

The attention of municipal councils in villages and townships is directed to section 123, sub-section 2, of the Consolidated Assessment Act, which provides that collectors in these municipalities shall call at least once on the person taxed, or at the place of his usual residence or domicile, or place of business, if within the local municipality, in and for which such collector has been appointed, and shall demand payment of the taxes payable by such person.

The balance of the section, which is the part introduced by amendment of '92, reads as follows:—"Or, if so impowered by by-law of the municipality, he shall leave with the person taxed, or at his residence or domicile, or place of business a written or printed notice specifying the amount of such taxes, and shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter the date thereof on his collection roll opposite the name of the person taxed, and such entry shall be *prima facie* evidence of such demand or notice." This amendment is an important one, and unless the by-law referred to is passed, the only valid notice would be that mentioned in the first part of the section, which requires the collector to call once on the person taxed and demand payment of the taxes, whereas, if the by-law is passed he may either call and demand the taxes, or leave with the person taxed, or at his residence or domicile, or place of business a written or printed notice specifying the amount of such taxes.

We believe the usual custom is for collectors to call and leave a written or printed notice with the person taxed. This will not be sufficient unless the council pass a by-law providing for the service of the notice in accordance with the terms of the amendment. Collectors have no authority to levy taxes by distress and sale, if the person who neglects to pay his taxes has only been served with a notice which was not authorized by by-law as sufficient.

In section 124 it is stated that the collector may levy the taxes with costs by distress of the goods and chattels of the person who ought to pay the same, or of any goods or chattels in his possession wherever the same may be found within the county. The person who ought to pay the same is the person in possession of the land in respect of which the taxes are payable at the time of the seizure. If he is not actually assessed for the premises, etc., as mentioned in section 27 of chap. 143, R. S. O., 1887, he is entitled to exemptions mentioned and enumerated in section 2 and following sections of chapter 64, R. S. O., 1887. If there is any agreement between the person actually assessed, and the person in possession as to payment of taxes, they should fight it out between them, and the collector or his municipality should not be compelled to enquire into or be guided by the terms of the agreement.

Costs allowable to collector or his bailiff in enforcing warrant of distress :

Enforcing warrant :

Where amount of taxes does not exceed \$20.....	\$ 50
Where amount of taxes does not exceed \$60, but above \$20.....	75
Where amount of taxes exceeds \$60.....	1.00
For every mile necessarily travelled in going to seize under warrant, where money made, or paid after levy.....	12
Every schedule of property seized :	
Not exceeding \$20.....	30
Exceeding \$20 and not exceeding \$60.....	50
Exceeding \$60.....	75
Every bond, when necessary.....	50
Every notice of sale, not exceeding three, each.....	15
Necessary disbursements and allowances for removing or retaining property seized.....	3 0/0
Five per cent. on the amount realized from the sale of property seized, such percentage not to apply to any overplus.	

If warrant be satisfied in whole or in part after seizure and before sale, collector or his bailiff to be entitled to charge and receive three per cent. on the amount realized.

Cholera.

Duties of Municipal Authorities.

In the event of cholera visiting us it must be remembered that, as in the case of other infectious diseases, every infected person should be considered a centre of propagation of the disease, its special contagion, contained in the discharges from the bowels and stomach, being transported by air and water, and spreading in proportion to the density and want of cleanliness of the population among whom it occurs. The germs of cholera, like other organisms, multiply themselves to an unlimited extent, so long as suitable conditions exist for that multiplication. These conditions are to be found in impure air, impure food and drink, overcrowded and badly ventilated houses, and other conditions of filth.

This remark is applicable to many diseases frequently in our midst as well as to cholera, and it is well to remember that whatever steps for removing the impurities referred to may now be taken, they will be repaid tenfold in the lessening of the amount of disease in general, even if cholera should not visit us. *But, should it appear amongst us, it may be a life-long regret to many that such necessary means were not taken in time.*

Every municipal council which has not already done so should at once organize a local board of health.

1. The local board of health should issue and enforce directions for the immediate reporting of all cases or suspected cases of cholera, as of other infectious diseases, in compliance with the Public Health Act.

2. On receipt of such notices, the local health officers should immediately examine into the reports. If the medical attendant reports the case this will be sufficient verification.

The board should secure the isolation of those sick with or exposed to the disease ;

Give notice of infected places ;

Attend more carefully to the relief of the poor ;

Regulate funerals of persons dead from the disease ;

Cause rooms, clothing and premises to be properly disinfected ;

Give certificates of recovery and of freedom from liability to communicate the disease.

3. Every person known to be sick with the disease should be promptly and effectually isolated from the public. No more persons than are necessary should have charge of the patient, and these should be restricted in their intercourse with other persons. The children of the family and other inmates should be prevented from mingling with others in schools or other places until the period of incubation of the disease shall have passed.

4. Notices should be placed on the house in which a case of the disease exists, and no unnecessary persons allowed to enter.

5. Boards of health should have distributed in every house copies of the instructions to householders and private individuals issued by provincial board of health, or others of a similar nature, and should see that the same are carried out.

6. In populous municipalities, isolation hospitals should be provided just as soon as intelligence is received of the existence of cholera on this continent. These hospitals, if happily not required for cases of cholera, will be a useful investment for cases of smallpox, scarlet fever or diphtheria, constantly occurring. In less populous districts they should be rapidly constructed on the nearer approach of the disease.

7. In populous districts, reception buildings should also be established for the reception of persons not actually attacked with cholera, but who require to be kept under observation lest they should become fresh centres for spreading the disease. Such persons should there be provided with clean clothing, allowed to prosecute their daily avocations, and kept under observation fourteen days.

8. The local board of health should provide a public laundry and disinfecting house, otherwise the infected clothing may become a ready means of spreading the disease.

9. If it be found that carelessness exists in carrying out the precautions recommended regarding funerals, some officer or officers should be detailed by the local board of health to see that they are so carried out.

10. It must be borne in mind by local authorities that want of the necessities of life and of medical attendance and medicines favor the spread of the disease and increase mortality, and that such wants are more apt to occur during a time of epidemic, when bread-winners may be prostrated or waiting upon those who are attacked.

11. Local health officers should be on the alert, *without causing unnecessary alarm*, for reports of approaching disease, and *should promptly notify the secretary of the provincial board of any such*. They should also make notes of the source of any case which may occur in their locality, and of all other facts likely to be of service in a statistical point of view, or in the future study of the disease, and its prevention or limitation.

Use a Heavy Roller.

The steam roller for the consolidation of the metaling of newly coated Roads is a recent economic improvement. The road metaling is consolidated at once, a smooth, firm surface is provided, and the broken stones are pressed in their original angular condition. Where the heavy roller is not used the broken stones are subject to great wear by being in a continuous state of disturbance, producing mud ; the angles are worn round and such compact consolidation as is produced by the roller becomes impossible, and the crust is weakened and ill-adapted for heavy traffic. —*Ex.*