New Advertisements

Wanted—Alex. Maggach.
Notice—R. Butterick & Co.
Sheriff's Sale—Robert Gibbons.
Sheriff's Sale—Robert Gibbons.
Great Bargains—W. M. Savage.
Great Bargains—Moore & Gordon.
Clearing Sale—Coutts & Johnston.
To Contractors—Thos. Weatherald.
Marriage Licenses—Rev. C. Fletcher.

Law Respecting Newspapers

1. Subscribers who do not give express notice to the contrary are considered as wishing to continue their subscriptions.

2. If subscribers neglect or refuse to take the papers delivered at the places and offices to which they are directed, they are held responsible till they have settled their bills, discontinued their back, or gone to the trouble to send notice of their wishes to the Publisher.

3. If subscribers remove to other places without informing the Publisher, and the papers continue to be sent to the former direction, they are held responsible.

☞ Geo. P. Rowell & Co., 40 Park Row, and S. M. Pettengill & Co., 37 Park Row, are our only authorized Advertising Agents in New York.

Subscribers will confer a favour by notifying us of any irregularity in the delivery of their papers.

We shall be glad at all times to receive items of local news, reports of meetings, accidents, or any incident of interest either in the locality where it occurs or to the county at large. Such matter may be sent at the rate of one cent per oz. if marked Printer's Copy and not sealed. To ensure publication in any particular issue it should reach the office not later than Monday evening.

Grand Trunk Railway.

GODERICH STATION

Trains leave as follows,—

Mail	7.00 a. m.
Express	9.45 " "
Mixed	12.30 p. m.
"	3.30 " "

Trains are due as follows,—

Mixed	9.45 a. m.
Express	3.00 p. m.
Mixed	7.00 " "
Mail	10.00 " "

Huron Signal.

GODERICH, July 29, 1874.

PAY UP.

All parties indebted to the SIGNAL office are requested to pay up at once. Delinquents who have allowed their accounts to get behind will have their selves to blame if costs are incurred.

Much Ado about Nothing.

Our local contemporary in its last issue had an editorial headed "Official Rascality." The public were startled by this heading and eagerly inquired if it was possible we were governed by a Tammany Ring or had a Boss Tweed among us. On perusing the article it was found that the rascality was charged against our worthy town clerk, Jas. Thomson, simply because he had awarded the job of printing the voters lists of the town to the SIGNAL office, its tender being the lowest. The nominal proprietor of four versatile contemporary worked himself into such a state of excitement over the fact that some of his friends feared he had violated his pledge. With his well known character for "blowing" he had gone about the affects shouting his story of wrong into the ears of every person he could get to listen to him till some of his friends began to think a grievous wrong had been done him, and among them the article in question was concocted.

Now what are the facts of the case. The voters lists had to be printed. The Town Clerk stated he would give the work to whichever office would do it for the lowest figure. In conversation with Mr. Thomson we stated we could do it for a certain figure. The offer was subsequently put in writing. Mr. Simmons also tendered in writing, and our offer being the lowest the work was given to us. As for any collusion between Mr. Thomson and ourselves the charge is utterly false. Those who know Mr. Thomson best will exonerate him from anything so dishonourable. The only ground our contemporary has to go on in making the charge is a conversation which took place on the street, in which he was very inquisitive to find out whether we had tendered. We told him we had not then put in any written tender. If he did not understand us it may have been our fault in not stating clearly what we meant, or his stupidity in not understanding us. So far as Mr. Thomson is concerned his action was perfectly straightforward. We presume Mr. Simmons did not know what our offer was when he put in his tender, we certainly did not know what his was when we put in ours.

But even had the town clerk given us the work without giving Mr. Simmons a chance to tender for it he has no reason to complain. He gets all the school printing at whatever price he chooses to charge for it, and he has a monopoly of the printing of some of the townships in the neighborhood we could name. If it is not right the printing of the voters' lists should be given to the lowest bidder, it certainly is not right our contemporary should have all the school printing at whatever price he chooses to charge. He must not be too greedy, lest in trying to grasp all he should lose all.

We trust we have heard the last of "official rascality" in this connection. It is a serious matter to charge a public servant with malfeasance of office as our contemporary does Mr. Thomson. Unless he can bring better evidence than he can do in this case he had better cease bringing such charges. We defy him to show that there was anything wrong or that Mr. Thomson has done anything that is not fair and above board.

—Hon. Mr. Geoffrion, Minister of Inland Revenue, was re-elected for Verchères last Saturday without opposition. The nomination took place under the new act.

—A terrific storm occurred in Nevada last week, entailing great destruction of property and loss of life.

A widow named Merklar was murdered near Matapedias on the 21st inst., by a Norwegian named Vitzikam, for the sake of $300, the proceeds of a farm the widow had just sold by advice of her murderer. Vitzikam has so far escaped arrest.

The Tilton-Beecher Scandal.

