Courts of Revision in the Districts, and Appeals Therefrom.

The day for the return of the assessment rolls in districts is required to be fixed by by-law of the council. Any person assessed may appeal against the assessment by giving the clerk, within one month after the time fixed for the return of the roll, a written notice of the ground of his complaint. The council is required within two months after the time fixed for returning the roll to appoint a time and place for hearing said complaints as a Court of Revision. Any person dissatisfied with the decision of the council on any complaint may appeal from the decision of the council to the stipendiary magistrate in the same manner as to the county judge in other municipalities, and the decision of the magistrate shall be final.

Subject to the provisions of section 76 of the Assessment Act which refers to appeals where large amounts or questions of law are involved, appeals in respect of assessment in any municipality in the district of Algoma, and in that part of the district of Thunder Bay not included in the Rainy River district, shall be to the district judge. If, for any reason, the decision of the Court of Revision is not known for six weeks before the time limited for the return of the roll by the judge or stipendiary magistrate, in case of an appeal to him, then the time for the return of the roll is fixed at six weeks from the day when the decision of the Court of Revision is given. Notice of appeal shall in all cases be left with the clerk of the division court for the division in which the municipality is situated, and copies thereof shall also be left with the clerk of the municipality, who are required to perform the same duties in reference thereto as in the case of an appeal to the county judge in other municipalities, and as provided in section 68 and following sections of the Assessment Act.

County Police Magistrates.

An act respecting the appointment of county police magistrates, passed at last session of the legislature, provides that where the county council passes a resolu tion affirming the expediency of the appointment of a salaried police magistrate or magistrates for the county or part of the county, the Lieutenant-Governor may make the appointment accordingly. salary to be paid to each magistrate shall not be less than \$600 and travelling expenses. Every magistrate appointed is required to go from place to place within the county or part thereof for which he is appointed, as occasion may arise. Where police magistrates are appointed, justices of the peace will not be allowed to act except in case of illness or absence, or at request of such police magistrate.

The Equalization of Assessment of Union School Sections.

The equalization of union school sections should not be overlooked. Section 95 of the Public Schools Act directs that once in every three years assessors of municipalities in which union school sections are situated shall, after they have com-pleted their assessment, and before the first day of July, meet and determine what proportion of the annual requisition made by the trustees for school purposes shall be levied upon and collected on taxable property of the respective municipalities within which the union school section is formed. Where this has not been done. where three years have expired, or where no changes have taken place in the boundaries of the section, the assessor of municipality in which the school house of the union school section is situated, is required to call a meeting of the assessors of the municipalities interested. If the assessors cannot agree as to the proportion, the inspector in whose district the union school district is situated shall name an arbitrator, who, with the assessors, shall determine the said matter. The decision of the majority shall be final and conclusive for a period of three years.

When the school section is composed of portions of two adjoining counties, then, on disagreement, the inspector of the county in which the school house of the union school section is situated shall name the arbitrator. The assessors, at the request of the inspector or five ratepayers, may re-consider their award within one month after filing the same with the clerk, and may alter or amend the same so far as to correct any omission or error in the terms in which such award is expressed.

It is very necessary that this duty of equalizing the union school sections should be performed, as, through neglect, great injustice is sometimes done to portions of union sections. Different assessors cannot be expected to assess property equally throughout their different municipalities, and the same will apply to the different portions of union school sections.

Where provision for this work was not made in fixing the salary of the assessor, he should be allowed a fair remuneration for the time spent in meeting with other assessors in accordance with the provisions of the act.

* * *

The Pembroke Standard says that the appointment of a truant officer for that town has had a good effect and that the average attendance at the schools will be greatly increased by the appointment.

* * *

The H. S. Inspector has refused to allow the government grant to be paid to the Pembroke High school until the board improves the accommodation and library.

CORRESPONDENCE.

Country Roads.

To the Editor of THE MUNICIPAL WORLD:

Many people advocate the abolition of the present system of statute labor. It is much easier to find fault than to furnish a better plan. My remarks are intended more to improve our present system while we have it to work by. One evil is doing all the road work at one time, in the spring, so that there is no work with which to make repairs in the fall; this necessitates grants from the council. The spring of the year is the best time to turnpike but a bad time to put gravel on the roads. If it is a dry summer the gravel often lies all summer without being travelled on until the wet weather comes. I have often seen gravel put on the road in October packed by 1st December as much as what was. put on in the spring.

GRADING.

The grading on a large portion of the roads is too narrow; in many places if you come up behind a heavy load you will be compelled to go half a mile before you can get room to drive past. All roadbeds on level land should be made twenty feet wide on top so that two can pass without danger of upsetting; the grades should not be more than one in eight where possible. On embankments and hills the roadway should be not less than sixteen feet wide. All culverts should be sixteen feet or more in length.

DRAINING.

Many deep ditches could be avoided by putting in tiles through deep cuts. Tile are the only means that can be used to give satisfaction in draining. Some advocate putting tile under the centre of roadbed in line with road. It would require to be put at a great depth and filled in all the way to the surface with coarse gravel to make it work. I have known frost to penetrate over four feet under road-bed, where it has been clear of snow during the winter; if frost reach the tile there would be great danger of them working out of position in the spring, but by putting the tile at the sides of the roads, in bottom of ditch, they will drain the road, keep their place and do better work.

When graveling roads, and many teams are at work, there should be one or more men to level the gravel, pick out large stones, put them in the bottom to be covered by the next load. Often the gravel is not properly leveled, but left so you can distinguish each load, which makes it very bad next spring, when the frost is going out.

When grants are given by council towards graveling roads it would be much better if the gravel were not put on until October, in readiness for the fall mud, when it will be immediately travelled on while the gravel is wet. It would improve all roads greatly to harrow and roll the gravel with a weighted roller. In making the Macadam and Telford roads it is rolled with rollers that weigh from three to five tons.

Thos. ROBERTS.