a new award, extending the ditch to the lake. The parties to the award failed to do their portion of the work allotted to them by the engineer under this new award. The engineer went and had the work completed, and when the cost of the work was placed on the collector's roll the parties paid under protest and brought the matter to court. The judge gave his decision against the municipality, saying that the engineer made the award without proper authority, because there were more than seven lots affected, and he, the engineer, had no resolution from the council authorizing him to go so far and petition from majority of parties interested. Can this be again reconsidered? Which award would be the one to reconsider, the original one or the one upon which the judge gave judgment? Or would the party requiring the ditch take proceedings to have a new award made, as if there had been no award made at any time?

1. We are of opinion that the extension of this drain up stream cannot be carried out under the authority of section 75 of The Municipal Drainage Act. It is practically a new drain, having its outlet in that already constructed, and a by-law for the carrying out of the work must he based on a petition signed and filed in accordance with the provisions of section 3 of the Act.

2. We do not understand why these owners were not originally assessed for outlet, if the natural flow of the water is in the direction of the drains. We do not see that anything can be done in the wsy of making owners using them pay a fair share of the cost of maintaining the drains, until the council is called upon to repair them, when, on the report and assessment of an engineer, the proportions of assessment may be varied under the authority of section 72 of the Act so as to include all owners using the drains for outlet purposes.

3. We consider this a sufficient notice.

4. Assuming that the engineer took into consideration more than seven township lots the award last made was invalid, and the award to be reconsidered is the original one, and proceedings for its reconsideration cannot be instituted until after the expiration of two years from the completion of the work, if it is an open drain, and one year if covered. (See section 36 of The Ditches and Watercourses Act, R. S. O., 1897, chapter 285).

ACTUAL VALUE IN ASSESSMENT.

In Mitchell the Canada Company appealed to County Judge Barron against the assessment of certain lots, and His Honor gave judgment reducing the assessment altogether by $1,648. The following is a copy of the judgment :

The Assessment Act (4 Edward VII., Chap. 23, Sec. 36) requires that "Except in the case of mineral lands, real property shall be assessed at its ACTUAL VALUE." I underline the words "ACTUAL VALUE," because the actual value is the aim of all proper assessment. The actual value is the point to be reached in every case where possible, and all legislation is intended to assist towards that end. In order to assist the court to find the actual value the statute provides that "in determining the value (these words must be noticed) the court may have reference to the value at which similar land in the vicinity is assessed." Thus it is seen that the court looks at other assessments to determine the actual value; but, when it is admitted that other assessments are wrong (as being too high), then it follows, that the other assessments, instead of helping the court to determine the value, mislead the court into proceeding on an incorrect and untrue basis. It is needless then to say that evidence that misleads is bad evidence, and as a fictitious assessment (however fair between the ratepayers) is no indication of value, such assessment is bad evidence and ceases to be a guide in determining the value of an appellant's land.

If, as argued, the assessment of other lands, be it right or wrong, must govern, then the Appellate Court would only have to look at other assessments without taking further evidence, and, in fact, the assessor then would and could be the sole arbiter as to values, and he could fix them as he thought wise, and there would be no redress.

There is no denying that an equal assessment all round, however high, or however low, is equitable and just between the ratepayers, though it may be misleading and in fact a false representation to outside people who may contemplate a change of residence, but, however equitable it may be, between one another of the ratepayers whenever one or other appeals, the statute points out to the Appellate Court that he is to find the actual value of the property of him who appeals.

It has been stated by one of the greatest judges that the Actual Value is the price or amount at which the land would be taken by a creditor from a solvent debtor in payment of an honest debt.

This test, I think, would bring down the assessment in every urban municipality to a very great extent.

Then in regard to vacant ground, not in immediate demand for building purposes (and this had reference to the Canada Company's appeal), the value is the same at which sales can be freely made. This section 40 (1), and I think was long since in the Assessment Act to take the burthen off speculators who had speculated largely in city property, and who when prices dropped found themselves loaded down with large areas of unsaleable real estate. Though the supplicants for such legislation were these speculators, the legislation meets and covers other cases, and I think covers the case of the Canada Company holdings , and I therefore in such case fixed a sum against each parcel of land 25 per cent, or 30 per cent in excess of that at which the company would be willing to sell, as given in evidence. But if this last mentioned section does not apply, then we are back on the first mentioned section which requires the Actual Value to be the basis of assessment.

I fully appreciate the position the assessor is in, and the desire of the Mitchell people to maintain an equitable assessment, but my duty, as I conceive it, is to find the Actual Value and to fix the assessment accordingly, in each case that comes before me.

John A. Barron.

Stratford, August 3rd, 1907.

An exchange says : "There is talk of a change in the time of holding municipal elections. Early November has been suggested as a more suitable time, but objection is taken on the ground that this is a busy season, in the midst of the fall trade. How would the end of January do? There is generally a slack spell after the Christmas trade, in which time might be found to discuss civic affairs and make up 'slates.' The objection to the present arrangement is that it brings the municipal campaign along with the Christmas season, when nearly everybody is absorbed with private and family affairs and the business of the municipality receives careful attention from very few."

We will be pleased to receive and publish the views on the subject of any of our subscribers who desire to send them.

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In view of the prevailing scarcity of money for investment in municipal bonds and debentures, municipal corporations having debentures issued for drainage purposes on hand for sale will do well to keep in view the provisions of chapter 476, R.S.O., 1897 (The Municipal Drainage Aid Act). Within the limits prescribed by this Act, we believe the Government can be dealt with on much more favorable terms to the municipal corporation than private investors.