Scandals are the order of the day. Last summer the whole Dominion was excited over the Pacific Railway Scandal and this season we have the Beecher Scandal of a domestic nature. Our neighbours across the lines have also their Scandal, brought to the head-ing of this article. A good deal has been said about this matter for some time past, but it was more in the way of hints and insinuations than direct charges. Matters had reached such a point that Rev. Henry Ward Beecher, whose character was involved, was constituted a short time ago to ask for a Committee of Investigation, which being granted, Theodore Tilton, formerly editor of the New York Independent, has preferred a written accusation before it, charging Mr. Beecher with the most gross crim. con. with Mrs. Tilton on numerous occasions, giving the facts very circumstantially and his wife's confession as to how the accused accomplished his object, namely, by making her believe as her spiritual adviser that there was nothing immoral or wrong in their criminal intercourse. The publication of the accusation has created a great sensation, and both Mr. Beecher and Mrs. Tilton have formally denied the truth of Mr. Tilton's allegations. They will shortly submit fuller and more explicit denials to the Committee. It is remarkable that the charges are true Mr Tilton should have made up a former quarrel with his wife, and lived with her after her having been guilty of such gross unfaithfulness as he charges against her. The press, so far as they have expressed an opinion, judge Mr. Beecher to be innocent, at least of the grosser crime charged against him, but are waiting for further developments before expressing a decided conviction. It is evident there is developed in the charges, as the Montreal *Witness* puts it, "one of the most circumstantial and atrocious of slanders, one of the most unprecedented of illusions, or one of the most abominable courses of hypocrisy and crime which any age has witnessed." Our own opinion is that Mr. Beecher is the victim of a plot to ruin his reputation. He was the means of suppressing the circulation of a free-love paper published by the notorious Woodhull and Claflin, and they are using Tilton, who is also an avowed free-lover, as their instrument. He may have been guilty of indiscretion, he acknowledges in a letter which has been quoted by his accuser to have interfered in Mr. Tilton's family affairs in a way which has caused him great regret. That interference consisted in his advising Mrs. Tilton to leave her husband on account of his free love practices. Notwithstanding this, we cannot at present bring ourselves to believe that Mr. Beecher has been guilty of what is charged against him.

Election to the Council of Public Instruction.

The time is approaching when the election of a representative to the Council of Public Instruction by the Public School teachers is to take place. According to the act the voting papers are to be sent in from the 11th to the 18th of August, both days inclusive. The papers have been sent to every teacher who has been returned as having the right to vote, and all that remains is for them to fill them up, *seal them*, and forward them to the Chief Superintendent.

The qualifications of the two candidates have been thoroughly canvassed and we have only to reiterate the hope that every teacher who has the moral well being of the community at heart will vote against Dr. Sangster. The facts are simple. He while living with his first wife contracted such an intimacy with a girl of 16 years of age who was under his care as a pupil, when he was Head Master of the Normal School, as to cause a great scandal in Toronto, call forth remonstrances from her friends and his wife, and lead to his compulsory resignation of his position. He afterwards separated from his wife, procured a divorce in the State of Illinois (the legality of which even in that state is doubtful as he was not a bona fide resident) and afterwards married the girl. These facts are undisputed, and show Dr. Sangster to be a man utterly lost to all sense of propriety or morality. Those who support him are almost equally to blame with himself. His attempt to deceive the teachers by publishing a garbled opinion of Hon. J. H. Cameron, further shows him to be a man utterly unworthy of confidence, and those who support him appear to us to be carried away by a species of infatuation. We make a last appeal to those to whom is entrusted the forming of the character of our youth, if they can allow themselves so far to forget their duty to those placed under their care and to the public in general, as to elect a man who has been guilty of such gross crimes to an important public position. The only reasonable inference from their doing so will be that morality has reached a low ebb among them, and we would exceedingly regret to have to draw such an inference.

The Dawson Route.

Serious complaints are made against the manner in which Carpenter & Co., the contractors for carrying passengers and freight over the Dawson route to Fort Garry are managing that business. Letters and protests have been published in the newspapers, and though the statements therein contained are doubtless much exaggerated there is no question that those who have patronized the route have been subjected to hardships and delays. We do not think it fair however to throw all the blame on Carpenter & Co. More passengers left Thunder Bay the first week the road was opened than passed over it all last season. The plant handed over to the contractors was inadequate for the requirements of the route and much of it was in an unserviceable condition. The *Manitoba* on her last trip took up a number of additional horses, and now that the first rush is over we trust that the road will be properly stocked with conveyances, comfortable stopping places and provisions, so that no further complaints will be heard respecting the Canadian route to Red River.

Considerable excitement was occasioned in the village of Wingham last week, by a report that Mr. J. A. Wilkinson, grocer, and his brother, W. J. Wilkinson, livery stable keeper, had suddenly taken leave for parts unknown. The brothers had been in the habit of buying largely for credit, the one endorsing for the other. The articles they have disposed of, and have taken the money obtained for them away with them. They have sundry creditors behind to mourn their departure.

The Dominion Board of Trade and Reciprocity.

