were on the resident roll. Can this statute labor be placed on the collector's roll for 1900 with the statute labor for 1900?

Assuming that the clerk in preparing his statute labor lists for 1899, placed thereon the names of these non-residents, and the amount of statute labor they were liable to perform, that the work was not done, and that the lists were returned to the clerk before the 15th day of August, the clerk should have entered the commutation opposite the names of the defaul ers in the proper column of the collector's roll for 1899. (See section 109, sub-section 1, of the Assessment Act.) There is no provision in the statutes authorizing the clerk to enter such commutation money on the collector's roll for any subsequent year. Since the clerk's powers in this regard are derived wholly from the statute, it follows that he cannot now supply the omission. Nor can proceedings be taken to compel him to do so. In the case of In re Risdale vs. Brush, (22 U. C. Q. B., page 122,) a rate having been imposed for the purpose of building a new schoolhouse, certain persons in the municipality, who were not Roman Catholics, but Protestants, signed a notice to the clerk (he being one of them) that as subscribers to the Roman Catholic separate school, they claimed to be exempt from all rates for common schools for the year 1861, another clerk, in making up the roll, omitted this rate opposite to their names. It was held that the clerk had acted illegally, and was liable to punishment. It was judicially stated in this case that "there is no difficulty in pronouncing that the clerk did not discharge his duty according to law; but the difficulty consists in saying that we can, by a mandamus, at this stage of the proceedings, order him to do anything which will have the effect of remedying defective execution of his duty.

We would suggest, however, that the clerk place the statute labor for 1899 on the collector's roll for 1900, with a view of collecting as much of it as possible. It must be understood, though, that such collection cannot be enforced.

Entry of Number of Road Division in Assessment Roll.

335.—S. R. B.—Whose duty is it to mark the road divisi ns on the assessment roll, the assessor or the clark? Also number of days' work?

It is the duty of the clerk, unless the assessor on his appointment, is specially required to do so by the council See sub-section 4, of section 13, of the Assessment Act and the headings of column 18, in schedule D, to the Act. The column headed "Number of road division," in the assessment roll, is not shewn in the form appended to the Assessment Act (schedule D,) but is intended for the use of the clerk in preparing his statute labor lists annually.

The ratepayers of the town of Hawkesbury are evidently opposed to the Good Roads Movement. By a majority of three (3) they recently defeated a by-law to raise \$15,000 for the improvement of the streets in that town.

A New Disinfectant.

No doubt medical officers and sanitary inspectors have often felt the need of a small but pungent disinfectant whilst on their rounds in the dark and insanitary places of the earth. We should therefore like to call their attention to three dreamylooking owls, perched on a twig-not that these birds of the night are able to exerdise scavenging functions, but because they represent the trade-sign of the Chinosol Hygienic Company—a firm which has on the market a particularly powerful and efficacious disinfectant and deodorant, which, moreover, is non-poisonous and non-corrosive, and in this respect alone supersedes the poisonous carbolic acid and corrosive sublimate, which so far have been considered the most efficacious germicides. Chinosol has been placed on the market in several forms, but we desire here to call particular attention to the Chinosol sanitary tablet, believing that it meets a long-felt want by sanitary officials. The tablets constitute an ideal and most portable form of disinfectant and deodorant. One of these tablets will make a pailful of strong disinfectant, and when it is stated that twelve of the tablets, packed in a small tin, can be carried in the waistcoat pocket—a sufficient quantity to produce thirty-six gallons of reliable disinfectant—the value of Chinosol will be appreciated. Sanitary authorities will also find the crude Chinosol in granular form an effective and economical means of disinfecting streets, markets, slaughterhouses, &c. This crude Chinosol is very soluble, and the powder, thrown into a water-cart, will dissolve while the cart is filling from the hydrant. One ounce of crude Chinasol is sufficient to convert sixty gallons of water into a disinfectant suitable for the purpose of street watering. The standard solution II., one ounce of which is required for seven and one-half gallons of water, is recommended for use in workhouses, unions and shelters, and can be effectually employed for killing vermin by allowing inmates troubled with them to wash therein. The Chinosol disinfecting sprinkling powders also perform a useful The powders are extremely purpose. light, and therefore cover a larger area than the ordinary disinfecting powders. They partly dissolve and partly float on the water, and are, therefore, carried to where their action is required. For deodoising and disinfecting dustbins, dry heaps of refuse, &c., they are useful and reliable. The chemical was recently examined by Dr. Moor, M. A., the senior demonstrator of the State Medicine Laboratory at King's College, and he states that his experiments show clearly the value of Chinosol as a germicide, and it has in addition a powerful action as a deodorant. He has tried the effect of Chinosol on putrid sewage and on stale milk, and the effect is immediate and lasting. To him Chinosol appeared to possess all the advantages of the best disinfectants, was free from the dangers attending carbolic acid and mercuric chloride, while its portability was no small recommendation, as so small a quantity as one-fifth of an ounce dissolved in three gallons of water makes a very strong and reliable disinfectant solution.

—London.

Aldborough Drain Account.

For a long time it has been customary with councils of the township of Aldborough to charge up various items to repairs made on the various municipal drains of the township, to those drains and they have been so entered in the treasurer's books and the auditors in their annual reports have entered them up each year as an asset of the township. At the same time no effort has been made to collect these amounts by placing them on the collector's roll against the lands benefited by the various drains. This has gone on from year to year until the amount so charged up amounts, according to the last auditor's report, to nearly \$2,500. The present council felt that if this amount were collectable an effort should be made to collect it and if it were not it should be written off the township books. For this purpose at the council meeting held in June the reeve and clerk were instructed to take legal advice in the matter, which they did by consulting Mr. Mathew Wilson, Q. C., of Chatham, an eminent authority on drainage laws. In course of opinion given, Mr. Wilson says, "the course that your council of Aldborough has pursued in the past in the above regard is irregular and illegal, and the costs of the repairs ought to have been raised out of the drainage area from year to year as the money was expended. Your by-law creating the assessment and the liability of the ratepayers ought to have been passed without delay so that the rate for the expenditure would become an assessment and charge upon the respective lands assessed, and then any purchaser of these lands would take them subject to that charge." As to repairs to culverts on such drains, Mr. Wilson says: "In regard to the charge upon the drainage area for any culverts upon the drain or the repairs thereof, this wholly depends upon whether the culvert has ever been brought into the drainage system, pursuant to the report of an engineer. If the culvert was not provided for in, or constructed under the report of an engineer for the construction of the drain, but was constructed and paid for by the municipality at large, then the council has no right to charge the cost of repair of the culvert to the drainage area but must pay for it out of the general fund, unless an engineer first be sent on for the purpose of repairing the drain, and he report that the culvert is part of the drainage works requiring repair, and estimate the cost thereof and assess such costs together with the other costs of repair upon the local lands and roads."