The Finality of the Assessment Roll.

An exchange in commenting on the opinion recently expressed in these columns, that where a difference exists between the Assessment roll and the notice required by section 51 of the Assessment Act to be delivered to the party assessed, the roll shall be taken as conclusive evidence of the matters in dispute, says: "Heretofore the *assessment slip* was always accepted in precedence over the roll."

If this statement is correct (and we have no reason to doubt our contemporary had practical reasons for making it), it discloses a state of affairs worthy of more than passing mention, with a view to impressing upon municipal bodies the illegality of the practice and the necessity for its reversal. Councillors who consider the assessment slip the best evidence of an assessment, after the roll has been finally revised, apparently wholly ignore the provisions of section 72 of the Assessment Act, which are as follows: "The roll as finally passed by the court, and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the judge of the county court, be valid and *bind all parties concerned*, notwithstanding any *defect*, *error* or *misstatement* in the notice required by section 51 of this Act, or the omission to deliver or transmit such notice." This seems to us a plain, reasonable and salutary provision and should be strictly observed, the only modifications being those to which we hereafter refer. It is quite right, indeed necessary, for proper protection of all parties interested that the assessment slip or notice (prepared by the assessor in a perfunctory way in making his hurried rounds, and often from imperfect information and statements of facts, which are subsequently ascertained to be untrue) should be relegated to a secondary place to the roll. The latter is, or should be, the resultant work of a competent person, prepared with care and deliberation from information received from the parties assessed, a view of the premises, and all other available sources. It is, or shou'd be, carefully checked over by the clerk and council, before acceptance from the assessor, filed in the office of the clerk, to be examined by all ratepayers of the municipality who care to avail themselves of the privilege, and who, if any error or omission is discovered, may appeal to the court of revision within fourteen days from the date of the return of the roll, to have it considered and remedied. It is further open to persons who think themselves aggrieved, to take an appeal to the county judge. Surely a record which the statutes intend to be official, and which has been, or can be thus "tried in the fire," is and should be the only authentic and reliable evidence of the particulars of any ratepayer's assessment. In case, notwithstanding means provided for the preparation of a correct assessment roll, imperfections or errors are found to exist, the Court of Revision is empowered by section 74, of the Act, and to the extent mentioned in that section to effect a remedy before or after the 1st day of July, in any year. Section 166, of the Act, makes provision for the levying and collection of taxes against lands which arediscovered to have been omitted from the assessment roll.

Municipal Responsibility.

A judgment of considerable interest to municipatities as well as to individuals has been given in Hamilton. One Homewood fell into an open areaway, and sued city, a man named Hughes, the owner of the areaway, being made a third party. Homewood was given a judgment of $250 against the city, which in turn was given a judgment for that sum against Hughes. Homewood's sight is defective, and an effort is being made to escape damage under the plea of contributory negligence. This the court would not listen to. In giving judgment, it was held that a person may walk or drive in the darkness of the night on the sidewalks or streets, relying on the belief that the corporation has performed its duty and that the street or walk is in a safe condition. "He walks by faith justified by law, and if his faith is unfounded and he suffers injury, the party in fault must respond in damages." So one whose sight is dimmed by age, or a dim-sighted person is entitled to the same rights. The judgment is based on common sense and it is presumably good law.—Ingersoll *Chronicle*.

Municipal Co-Operation.

The Monetary *Times* of a recent date has the following to say:

"The question of the disposal of sewage is everywhere pressing for so'ution; in the harbor of Toronto, at Stratford, on the Muskoka lakes, wherever human beings congregate in considerable numbers. Mr. Tarte's position that the federal government is not bound to remove the sewage from Toronto bay, may lead to the end of the system of polluting the water. Stratford, an inland town, is charged with polluting the river Avon with sewage. What is wanted, is some general system of utilizing or rendering sewage innocuous, if indeed any one system is capable of being adapted to localities, which is not yet certain. The drafts on the resources of municipalities are so great that the means of making needed improvements are not always forthcoming, and not seldom is a want of money confounded with a want of capacity. Even enquiries looking to changes and improvements are costly, and in making them, several municipalities might advantageously make a joint inquiry. Two indications of municipal co-operation have recently appeared; one at the suggestion of Mayor Morris of Ottawa. The latter aims at securing cheap coal, and if the object were confined to the purchase of coal required by municipalities in their organized capacity, no objection could reasonably lie against it; but it would be another thing for municipalities to buy and sell coal for the benefit of the ratepayer. At any rate it would not be desirable to go so far at the outset. If it were done at all, after a time, the objects of the municipal organisms would change greatly. This might not necessarily be an objection; perhaps the change is bound to take place at a time not far distant in the future. But only steps in that direction should be tentative and free from suspicious rashness."

Cannot Compel the Opening of this Road Allowance.

The decision in the following action confirms the opinion on the question involved, frequently given in these columns:

Mr. L. owns and resides on lot 25, concession 4, township of Darlington. He also owns the south 140 acres of lot 16, concession 3, Darlington, which he also works, necessitating his going between said farms frequently. The original road allowance has never been opened between lots 16, 17 and 18, in the third and fourth concessions. This forced Mr. L., in travelling between his farms, to go south to the third concession line, and up again to the house on lot 16. The house on lot 16 was about half-a-mile from the third concession line, which caused him to travel a mile each way further than if he could get through the fourth concession line if it were opened along lots 17 and 18. The councils for about twenty years have refused to open the road on the ground that the expense of building a road on that line by reason of there being a bad swamp or muskeg, averaging over five feet deep, would be altogether out of proportion to the advantages gained—and practically Mr. L. would be the only one who would use it. The council, fortified by the opinions of its advising counsel that the opening of a highway that never has been opened was a matter entirely in the discretion of the council themselves, and neither judge nor jury, nor any court in the Province could sit in judgment on its discretion nor review its acts, decided that the road should not beopened. Mr. L. recently launched a criminal prosecution against the council, which was tried at Cobourg by a judge and jury, a short time ago, and resulted in a verdict in favor of the township.

At a recent voting on a by-law to raise $30,000 for the extension of the waterworks system in Owen Sound, the McDowell voting machine was used. According to all reports it seems to have given ample satisfaction.

Ottawa is the first city in Canada to adopt and register civic colors. Here is an example worth following, so that the town's decorations whether at home or worn by a delegation abroad may be distinctive.