At the meeting of the Dominion Board of Trade recently held at St. John, N. B., among other subjects which came up for discussion was Reciprocity. The question was fully discussed and finally the following resolution moved by Mr. Elder of the St. John News was carried by a vote of 27 to 6:—

"1. That the Board reiterate its formerly expressed opinion in favor of Reciprocity between the United States and Canada. 2. That while the Reciprocity Treaty contains many desirable provisions, particularly such as relate to the exchange of natural products and the reciprocal extension of coasting privileges, the Treaty is nevertheless defective in the privileges secured for Canada, which are not nearly so valuable as those conceded to the United States; and that this Board, by means of a properly constituted Committee and otherwise, take steps to represent to the Government of Canada these aspects of the Treaty in which it is unfair to Canada or might operate prejudicially to Canadian interests."

The substance of the resolution is, that while strongly in favor of Reciprocity, the Board considers that the proposed treaty gives more than we get, and is, therefore, unfair to Canada. If we are to have reciprocity at all we must be prepared to make some concessions and the question for the people of Canada to consider is whether the concessions we are asked to make under the present draft are too liberal or not. An exchange puts it thus:—Are we willing to enter the arena and fight a hard battle for great prizes with a fair prospect of victory, or will we rather remain the sure possessors of a small field, where the difficulties are less, but where the prizes are less also?

East Elgin.

The nomination for this riding to fill the vacancy caused by the death of Mr. Harvey M. P will take place on Saturday next, 1st of August and the polling on the 8th inst. This will be the first election under new law which came into effect on the 1st of July. The nomination will be made in writing and in polling the ballot will be used. The candidates are: McDougall, Reform, and Jenkins, Tory. The latter is a sort of forlorn hope and is known as the sleepy candidate because he goes to sleep at the public meetings. Mr. McDougall is an able lawyer of St. Thomas and is almost sure to be elected.

LOCAL NEWS.

CHANCERY SITTINGS.—The Goderich Fall Chancery Sittings have been fixed for Friday, October 23rd.

MANCHESTER HOUSE.—Coutts & Johnston will commence their clearing sale of Summer goods on Saturday, 1st August. See their advertisement.

LAKE SUPERIOR BOATS.—The boats of the Beatty line now ply at this port for the arrival of the morning train from Stratford. On their downward trip they stop to exchange mails.

CONCERT.—We understand the Oddfellows intend having a concert shortly to assist in paying for the improvements made in the hall recently leased from C. Crabb, Esq.

HIGH SCHOOL.—The High School Board met on Saturday last and appointed Mr. Mitchell, B. A. of Claremont, county of Ontario, assistant master in the High School.

LIGHT HOUSE SUPPLIES.—The schooner *Robert Boskin* is under charter to deliver the annual light house supplies between Colborne and Sault Ste Marie. She will be here in a short time.

PERSONAL.—Among the passengers by the *Manitoba* on her upward trip last Saturday were Bishop Hellmuth of London and family, and Dean Boomer. The Bishop is going for the round trip, the Dean to Kincardine where he was to preach on Sunday.

COMING AGAIN.—We understand that J. F. Hardy and Jennie Watson who made a tour through this province about three years ago and charmed those who heard them, with their vocal powers, intend coming to Canada again in September.

SALE AT BAYFIELD.—We understand that Mr. Hall of Goderich Township near Bayfield, has sold 65 acres of his farm fronting on the lake to a company of Seafortbites, who intend sinking a salt well thereon provided they receive proper encouragement.

VISIT OF THE GOVERNOR GENERAL.—We are in a position to announce definitely, that His Excellency the Governor General will pay a visit to Goderich about the end of August. The Mayor will call a public meeting shortly to consider the manner in which he shall be received and entertained.

PRESBYTERY OF HURON, C. P. CHURCH. A special meeting of Presbytery was held at Seaforth on Wednesday last, to take into consideration a call to Rev. Mr. Graham of Egmondville to Pine River. Mr. Graham signified his acceptance of the call and was released by the Presbytery from his present charge.

WINDOW BLINDS.—A. D. Entlechnap of Parkhill has an agent in this section taking orders for the rustic window blinds which appear to us to be a good thing, especially for shops and office windows. They are made in two ways, plain and lapped. The latter exclude the light completely and cannot be seen through. The plain are sold at 6 cents and the lapped at 10 cents a square foot.

TEMPERANCE PIC-NIC.—The Good Templars of this town held a pic-nic in Ransom's grove on Friday last. There was a large attendance and those who were present enjoyed themselves to their heart's content. The heat was the only drawback, but towards evening as it grew cooler, games of various kinds, dancing, &c, were engaged in with a zest. Of course there was the usual amount of eating and drinking, the provisions being abundant and good.

RAIN AT LAST.—It is a long time since the dust has been so bad in Goderich as it was last week, caused by the dry weather and the heavy traffic on the streets. Potter's watering apparatus did good service on the Square, but on Saturday night a refreshing rain came which laid the dust more effectually than the sprinkler could. It held off long enough to allow the farmers to get in their hay, most of which has been saved in good order.

