

town plot who were assessed, but claim they did not buy the lots. Can the collector collect of them?

4. Can the council pass a by-law placing ten per cent. on all taxes not paid, say February 1st or any other time after December 14th?

1. Yes.

2. The only sections referring to this question are 94 to 97 and 489 of the Municipal Act. If petition is sufficient section 94 is imperative, and council must act within one month. The clerk should proceed with voters' list as though petition had not been presented. See section 3, Voters' List Act, 1889.

3. Yes.

4. No.

#### Early Closing By-Law.

398.—S. B. G.—The majority of the business men of our municipality, not including barbers, bakers and confectioners, are desirous of closing their stores at an early hour, but there are two or three who will not agree to do so. I am told that a town council has authority to pass a by-law prohibiting stores being kept open after a certain hour, if petitioned to do so by a certain percentage of business men along one line of business, the by-law to apply only to that line of business. Am I correct? If so, please state what percentage is required, and if a council were to pass a by-law would it be binding on a business man if he conducted two lines of business in one store and the by-law applied only to his more important line of business. Also please state where the council gets such authority and mention any town council that you know has passed such a by-law.

See sub-section 2 of section 4, chapter 44, 52 Vic., Ontario Statutes, 1889, as to powers of council. As to the percentage required to authorize a by-law, see sub-section 3 of section 2, chapter 33, 51 Vic., Ontario Statutes, 1888, and as to the power of the council where two or more classes of business are carried on in one shop, see sub-section 9 of the same act.

#### Purchase of Fire Engine.

399.—H. E.—Can a village council purchase fire engine without submitting it to a vote of the electors? There was a petition of thirty-two ratepayers sent in to the council to accept a proposal from the Waterous Engine Company to have an engine sent here on trial, and if it works satisfactorily (which I have no doubt of) I think the council will have to accept it. There was a by-law passed, and the reeve and clerk signed the proposal. The council is favorable to the purchase, but some electors are agitating that they cannot buy without a vote. The Waterous Company do not want any note or debenture; the proposal is all they ask for. It is to be paid in ten years as they can agree upon.

No. Every by-law, except for drainage or for work payable entirely by local assessment, for raising upon the credit of the municipality any money not required for its ordinary expenditure, and not payable within the same municipal year, must receive the assent of the electors.

#### Publications Received.

*Voters' List and Auditor's Report, Village of Tilbury.* A. A. Wilson, Clerk.

*Voters' List, Township of Rama.* J. Waldron, Clerk.

*Voters' List, Township of Stephen.* O. Prouty, Clerk.

#### Collector's Duties.

The collectors first and most important duty is the delivery of the tax notices. In cities and towns it is optional with the collector whether he calls on the person taxed and personally demands the taxes, or leaves or causes to be left, with the person taxed a written or printed notice, specifying the amount of said taxes. He may employ an agent to deliver the notices, but the demand must be made by him personally. He is required to enter on the roll the date on which he makes the demand or gives the notice. This is important, because such entry is made prima facie evidence of such demand or notice, and in the case of the death of the collector, is the only evidence of the making of the demand or the giving of the notice during his lifetime.

No subsequent demand or notice is necessary in the event of a change of occupant to enable the collector to distrain the goods of the subsequent occupant. In places other than cities and towns, it is not optional with the collector to leave the notices unless he is so empowered by by-law of the municipality. The collector must make the demand or give the notice himself; he must also make the entry of the dates in the roll. In cities and towns the entry may be made by some other person on behalf of the collector, but not in other municipalities.

The notice or demand having been made it may be acted upon at any time after the expiration of fourteen days, or after the date appointed for payment under any by-law passed by the council whichever last shall happen.

#### Pickering Tax By-Law.

The Pickering council passed a by-law that has much interest for the taxpayers of that municipality. For several years those who did not pay their taxes on or before December 14th, were required to pay the two per cent. more for their carelessness. The by-law under which the charge was imposed has been repealed and another adopted. Hereafter those who do not pay up on or before the 14th of December are charged an extra two per cent., if not on or before December 31st four per cent., and if not on or before January 14th five per cent. It is not the desire of the council to make money out of this by-law, but the intention is to have the taxes paid more promptly. When taxes are not paid notes have to be discounted. As these discounts are paid out of the general funds of the township, those who have been in the habit of paying promptly have to pay for the tardiness of others. It must not be forgotten that the collector has the same authority to seize and sell after fourteen days, as he had before the percentage by-law was adopted.—*Stouffville Tribune.*

The man who deserves the most credit generally has to pay cash.—*Life.*

#### Notices of Accidents Necessary.

ALDIS V. CHATHAM.

Before Justices Armour, Falconbridge and Street, at Osgoode Hall, yesterday, Edwin Bell argued the appeal of Aldis vs. the City of Chatham, William Douglas appearing for the defendants. It was an appeal from judgment of the judge of the County Court of Kent, dismissing the actions, which were brought to recover damages for injuries sustained by Henrietta Aldis, an infant by reason of a fall upon the sidewalk in the city of Chatham, alleged to be out of repair. No notice of the accident was given, as required by the proviso added to sec. 531 (1) of the Consolidated Municipal Act, 1892, by 57 Vic., ch. 50 sec. 13, as amended by 59 Vic., ch. 51, sec. 20. The absence of the notice was held by the County Court Judge to be fatal to the action.

The plaintiffs contended that as the accident was not owing to snow or ice upon the sidewalk the statute did not apply. W. Douglas, Q. C., for defendants, contra. The court held that notice of the accident was necessary in all cases coming under section 531 (1); and was not confined to cases of snow or ice, and therefore the actions failed. Per Armour, C. J., that this case was the plain meaning of the statute, and the court of appeal could not have intended to decide otherwise in *Drennan vs. City of Kingston*, 23, A. R., 406. Appeal dismissed with costs.

#### The Contagious Diseases Return.

The act relating to the registration of births, marriages and deaths requires that monthly returns of contagious diseases be made by the Division Registrars on or before the 5th day of every month. It is very desirable in the interests of the public health that Division Registrars should make their returns promptly each month. This should be done whether they have contagious diseases to report or not. That these returns are now very much neglected is shown by the number received during September. Out of a total of 745 only 405 were sent in.

The distribution of the returns was as follows: Total cities, 13; total returns, 12; per cent. of whole, 92; towns and villages, 236; total returns, 124; per cent. of whole, 52; townships 496; total returns, 269; per cent. of whole, 54.

Road repairing is all right, but it should be preceded by road building. "Repairing" a mud-hole will never make a road of it.

Speaking of the expense of road repairs, the farmers will find it hard cutting them down so long as the narrow tires are cutting them up.

Bobby (admiring the India ink tattooing on Dickey's arm)—Did it hurt much? Dickey—Not till my mother saw it.—*Boston Transcript.*