

absence of the owner) to contain forty acres. The assessment notice was left with the agent of R. X., but in December, the owner, R. X., objects to his tax bill, on the ground of wrong assessment and produces an affidavit from some other person that said R. X. holds a deed from the crown, stating that the island in question contains by admeasurement ten acres more or less. Is such evidence conclusive that the island cannot be assessed for any more. The assessor still holds the opinion that there is forty acres.

It is the number of acres that should be assessed, not what the deed may call for. Some lots over-run in acreage; others fall short, owing to incorrect surveys. If the deed of the island called for sixty acres, would R. X. still consider that the assessor should be guided by it.

The assessor should assess the acreage as he finds, and on appeal, the owner must show under oath that he is wrongfully assessed. A measurement of the island by a competent surveyor would determine the acreage to the satisfaction of the court of revision.

Our town was incorporated by special act of parliament in May, 1892, making our school section a union between town and township. The date of our incorporation and legal time for notification did not admit of making an equalization of the assessments in the time specified by Public School Act. (Section 95.) The equalization was made in August, but the township portion of section would pay only to their own assessment, and have paid thus for two years.

1. Was town right in their action?
2. Can town collect balance caused by equalization?
3. What is meant by equalization.
4. How is rate to be levied.
5. How is proportion obtained. Section 95.
6. Should trustees send in full requisition for year's expenditure to both council boards?
7. In case of taking action, who should be plaintiff, school board or town council.

1. We think equalization was made in proper time.

2. Yes.
3. Valuing all the taxable property in the section on the same basis, the value of the portion situated in each municipality determines the proportion of tax payable.
4. The same as other school rates.
5. From report of equalization required to be made by assessors under sec. 95, Public School Act.
6. Yes.
7. School board.

E. G. ALGOMA.—Has a township reeve as a J. P. any jurisdiction beyond the limits of his own municipality, or has he the same powers as any other justice of peace?

Reeves in Algoma have no jurisdiction as justices of the peace beyond the limits of their respective municipalities. See sec. 4, chap. 37, 52 Vic.

A. has a timber license from the government for a lot in our township, and is taking off pine, cedar and hemlock, said lot belongs to the government. Can we seize the timber for taxes? Yes.

If one of the councillors fail to qualify at first meeting can the next man with highest number of votes take his place, or must we hold another election?

G. has been elected councillor and refuses to act, as we don't wish to compel him, can we take the next man with the highest number of votes or must we hold another election.

A new election must be held in both cases. See section 181, Consolidated

Municipal Act, and section 277, which requires municipal officers to refuse office or make the necessary declarations within twenty days under a penalty.

In the year 1892 the collector did not legally return his roll. It was handed to the clerk without an affidavit. Will such irregularity effect the future sale of land for taxes. If so, what must be done?

If the collector did not make returns required by sections 131 and 136 of the Consolidated Assessment Act, of 1892, the treasurer should have taken proceedings mentioned in section 231 of said Act. If so much time had not elapsed since the return of the roll, the council might have availed themselves of the provisions of section 133 of said act, by appointing another collector to complete the work. The provisions of the Assessment Act must be complied with before land can be sold for taxes.

If, as the result of the neglect of the treasurer or collector the municipality is liable to loose the taxes on lands not properly returned, these officials may be proceeded against as provided in sections 225 and 227 of the Assessment Act.

G. C.—How should a person be assessed who lives in a house on his father's farm, and has an interest in said farm, and also owns property in said township, independent of his father?

As owner of both.

A person is appointed deputy returning officer for municipal election. Does such appointment disqualify him from being appointed reeve?

Yes.

The question of grants to high schools will be before the legislature again this year. Some counties are very much dissatisfied with the present act which discriminates unfairly, in counties where rural and detached high schools respectively exist in the same county in favor of the high school so detached, and urge that sub-section 2, of section 31, of said Act, should be so amended as to eliminate the evident injustice made apparent in the fact that high schools, separated from a county, contribute no return or corresponding equivalent for the moneys paid to them under the Act, other than those educational advantages resulting from all well regulated high schools in the district; whereas, taxpayers of the high school districts in the counties, who are already locally taxed for high school purposes, and who contribute and pay with other ratepayers of the counties, all the legitimate disbursements of the counties, now find themselves compelled, under the present act, to pay, in addition to the support of their local high schools, their quota of taxes to another high school situate in a municipality detached from the counties altogether. This is a manifest injustice which should be remedied.

The county council of Lennox and Addington in a petition to be presented to the legislature, set forth:

1. That if the words "three years" contained in the last line of section 37, were struck out and the words "one year" substituted therefor, that such change, if made permissive only, and not compulsory, would afford relief to those county

councils, who had inadvertently placed the fees of the pupils too low, or who had unwisely placed them too high, thereby, perhaps numerically prejudicing their schools.

2. That as it is the evident intention of the high school law to compel all county councils to bear a share of the cost of maintenance of the schools at which county pupils attend, and as there is no provision made in the act for the payment for county pupils, who, by reason of their remoteness from a school in the county, prefer to attend, and do attend a more contiguous school in an adjoining county, where an unreasonable fee may be imposed for their attendance at such latter school, that the sum of one dollar per month, or a fraction of a month, per county pupil should be paid by the county for the maintenance of all detached and contiguous high schools at which county pupils may respectively attend; provided always that the said county pupils attend the nearest high school to their respective residences.

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