TEMPERANCE LECTURE.—Mr. Caswell the celebrated temperance lecturer, appeared again in Goderich last Thursday in fulfilment of his promise, and spoke to a full house in the Oddfellows' Hall on the subject of temperance. It was rather warm for comfort but the lecturer spoke in such a pleasant manner as to secure the attention of his audience so effectually that they could have sat two or three hours listening to him. Mr. Caswell is one of the most popular of our temperance lecturers and can always secure a full house in Goderich.

BALLOON ASCENSION.—Prof. Wise, the celebrated aeronaut, will make a balloon ascension from the Agricultural Fair grounds at Stratford, on Tuesday next, 4th August. Prof. Wise has devoted forty years to the study of aerial navigation and is considered an expert at the business. The inflation of the balloon will commence at 10 o'clock in the forenoon, and the ascension will be made between 3 and 6 o'clock in the afternoon. The Grand Trunk railway will issue return tickets, valid from the 1st till the 6th August, for a fare and a third. This will enable those who go to witness the ascension, to remain for a sale of town lots on the 5th, the civic holiday on the 6th and Barnum's show on the 8th.

TO PARENT OVERSEERS.—In view of the overseers of schools during the ensuing year, we give the following simple rules which should be found to act as a certain preventive:—Remove the [illegible] and substitute another of a [illegible] and another of a [illegible] of several rays of [illegible] endured without [illegible] The injury does not [illegible] proceed from the [illegible] has been proved, [illegible] The green color [illegible] and the orange [illegible]

[illegible] BOARD.—Two special meetings of this Board were held last week. On Tuesday evening the Board met and [illegible] the contract for white-washing the schools to John Brackenridge. A communication was received from Alex. [illegible] of the money [illegible]

[illegible] A committee was appointed to investigate the matter. [illegible] were ordered to be advertised [illegible] Friday for laying new floors in the rooms in the Central School. On Friday the Board again met and awarded the contract for flooring to [illegible]

[illegible] GRAM.—Graham of Egmondville preached a sermon on Sunday [illegible] accepted a call to the core River.

[illegible]'s horse ran away at [illegible] Wednesday with some [illegible] boy who was driving [illegible] kicked in the [illegible] of the others were hurt.

[illegible] of London intends establishing a liberal and confectionary manufactory at Seaforth.

[illegible] of Seaforth and Athletics of Brussels had a base ball match at Seaforth last Wednesday. At the end of [illegible] innings there was a tie, when a decent scene and the Athletics left the field.

[illegible] Seaforth is agitating for a brass band.

[illegible] Livingstone, merchant, of Brussels, has sold out his premises and [illegible] a successful career of 13 years in that town.

[illegible] Grant, postmaster of Brussels, has returned from his trip to Manitoba. He speaks well of the country.

[illegible] Armstrong of Morris cut nine [illegible] of timothy hay from three acres of land.

A son of N. Cousins of Tuckersmith, aged 12, fell from a cherry tree and fractured his arm a few days ago.

A son of John Fox, Clinton, cut the cap of his knee with an axe a few days ago. The cut is not of a very serious nature.

The Wesleyan Sunday School, Clinton, had a pic-nic last Thursday after-noon. We understand it was quite a success.

If Clinton, not to be outdone by Seaforth, wishes to be a town. A census just taken shows its population to be 2300.

The Wingham Oddfellows have a pic-nic to-day.

Two brothers by the name of Wilkinson have departed suddenly from Wingham leaving numerous conditions in the lurch.

Wingham.

RAILWAY MEETING.—According to announcement a large and influential meeting of our citizens was held in Johnson's Hall on Thursday evening last, to take into consideration the propriety of raising a bonus to bring the Toronto, Grey & Bruce Railway into Wingham. Mr. John Gregory was called to the chair, and the meeting was addressed by many of the leading men of the place in favor of granting a liberal bonus to the road. The speakers were Messrs. J. M. Lee, Charles Lloyd, Benjamin Wilson, Thos. Holmes, Doctor Tamlyn and Peter Fisher.

Clinton.

ACCIDENT.—On Tuesday morning last as two young ladies named Oliver, of East Wawanosh, were driving into the village, they met with an accident, which, though not resulting seriously, was of an unpleasant nature. When passing Mr. Churchill's on the Londesborough Gravel Road, the chief from an upturned root, completely overturning the buggy, with the ladies beneath. Fortunately, the horse also fell down, thus preventing its running away. Some men came to their assistance and extricated them, when it was found that their injuries were not of a serious nature, one lady spraining her leg and getting her face cut with the gravel, and the other sustaining a few bruises. The buggy was badly broken.—*New Era.*

FIRE.—On Friday night at twelve o'clock a fire broke out in the sash and door factory of Mr. Walter Cook, of this village, which destroyed the building, together with all the tools and machinery. Loss about $1,500; no insurance. The fire communicated to the adjoining cottage on the north side, occupied by Robert Fitzsimmons, destroying it also. The furniture was hastily removed, suffering considerable damage. D. Dickinson's cooper shop, on the south side of the fire, was very much scorched, but the exertions of the fire company, assisted by others, saved it from destruction.

