

were added to the powers of the Quarter Sessions, covering the most important aspects of the new municipal developments, apart from roads and taxes. The Assessment Act underwent numerous alterations, the most important of which was the change of system which took place in 1803. This took from the assessors the discretion formerly allowed them in classifying the owners of property for purposes of taxation. The new Act specified certain classes of taxable property, such as cultivated or uncultivated lands, domestic animals, mills, stores, taverns, etc., and to each class was assigned a special valuation by the Act. Upon the total value of property in each district, thus determined, the magistrates were to levy such a rate as would meet the requirements of the district. The maximum rate was limited to one penny in the pound, for any one year. There was, apparently, under the old system a natural tendency among the assessors to keep down the valuation in their respective townships, in order that this or that township might bear as little of the district tax as possible. Owing to the peculiarly rigid and artificial method of valuing property, which was the basis of the new system, The Assessment Act required frequent revision in order to preserve any approximately just valuation. Under its numerous amendments and adjustments the same system remained in force until after the municipal government of the Province had practically taken its present form under the Baldwin Act of 1849.

No change took place in the road Act until 1798, when the amount of statute labour required from each individual was proportioned to the assessment of his property, and ranged from six to twelve days. In 1804 a new and important departure was made as regards the

roads. For the first time a sum of money was voted by the Provincial Legislature to assist in laying out and opening new roads, repairing old roads and building bridges in the several districts of the Province. It was acknowledged that the local powers and resources were inadequate to provide the roads necessary to open up certain new districts and afford a general means of communication throughout the Province. The expenditure of the Provincial grants and the superintendence of the work to be done, instead of being committed to the justices in Quarter Sessions, were entrusted to special commissioners appointed by the Executive Government and directly responsible to it. This principle, once acknowledged, rapidly developed, and from this time on we have two independent powers in charge of the roads of the Province. In course of time there emerged a third road factor in the shape of the joint stock companies for the building and maintenance of roads and bridges, on which they were authorized to collect tolls. In 1810 an important change was made in that part of the road system which fell within the jurisdiction of the Quarter Sessions. The justices were authorized to appoint surveyors of the highways who should, on the one hand, take their general instructions from the justices and report to them, and, on the other, have at their command the statute labour of the district superintended by the overseers of the highways elected by the town meetings. Special work on the highways might also be performed on the recommendation of the surveyors, to be paid for out of the district funds. In 1819 it was provided that statute labour might be compounded for at the rate of 3s. 9d. per day, afterwards changed to 2s. 6d. per day.

(To be continued.)

Municipal Organization in Ontario

The British North America Act of 1867 is in effect the Constitution of Canada. Section 93 gives exclusive right to the several Provinces to provide for their municipal government. For purposes of local administration, accordingly, the Provincial Legislature has divided Ontario into counties, these again into townships, incorporated and police villages, towns and cities. Counties are judicial and administrative areas: other municipalities only administrative. An unincorporated village and suburbs, having a population of 750, may be incorporated by the county council as a village; with a population of 2,000 the Lieutenant-Governor-in-Council may by proclamation erect the village into a town; and when it has a population of 15,000 the town may be proclaimed a city. Incorporation, however, is usually effected by special legislation; moreover, in practice 10,000 is the usual population of a new city. In Ontario there are 43 counties, 523 townships, 132 villages, 89 towns, and 15 cities.

Ontario municipalities vary in area even more than they do in population. The largest county (Grey) contains 1,071,642 acres, with a population of 69,590, the smallest (Brant) 196,800 acres, population 38,140. Eleven townships have an area of over 80,000 acres each, while 32 have less than 20,000. The largest (London, County of Middlesex), contains 100,011 acres, population 8,878; the smallest (Sherbrooke, County of Haldimand), 4,688 acres, population 396. Under The Municipal Act the area of villages is now limited to 500 acres. There are, however, half a dozen villages previously incorporated which spread over 2,000 acres and more. The largest village territory (L'Orignal, County of Prescott), covers 3,995 acres, population 1,026; the smallest (Garden Island,

County of Frontenac), 77 acres, population 242. Of the towns, Owen Sound has the largest area with 6,120 acres, population 8,776; Napanee the smallest with 372 acres, population 3,143. Seventeen towns extend over more than 2,000 acres, and seven over less than 500 acres each. The northern districts of Muskoka, Parry Sound, Nipissing, Manitoulin, Algoma, Thunder Bay and Rainy River possess no county organization as yet. But 83 townships, 3 villages and 16 towns have already been incorporated there, and in some townships school sections have been formed and road improvement districts established. In these unorganized districts, townships are six miles square and contain 23,040 acres, including lakes and rivers. Incorporation will follow as soon as population warrants.

Municipal Councils.

Municipal councils in Ontario are uniformly small in size. Townships and villages elect their councils, consisting of a reeve and four councillors, every year. Towns elect a mayor and at least six councillors. The actual number of councillors is determined by the number of wards, or by the population. For example, in towns of less than 5,000 population, of which there are at present ninety-two in the Province, ratepayers may divide the town into wards, and elect one councillor for each, making up the regular number of six councillors by general vote, in case the number of wards is less than six. In the same way towns of more than 5,000—there are thirteen of these at present—may provide for the election by general vote of one alderman for each 1,000 of population. If there are less than five wards, three, in exceptional cases two, councillors are elected for each, and if five or more wards, three councillors for each. Prior to The Municipal