CORRESPONDENCE.

This paper is not responsible for opinions expressed by correspondents.

To the Editor of the MUNICIPAL WORLD:

DEAR SIR, - Bridge building is one of the most important works that municipal authorities have to deal with, to get the best and most intelligent designs and to have them carefully constructed and properly built, and of good sound material for their respective purposes. To accomplish this end skilled men are required, who fully understand the mode of construction and making of a bridge. There are yet a great many bridges built of poor designs and workmanship, simply because they are cheap. In a great many cases there is no competent person employed to examine plans to see whether the mode of construction is right and safe, and sufficiently strong to carry the loads the bridge may be subject to, but in most cases the cheapest will be the accepted tender, and perhaps the bridge be a danger to life and property from the first day it was built. Therefore, it should be the aim of municipal men to employ men who have experience and knowledge in the art of bridge building, and not always adopt the policy of the lowest tender, which is too frequently the case, where contractors furnish their own plans and specifications and the council decide which plan they will adopt. Another great error is that no provision is made to rebuild a bridge until the day a new one is required. In building wooden bridges, as a rule, the timber is secured from the immediate neighborhood where the bridge is to be built, and generally taken from the stump in the middle of summer, hewed or sawn, framed and put together, and there it is exposed to the hot sun, no protection offered to it. The consequence is the timber dries on the outside first; cracks of an half-inch wide open right to the heart; the high winds and teams crossing over the bridge raise the dust, which falls on the timber, the rains come and wash it into the cracks thus produced, and in a short time the grass begins to grow out of that timber, and rot sets in almost from the first year the bridge is built. Unless bridges are destroyed by floods, or other causes, as the case may be, preparation should be made in the winter season. bridges have to be rebuilt, timber should not be cut when in the sap, and a reasonable time should be allowed for timber to dry, and the construction should be such so as to protect the trusses and needle beams from the weather. No earthwork should come in connection or contact with the ends of trusses where they rest on the abutments, and it should be the duty of overseers of highways to see that such woodwork is kept free from earth or water settling around such ends of trusses, and there would be a vast difference in the duration of wooden bridges at a very

trifling expense. The cry through the country is it does not pay to build wooden bridges; they will only last from eight to ten years. Wooden bridges are standing in the States of New Jersey and Pennsylvania that have been built eighty and one hundred years ago, and are apparently in as good condition as when they were built. Simply because they were protected from the weather. They are sided in and covered with shingle roofs, put on the same as our barn buildings, and in spans of two hundred feet and over. Now we would not need to go to the trouble of a shingle roof, but our trusses should be protected from the weather. If any one built a building of frame and put the siding on the inside of the frame, everyone would say it could stand no more than eight or ten years before it would be rotted down. Just the same with a bridge, and so the fault lies not in the fault of the material but in its mode of construction. There is still a great difference between the cost of an all iron or wooden bridge. If, as per above, justice was done to our wooden bridges, the balance would still fall greatly in favor of wooden bridges. Let us just reverse this neglect on an iron bridge. Let it stand for eight or ten years and do nothing to protect it from the elements of the weather-at the end of that time it will not be much better than our wooden bridges thus treated. I have nothing against iron bridges, and do not want to be understood that way. There are cases, perhaps, where it is profitable to build an iron bridge in preference to wood in our country, but what I am aiming at is not to condemn a structure when it has not been properly protected.

Hoping that others may express their views on this important subject through your valuable paper,

I remain, yours, JUSTICE.

The Municipal Miscellany, formerly published in Arnprior by Mr. Nelson, has changed hands and will be continued under the name of The MUNICIPAL WORLD the first number of which has reached us. It deals exclusively with matters relating to municipalities. The municipal law is interpreted and explained, interesting decisions given, the duties of the various officers explained, etc. There is also an engineering department conducted by A. W. Campbell, C. E., in which are many valuable points on road making, drainage, water supplies, etc. The paper will be heartily welcomed and will prove of great service to all who wish to keep posted in municipal affairs. - Deseronto Tribune.

At the Grey Co. council a motion to memorialize the Government to amend the Municipa Law to enable township councils to close their financial year by Nov. 30, so that accounts may be audited before nominations, was lost, as was also a proposal to do away with one of the yearly sessions of the council.

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property and shall be required to produce a certificate at each of the other places of business of the amount of personal property assessed against it elsewhere.

Every person having a farm, shop, factory, office, or other place of business where he carries on a trade, profession or calling, shall, for all personal property owned by him, where soever situate, be assessed in the municipality or ward where he has such place of business, at the time when the assessment is made.

If he has two or more such places of business in different municipalities or wards, he shall be assessed at each for that portion of his personal property connected with the business carried on thereat; or, if this cannot be done, he shall be assessed for part of his personal property at one, and part at another of his places of business; but he shall, in all such cases, produce a certificate at each place of business of the amount of personal property assessed against it elsewhere.

If any person has no place of business, he shall be assessed at his place of residence.

Every person who holds any appointment of office of emolument to which any salary, gratuity or other compensation is attached, and performs the duties of such appointment or office within a municipality in which he does not reside shall be assessed in respect of the amount of such salary, gratuity or other compensation at the place where he performs such duties, and he shall not be assessable therefor at his place of residence, but, if required, shall procure a certificate of being otherwise assessed under the provision of this section; but this section shall not apply to county municipal officers, or to government officers or officers of minor municipalities when the location of the office is fixed by law or regulation of the government or municipality, but in such cases the salary, gratuity or other compensation shall be assessed against the incumbent of the office in the municipality wherein he abodes. R. S. O. 1887, 43 Vic. c. 27, s. 19; 50 Vic. c. 32 s. 2.

The personal property of a person not resident within this province shall be assessed in the name of and against any agent, trustee, or other person who is in the control or possession thereof and shall be deemed to be the individual property of such agent, trustee, or other person, for all objects within the Assessment Act.

In case of personal property owned or possessed by or under the control of more than one person resident in the municipality or ward, each shall be assessed for his share only, or if they hold in a representative character, then each shall be assessed for an equal portion only.

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Personal property in the sole possession or under the sole control of any person as trustee, guardian, executor or administrator, shall be assessed against such person alone.

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The exemption to which certain officers connected with the Superior Courts were, at the time of their appointment, and on the 5th day of March, 1880, entitled by statute, in respect of their salaries, is abolished as respects all persons appointed by the Licutenent Governer to such offices after the 5th day of March, 1880, or hereafter.

Where a person is assessed as trustee, guardian executor or administrator, he shall be assessed as such, with the addition to his name of his representative character; and such assessment shall be carried out in a separate line from his individual assessment, and he shall be assessed for the value of the real and personal estate held by him, whether in his individual name or in conjunction with others in such representative character, at the full value thereof, or for the proper proportion thereof, if others resident within the same municipality are joined with him in such representative character.

INFORMATION TO BE GIVEN TO ASSESSORS BY PARTIES LIABLE TO BE ASSESSED.

It shall be the duty of every person assessable for real or personal property in any local muncipality to give all necessary information to the