The Yacht Foam.

The yacht *Foam*, the loss of which we chronicled last week, was found sunk in Lake Ontario, about three miles off the mouth of the Niagara river. She was raised and brought to Toronto. No bodies were found on board but some articles of clothing and the watches of several of the party.

On Monday three bodies were found washed ashore on the American side of the lake and a fourth floating in the water near where the ill fated vessel went down. On Tuesday, the steamer *City of Toronto* left that city for Niagara, having on board three coffins for the bodies which had been found. On arrival, one of the bodies, which was waiting at the slip, was immediately recognized as that of Mr. Vernon. It was dressed in a pea jacket, blue vest, checked pants, low shoes and coloured socks, and had been found about three miles from the mouth of Niagara River about three o'clock on Monday, floating on the water. The gold watch found on the body had stopped a 10.30. The other two were found about fifty yards apart, below the eddy formed by the current of the river at its efflux into the lake. The fourth body was not found till after. The bodies were much swollen and discoloured, and as decomposition had set in, the strong effluvia emitted made it utterly impossible to remain near them for more than a few minutes, hence identification was difficult. Two of the bodies were dressed in blue suits, while the other had on merely a blue shirt. One was recognized as that of Mr. R. C. Henderson; another with difficulty was finally identified by the sorrowing father as that of Charles Andersen; while the third was known be that of Mr. Murray. This swelling of the bodies precluded the use of any, excepting one, of the caskets taken from Toronto, in which was placed the body last picked up, that of Mr. Vernon. The bodies were subsequently interred at Niagara, where, if found, the others will be buried and a monument probably erected to mark the spot.

Huron and Quebec Railway.

PETERBORO', July 23.—The Town Council had a special meeting last night to agree with Mr. Fowler on the conditions of submitting by-laws for the grant of $100,000 for the town and $150,000 for the County to the Huron & Quebec Railway. The Council passed the by-law, to be voted on by the ratepayers on Friday, the 14th August. The engineers have been locating the line through the County during the past month, and it is expected that as soon as the by-laws are passed the work will be commenced with a large force of navvies, as a great portion of the work is let to contractors already, to be commenced at that time.

Goderich Appeal.

The adjourned hearing of the appeal of Goderich against the Equalization of the Assessment for the current year was resumed before Judge Toms on Tuesday of last week and continued for three days. Mr. Squier appeared on behalf of the town, Mr. McCollumson, for Clinton which was also interested in the case, and Mr. Hodgins Q. C. M. P. P. of Toronto with Mr. Sinclair for the County. As a point it is one of great interest we give as full a report of the evidence as our space will permit.

At the outset Mr. Hodgins raised the point that witnesses could not be examined under oath. The Judge sat as a Court of Appeal from the County Council and could therefore only take evidence the same as the County Council. The Judge was asked to determine whether the equalization over the whole county was just and this was a difficult matter to do as opinions varied very much as to the value of property. He took exception to the course which it was proposed to adopt as being contrary to the municipal act, beyond the jurisdiction of the judge, and on account of the time which would be consumed. He referred to the remarks of Judge Gowans on a somewhat similar case and cited the case of Gibson vs the Corporation of Huron in which it was held that unless some bad motive was shown the equalization of the County Council could not be set aside.

Mr. Squier in reply urged that in addition to being a Court of Appeal the Judge was also called upon to equalize the whole assessment of the county. He must do this on material before him and that material could only be supplied by evidence. The Judge is not restricted by the act as to where he is to obtain the knowledge to go on. The case cited by Judge Gowans gave the opinion cited by Mr Hodgins was an exceptional one.

Mr. Hodgins briefly replied.

The Judge held that this was more than a mere Court of Appeal. The Reeves in the County Council were aware from personal knowledge of the value of property but the Judge is not. It had been the practice to take evidence under oath in such cases and he could not refuse to do so now.

The examination of witnesses was then proceeded with.

R. Gallander—Am Reeve of Clinton and Chairman of Equalization Committee of County Council. In equalizing first we found the number of acres in each municipality, then the number of cleared acres per hundred. We decided to adopt the same basis as in previous years, taking the value of cleared lands in Tuckersmith at $22 per acre, and bush lands at $14, and equalized other townships on that basis, making a few alterations. In the case of town and village property the preceeding year's report was unsatisfactory to myself and some others, and we went over the rolls and took out all village property, including all parcels of 5 acres and under, and deducted it from the township and placed it separately. With reference to personal property we classified the townships as 1, 2 and 3. No. 1 included Tuckersmith, Stanley, Goderich Tp, Usborne, Hullett, Colborne, and McKillop. We put them down at $1 per acre for personal property. No. 2 included Hay, Stephen, and West Wawanosh. They were put down at 90 cents. No. 3 included East Wawanosh, Morris, Ashfield, Grey, Howick and Turnberry. They were put down at 80 cents. This was the same basis as had been adopted the previous year. The rolls could not be taken as a guide as in one township there were only 7 hogs on the roll, so this plan was adopted. Can't say whether the value attached to lands in Tuckersmith was any particular percentage of the actual value of lands in that township. When we came to the towns and villages it was moved that Goderich be put down at $650,000—personal property $75,000 and real estate at $575,000. This motion was carried. In the same way we dealt with the villages. We fixed the total equalized value and then divided it between real and personal property by a sort of arbitrary decision without any special rule to guide us. I did not approve of this action. The committee took last year's roll as a sort of guide.

