

wound up, and for the taxes upon the premises in which the said goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon. 58 V. c. 47, s. 7.

This proviso excepts and exempts goods in the possession of a warehouseman and those of an assignee for creditors or a liquidator and collectors must be governed by its provisions.

By section 10 of the Assessment Amendment Act, 1899, it is enacted that in cities and towns, and any other local municipalities having power to sell lands for the non-payment of taxes, no distress for the taxes upon each parcel of vacant property shall be made upon the goods or chattels of the owner in any part of the county other than upon such property, and this provision shall be retroactive, so as to apply to the returns for arrears of taxes for the years 1896 and 1897.

(2) The goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress unless they are the property of the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor. R. S. O., cap. 224, s. 135, s. s. 2.

For a list of the goods exempted from execution, see cap. 77, R. S. O., 1897. It will be observed that the person who is actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor is not entitled to any exemption.

(3) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption. R. S. O., 1897, cap. 224, s. 135, s. s. 3.

Section 11, subsection 1, 62 Vic. c. 27, adds section 135a to the Assessment Act. The added section makes provision for distress by the collector for taxes charged against and payable in respect of *personal property*, and is as follows:

**135a.**—(1) Subject to the provisions of section 60 of this Act, in case a person assessed in respect of personal estate or personal property neglects to pay the taxes for fourteen days, after demand or after notice served pursuant to a by-law aforesaid, or in the case of cities or towns after demand and notice as aforesaid, the collector may by himself or his agent (subject to the exemptions provided for in subsection 2 of this section) levy the same with costs by distress.

1. Upon the goods and chattels of the persons assessed wherever found within the county in which the local municipality lies for judicial purposes;

2. Upon the interest of the person assessed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

3. Upon any goods and chattels in the possession of the person assessed where title to the same is claimed in any of the

ways defined by sub-clauses a, b, c and d of section 135, and in applying said sub-clauses they shall be read with the words "owner of" and the words "on the premises" omitted therefrom.

(2) Subsections 2 to 8 of the said section 135 shall apply to goods and chattels liable to distress under this section and to proceedings taken under this section.

Collectors should be diligent in the collection of taxes and should, if possible, make them out of the chattels. If the person who ought to pay them neglects to do so, it is a frequent objection to the sale of lands for taxes, that they might and ought to have been made out of the goods and that it is unlawful to sell the lands to satisfy them. Municipal councils ought also, as far as possible, to avoid extending time for the collection of taxes or special arrangements in regard to the collection of any person's taxes. They should insist upon the taxes being collected and the roll returned within the time fixed by statute, to enable the clerk and the county treasurer to perform their duties in regard to those taxes which cannot be collected.

#### Incandescent Street Light.

Municipalities putting in electric street lighting these days almost universally adopt the incandescent instead of the arc system, the contention being that the light is much more evenly distributed, and that there is a direct saving in current. Orillia has found the incandescent lights on Mississauga street to give good satisfaction, and may go more extensively into the system when the power scheme is in operation.—*Times*.

The right of the city of Montreal, under its new charter, to tax machinery, etc., as real property, is likely to be contested by some of the large companies doing business there. The Street Railway Company, in reply to a request from the assessors for an estimate, has sent in a valuation of its plant, putting "junk" values upon the different articles, in accordance with a recent judgment delivered in Ontario respecting the taxation of poles, wires, etc. This, the assessors refuse to accept, making an independent valuation, based on the actual value of the plant. Recently the company gave notice of appeal from this valuation and the matter will be put through the law courts.

The Grand Trunk have written, stating that the information asked for would take a lot of preparing, and as it had never been asked for before, the Company would like to find out why it was wanted.

The Bell Telephone Company have notified the assessors that they do not consider that the tax can be legally imposed.

#### Residence Streets.

It may be well to name, in a general way, the various features of residence streets, calling especial attention to those in which most improvement can be made. The constructed parts, the roadway and the sidewalks, should be made for use. They should be smooth, hard, durable, shaped so that storm water will readily run off, and should receive constant care so that they will be kept clean and neat. The ornamental part, that is the parkways, and the boundary planting on each street, should be treated in such a way as to take advantage of our wonderfully varied forms of plant life. A gentleman owning the land on both sides of a street in northern Illinois, has removed the fences and planted in their places quantities of barberry bushes, Japan quince, buckthorne, prickly ash, and sweet briars. The parkways retain some of the native trees, there has been additional planting. Elms, lindens, maples, oaks and other trees have been used, and also red branched dogwoods, syringas, and viburnums. The groups planted are as irregular as the native growth. Recently a man from another city, after having ridden through this street, was surprised to find that it was a public thoroughfare, his impression having been that it was a gentleman's private drive. If other people had the same idea with regard to the streets upon which they live, this parklike planting might extend indefinitely, and add greatly to the attractiveness of the residence portion of our cities. Not only would the streets themselves be greatly improved in appearance, but I believe the influence of such treatment would extend to the home grounds.

It is desirable that the appreciation of beautiful streets might become so great that people would be as shocked to see the enormous signs now extending along some of our principal streets, as the gentleman first referred to would be to find a great sign in front of his home. Think of a beautiful drive or walk through one of our large city parks, and imagine the effect of a great sign staring at you from among its trees and shrubs, with the announcement that someone has soap or shoes to sell. Of course, such an intrusion would not be tolerated. It ought to seem just as bad to have it next to our houses. If public sentiment is not strong enough to bring about a reform, the matter ought to be remedied by city ordinances.

With a little more study, and a little more observation, but without any greater expenditure than is put upon many streets at the present time, I believe that one's pleasure in walking and driving might be fully doubled. A man's daily journey, going to his office, and returning to his home, might be among surroundings that an artist would like to paint.—Park and Cemetery.