

by a by-law of the township council as a public highway, or expressly dedicated as such. The mere fact that it was used by the general public for a number of years is not conclusive evidence that the road is a public highway, and the expenditure of public money and performance of statute labor on it, may not have been of sufficient extent to constitute the road a public highway. If the road is not a public highway, the present owner of the land can close it, and, if he does, we do not see that the travelling public has any cause for complaint, since the council has opened the original road allowance in its stead.

Collection of Business and Income Tax.

688—G. R.—1. I have a case of a retail merchant who has goods for sale and has a business assessment for doing business with those goods. The wholesale house has a mortgage on those goods and has packed them up and is going to remove them out of the county. Are they liable for the taxes on the business assessment, including street watering and night watch? The goods were in the retailer's name since last fall.

2. Are persons who are assessed for income and leave the county, such as school teachers that get their salary paid by the municipality, liable for taxes on said income? If so, how should collectors proceed to collect said taxes? If they are not liable under present laws I think it would be quite proper for the MUNICIPAL WORLD to draw the attention of the government to have law changed so as to cover such cases.

1. This is a case where the title to the goods is claimed by way of mortgage, and so long as they are on the premises in respect of which the assessment was made they are liable to seizure for the amount of all the rates and taxes mentioned, under the authority of clause (b) of paragraph 4 of sub-section 1 of section 103 of The Assessment Act, 1904.

2. The amount of the income tax may be realized by the seizure and sale of the goods of the delinquent wherever found within the county within which the municipality lies, or by action at law, as provided in section 90 of the above Act.

Appointment of Municipal Officers.

689—HARDHAMMER.—The council of our township has always made a practice of appointing all the officers of the township at its first meeting. Is it imperative by law to do so? Would there be anything against a council, at its first meeting, to announce that applications would be received at its second meeting for the various officers, and the salary named that each would be willing to do the work for? Then, at the second meeting, the council could make a selection and make the appointment.

The Statutes do not imperatively require a council to appoint all its officers at its first meeting in the year after election. We do not, however, think the course suggested a proper one, as it would be a transgression of the provisions of sub-section 2 of section 320 of The Consolidated Municipal Act, 1903, which provides that "no municipal council shall assume to make any appointment to office, or any arrangement for the discharge of the duties thereof, by tender, or to applicants at the lowest remuneration." The council should select a competent man, who is willing to act, to fill each office and pay him such salary as the discharge of its duties in a correct and diligent manner is reasonably worth.

Weight of Traction Engines—Township Council must Appoint Collector.

690—W. B. E. L.—1. What is the weight of a threshing engine that the council has to build bridges to carry?

2. Can a township do without a tax collector? If so, how can it be done?

1. See our reply to question number 672 in this issue.

2. A township cannot dispense with the services of a collector.

Qualification of Councillor.

691—J. P.—Can I, as municipal treasurer, run for reeve in the coming election for 1908, provided I tender my resignation at the last meeting of the council for 1907, which will be on the 14th of December?

If a treasurer resigns his office on the 14th December, and the resignation is accepted by the council, and previous to nomination day, all accounts and reckonings of all kinds between the treasurer and the municipality have been completely closed, he can, in this regard, qualify as a candidate for the reeveship of the municipality for 1908.

BEAUTIFYING GERMAN TOWNS

A U. S. consular report from Germany says the tendency to civic beautification is strongly evident. An interesting phase of this policy is revealed in the prize competition offered recently by the authorities of a neighboring Saxon town. The town council invites architects to submit suitable plans for the fronts of residential and business edifices. These facades should be in keeping with the location and general character of the place, and aim at fitting and harmonious effects, within the reach of modest purses. Four substantial prizes are offered for the most successful competitors, and other projects are to be purchased if deemed desirable. These plans will be placed freely at the service of property owners who decide to build or alter existing constructions.

It is hoped by this means to combat unfortunate and all too prevalent tendencies on the one hand toward monotonous uniformity, and on the other toward the baroque and grotesque, and when architectural details of projected edifices are often confided entirely to builders destitute of adequate training or taste for the esthetic.

NIAGARA POWER TO LONDON

London has been supplied with the estimates of the hydro-electric power commission of the cost of the distribution of power in the city limits. The estimate is placed at \$117,337. This provides, however, for copper wire at 28 cents per pound. If the cost of the wire is reduced to 18 cents the cost of the distributing plant will be only \$104,000. Copper has been selling, as a matter of fact, as low as 16 cents. The estimated cost of distribution per horse-power per annum is \$3.60. This figure is calculated to meet not only the cost of constructing the power distribution plant, but also the operating expense. The estimated price, as placed in the by-law sanctioned by the ratepayers in January last was \$23. If the price will actually be under \$20, as is predicted, Niagara power will be laid down at the factory for the figure at which it was estimated it would be laid down at the distributing station.

The Ontario Municipal and Railway Board has ruled in effect that Cobalt mines must pay an income tax, by confirming the assessment of \$100,000 on a Coniagias and Buffalo mines, the appeals of which constituted the test cases. The appeals were based on the contention that no profit from the mine could be considered income until all the capital had been paid off. This, says the Board, would frustrate the purpose of the Act of the Legislature. A paragraph explains the Act to mean "The lands and buildings is all the property that shall be valued as agricultural lands. The hidden treasure, when raised from the mine, becomes income, gain and profit, and is then subject to taxation in the same manner as other incomes under the Act after making the proper deduction for working expenses."