Cross examined—There was a disposition on the part of the committee to follow the law. There was a difference of opinion, but no desire to act contrary to the law. We took off the 40 per cent as provided by law in the case of the towns and villages. The townships were increased by about one-fourth. Goderich was increased about $76,000. No particular percentage was added. In the case of Clinton I said if they put it over $250,000 we would appeal. I thought Goderich was put too high, that it should not be over $600,000. We took certain properties and got their values and from this I thought that Goderich at $600,000 was as high as the townships at what they were fixed at. I can't say that real estate has increased in value in Clinton this year. The total assessment last year was $481,000, this year $487,000, caused I presume by difference of opinion of assessors. We did not fix any value per acre on village property.

Jas. O. Stewart—Have been assessor of Colborne for the past 6 years. Assessed farm property for this year at one-third of its real value. Assessed personal property wherever I could get it at from $100 to $200 on each farm. Took no account of agricultural implements. Know David Fisher. (Mr. Fisher is assessed for $200 personal property.) Made no calculation as to what his stock was worth. A low average rate as to value of cattle would be from $8 to $10 a head, sheep $2, hogs $1.50, horses $30. Any farmer of the most ordinary kind would require $200 worth of implements.

Cross examined—Think I know the duties of my office. Swore to the roll. Do not think my assessment far from actual value taking the whole township together.

To Mr. Squier—There are farms which are worth $50 or $60 an acre. Know farms which have been sold at $22 an acre. Think $21 an acre for cleared and $14 for bush land a fair value for land in Colborne, without the buildings.

William Young—Am Warden of the County. Made a sale of land in Colborne about 5 years ago. Sold 321 acres at $27 an acre. Can't give an opinion as to fair value of land in Colborne or as to assessor's opinion as to value of personal property. Know a lot near Smith's Hill recently owned by Proudfoot which was sold, 100 acres, for $2400. The buildings were poor.

Cross examined—The farms were sold partly on time. In lending money would not lend more on property than about one-third of its value.

Elijah Martin—Sold a farm last spring in Colborne, 128 acres for $4700. Don't know that there has been much fluctuation in the value of property. (The lot was assessed last year at $1686.)

Cross examined—Tholot was sold partly on time. Consider $21 and $14 an acre too low a valuation so far as I know the township.

John Buchanan—Live in Colborne. Can't tell the value of my farm which consists of 75 acres. Know Hamilton's farm next mine to have been sold for $8,000. It contains 200 acres. Think 100 acres of mine as good as 100 acres of Hamilton's. If I wanted to sell think I could get $4000 for it. Average value of my cattle when assessment was taken in 1873 was $10, sheep $4, hogs $2, horses $100. Agricultural implements were worth $100. I owed nothing on my stock. (Witness was assessed for $150 for personal property.)

H. J. Nott—My farm in Colborne of 100 acres, 90 cleared, was bought 6 years ago for $3300. My cattle were worth in the spring of 1873 on an average from $8 to $10, hogs $4, horses $75 to $80. My implements were worth from $200 to $300.

Cross examined—Can't say whether $21 and $14 an acre for cleared and bush land is a fair average for the township.

John Morris—Live on lot 6, 9th con. Colborne. Own part of block G in 7th con. They contain 100 and 62 acres respectively. Think my farm worth as much as John Buchanan's. My cattle in spring of 1873 were worth on an average $9 or $10, hogs $2, hogs nothing near $50 or $60. Don't think $40 would be too high for my farming implements. Block G cost me $15 an acre. I have made some improvements on it. It is assessed at $42. Would not sell it for $1200. My buildings are assessed for $300 which is under the value.

Cross examined—My farm is about 7 miles from Goderich. It is an old one. My son bought 100 acres near Goderich of good land, bush, for $15 an acre.

To Mr. Squier—Never heard my son pay $20 an acre for the land just referred to.

Joseph Goldthorp—Live on Lot 1, 3rd con. Colborne and own part of block G. Would sell the lots for $3000. (The lots are assessed at $1400 and $1320, and the personal property at $100.)

Cross examined—Think $21 and $14 over the average value of land over the whole township.

Thomas Dack—Live on lot 4, 7th con., Colborne, 100 acres. Asked $8000 for it last year before last. My cattle in March 1873 were worth on an average $10, horses $80. My implements were worth about $200.

Crossed examined—My buildings are very good. They are worth well on to $7000. Can't say whether $21 and $14 is a fair average for land throughout the township. As far as I know it is.

