of his mother, Isabella Rose. The action was brought to restrain the defendants from removing gravel from the land in question. The defendants claimed the right to take the gravel under a by-law passed by them, ostensibly under sec. 55c, sub-sec. 8. of the Municipal Act, R. S. O., ch. 184. The by-law provided that the pathmasters and other employes of the corporation shall be authorized and empowered to enter upon any land within the municipality when necessary to do so, save and except orchards, gardens, and pleasure grounds, and search for and take any timber, gravel, stone, or other materials necessary for making and keeping in repair any road or highway in the township, and providing that the right to enter upon such land, as well as the price or damage to be paid to any person for such timber or