The Judge remarked there was a great difference between the value of implements mentioned when they came up in a well contested Division Court suit.

Wm. McConnell—Has been assessor for Tuckersmith. Was so in 1873. Assessed land at about half its value. Think the farms bear a proper relation to each other in their assessment. Live on lot 13, 3rd con., about 93 acres. It is worth $3500. There is some good stock in Tuckersmith. My cattle were worth about $3 each, sheep $3, horses $50, implements were very little. I assessed property at a little under its cash value. I consider cleared land worth $22 an acre and bush land $14. Know Robt. Kernighan's farm. Would assess it at $4400 which I consider its fair cash value.

John Kernighan—Live in Tuckersmith on lot 20, 3rd con. My farm is worth more than Mr. McConnell's valuation. Would not take $4500 for it. My cattle were worth from $10 to $12, sheep $2.50, horses $40. Know James Kernighan's lot. It is similar to my own. Our farming implements are worth about $300. My farm is a good one. There are better in the township. There is some swamp in Tuckersmith. Thistles and bad farming have reduced the value of property a little. Some of the farmers want to sell out and go to Manitoba.

[Owing to the demands on our space we are obliged to hold over a considerable portion of the evidence. We append the arguments of Counsel, and will give the remainder of the evidence, together with the judgement, which is to be delivered on Saturday, next week.]

Mr. Squier in addressing the Court disclaimed any intention or desire on the part of the appellants of putting the municipalities composing the County to unnecessary trouble or expense in sustaining or attacking the County equalization; but he contended that apart from any pecuniary gain which might accrue to the Town by their success in the present proceedings, some judicial consideration of the equalization was necessary to enable them to present the course of the town for deciding upon the expedient for the future. The main object of equalization, namely, a reduction of the assessments of 1873 on the same basis, not only as between the rural municipalities themselves, but as between these and the town and the towns and villages on the other hand and the town and village assessments had not been carried out by the Council. This he contended had not been done or attempted, for Mr. Callander, the Chairman of the Committee, had stated that the Committee equalized the townships as among themselves, and then made the valuation of the towns and villages a matter of pure conjecture without reference to assessment or value. An examination of the equalization tables and report for the present year shows that the townships were divided into classes, and the equalized amount of personal property in each of such rural municipalities was arrived at by allotting $1 per cleared acre to No. 1 townships, 90c. to No. 2 townships, and 80c. to No. 3 townships. This process though reducing the amount of personal property in each municipality to about one-twentieth of its actual value was unobjectionable so far as these municipalities themselves were concerned, but was productive of great injustice to the appellants, because in equalizing the personal property of the Town, and the same was true of the village, an arbitrary amount of $75,000 or three times the value of the personal property in Tuckersmith had been taken as the Equalized amount of personal property in Goderich. It might be contended that the assessed value of the personal property in Goderich was far too low and perhaps this could not properly be denied, but he did contend that by no kind of reference from the evidence adduced was it possible to say that such a disproportion existed as was shown by the Equalization schedules. Instead of an Equalization as contemplated by the statute there was not even a comparison made between personal property in the country and in the towns and if the uncontradicted evidence of Mr. Callendar be believed the same course was pursued as to the real property of the County. It was undoubtedly true that there was an apparent compliance with the letter of the statute where the Council took 40 per cent off the assessed value of the towns but there was a very marked departure from the spirit of it when the same forty per cent was without any expressed reason added to this reduced valuation. He contended that subsection 2 of sec 71 of the assessment act assumed that all the municipalities of the County were assessed at full value, and that if such were the case the equalized value of the town would be found by deducting forty per cent. from its assessed value. If, however, the various municipalities were assessed some to one-third and others to one-half their actual value, a simple arithmetical process would reduce or raise all to full valuation if this were desired, or all might similarly be equalized upon a basis of fifty per cent. of their actual value, provided this did not reduce the aggregate assessed valuation of the County. It had been suggested that his Honor's action in the matter would and must be limited to those municipalities respecting the property in which evidence had been given, but he submitted that with or without evidence no such course was open to him, for the Statute expressly required an equalization of "the assessment of the whole County" as the only possible determination of the appeal. Fortunately too, there was abundant evidence upon which to arrive at a conclusion. Evidence of property holders in Colborne, Tuckersmith and Stanley had been given which showed that the cattle in the townships averaged $10 per head, sheep $2.50, hogs $2, horses $30, and that every farm should have at least $200 worth of vehicles and implements. From these figures and the assessors' returns the amount of personal property per cleared acre or per acre for each municipality in the County could be readily ascertained by adopting the classification of the townships made by the Council. Then as to real property, it appeared from the evidence that in Colborne the average value of land was $25 per acre, in Tuckersmith somewhat more. As Tuckersmith had according to Mr. Callendar's evidence been taken as a basis for calculating the values of the other townships a similar method of calculating would give the increased values of the Townships respecting which no evidence had been given. The results which he had obtained were $7 per No. 1 Townships, $6.30 in No. 2 Townships and $5.60 in No. 3 Townships or seven times as much as the present equalized value of the Townships. When it was considered that the valuation of personal property was ridiculously low, that in fact the most prosperous farmer in the County had little or no personal property and had not the most remote idea of the value of the little that did appear in his name, it would not be said that these figures were too high. To enter into details would be to go over the ground covered by the Colborne assessor that in instances of sales of farms during the previous year that he actually did what he purposed doing. And then we had in addition the evidence of Mr. Johnston and Mr. Woodcock who were thoroughly conversant with the value of land in Colborne and gave instances of sales made by themselves of properties at over $25 per acre in second class farms, the evidence that $25 was too low instead of too high an estimate of the value of real property in Colborne, yet this township was equalized at $16.50 per acre, while the town having been assessed at ⅓ of its actual value has after the proper Statutory reduction been increased as to its real property to $15,000 above its actual cash value, assuming the correctness of the assessment as upheld by the independent evidence of Mr. Horton and Mr. Savage. As to personal property in the town so far as evidence had been adduced it appears that the assessor had endeavoured to assess this in the same proportion to value as real property, and with trifling exceptions this had been done. The nature of the real and personal property to be assessed in towns, and the statutory direction as to the valuation of gardens and lawns and the efforts of some to conceal their personal property and income rendered the assessors task in these cases very difficult. It was not, therefore, astonishing that the assessment of personal property in town might in some cases have been inexact, but if it were assumed that the personal property in town would amount to even double of its assessed value, namely, $350,000, still the disproportion is so great as to necessitate a revision of the work of the Council. He contended that a more examination of the equalization tables and of the law affecting the process of equalization was quite sufficient to compel his Honor to re-adjust the equalization of the County, but a consideration of the evidence shows that the Council has not only erred in the principle or plan upon which the equalization has been made, but has adopted too low an estimate of the values of the property in rural municipalities, and has thus in both ways dealt unfairly by the towns and villages. This could not be remedied in any other way than by equalizing the assessment of the whole County upon the very fair evidence submitted by the appellants.

Mr. Hodgins, Q. C., for the County, said that the appellants in this case would find that the law was against their contention. The appeal appeared to have been moved by self interest on the part of the Town, but self interest should have restrained any such course for all the inhabitants of the County and the farmers particularly, whose property had been so frequently mentioned during the examination, were interested in the Town where most of their trading and business was done. At any rate the Council in equalizing the assessment of the County do not appear to have acted fraudulently or dishonestly, and he contended that no equalization should be made by His Honor until circumstances of that nature appeared in evidence. Here, however, the Council acted fairly and according to the best of their judgment and no course was open but to dismiss the appeal. Adverting to the contention urged that the appeal could be entertained, he was certain the appellants had proceeded upon a mistaken notion of the law. Among the Statutes required the Council to "examine the assessment rolls of the different municipalities for the purpose of ascertaining whether the valuation made by assessors for the current year bears a just relation to the valuation so made in all such municipalities," no evidence had been given of the assessors' valuation for the year 1874, and therefore, there could be no estimate of the valuation under the provision of the Statute. It might be said that the Council had no means of arriving at any idea of the valuation for the current year as the rolls could not be before them, but he thought that provision was made for this case by section 71 of the assessment act which seemed to indicate that in the absence of the rolls for the current year the Council could fall back upon their personal knowledge of the value of property in the different municipalities and so proceed to equalize. In any view of the case the appellants must fail as the evidence of their own witnesses showed that the Council had fixed a fair value upon the lands in Colborne and Tuckersmith and Stanley. Nearly every witness called by the appellants had said that $21 for cleared land and $13 for uncleared land was a fair valuation. True, the assessor had said that he assessed the township at one-third its value, but on being cross examined he admitted that the figures just named were about correct. The appellants had endeavoured to show that the assessor had assessed Colborne at one-third its value by selecting and putting a price on first class farms throughout the Township, but this amounted to nothing as a large part of the Township, as of the other Townships, consisted of broken and poor land which would reduce the total value down to the figures in the Schedules. Personal property was quite as badly assessed and equalized in the towns as in the country. In Goderich no one appeared to have been assessed for money, book debts or stock, in fact more than a half of the personal property and income of the Town was left untouched, and far too low an estimate was placed upon the personal property and income of men who were wealthy in this kind of property. Mr. Crabb's assessment at $1500 for personal property was an instance of the way the assessment had been made. When His Honor came to examine this evidence he would find that the Town of Goderich had little to complain of and the Village of Clinton perhaps still less. He still contended that the appellants had erred in their view of the law as applicable to this appeal. If however His Honor was of a different opinion as to the law, the Equalization if entered upon could only be extended to the Townships which had appeared or been represented on the appeal, for there was no evidence upon which any other municipality could be affected.

The Judge took till Saturday, 1st August, to consider the evidence.

CANADA.

The Omemee *Herald* is the name of a new candidate for popular favour.

Small pox is prevalent at Peterboro to such an extent as to cause considerable alarm.

It is said that a