

every place where established, and we would esteem it a favor if some of our readers in those places would give some hints on the subject that would be useful, or perhaps send us copies of their market by-laws with such additional information as might enable us to be of service to our correspondent.

A CIRCULAR has lately been issued to the assessors from the Registrar General's office, calling special attention to sub-section 2 of section 14 of the Assessment Act which requires them to make enquiry of each resident taxable party whether there has been a birth or death in the family within the previous twelve months, and to note the facts in the proper columns, and also as to whether the same has been duly registered. The municipal clerks are instructed to examine the roll, and to notify the parties who may not have complied with the law respecting registration, and to prosecute such as refuse. If the statistical information called for is to be of any service it should be full in every respect.

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WE have long held the opinion that the present system of making returns to the County Treasurer of lands in default and non-resident lands, and the after proceedings thereon are cumbersome and expensive, and might well engage the attention of municipal officials and legislators in the line of improvement. Local corporations have power to assess property, strike a rate of taxation, and sell chattels for taxes. Thus far may they go and no farther. We never could see any force in depriving them of the power to wind up their business in the matter of real estate. Every owner of land must know in what municipality it is situated, and he could as readily obtain information about arrearages from the local treasurer as from the county treasurer. As a matter of fact, local clerks and treasurers are constantly receiving letters from non-residents asking information as to the taxes due, and are unable to do more than refer their correspondents to the county official for the information sought for. Non-residents and other owners of land in arrears could have the same safeguards as regards redemption of their property as at present. Property sold in its own neighborhood would have more local competition, and the local purchaser would be more likely to improve it and thus add to the resources of the municipality by increased taxes, road work, etc. The present system of requiring only the amount of taxes in default on sale of property is also objectionable, inasmuch as it leads to "rings" being formed by speculators who attend county sales, and thus sub-division of the property is not often the rule, the owner thus losing the chance of having even a portion of his property left him. If the property was sold together to the highest bidder, the overplus could be retained to the credit of the owner for a certain length of time, and if not then called for it would be forfeited to the benefit of the municipality or of the Province. There may be good grounds that we are not aware of for the continuance of the present system, and in stating our views, it is for the purpose of eliciting further information on the subject.

By an amendment to the Division Courts Act in 1889, the county council have to pay the cost of all books required by Division Court clerks and bailiffs, provided the emoluments earned by any of these officers amount to less than \$500 per annum. It was felt to be an injustice that these officers should have to provide certain books at their own expense, and the moment any entries were made in them that such books became the property of the Government. Now that the principle of payment by the public has been conceded, the wonder is that it should be limited to a portion only of the Division Court officials.

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WHILE in the older settled townships considerable attention has been paid to improving the centre of the road for travel of vehicles, little or no attention has ever been paid to making good foot-paths on the sides. It is well known that a great deal of travelling is done by persons on foot, and during wet weather walking in the middle of the road is anything but pleasant, nor is walking in the grass on the sides any improvement owing to the unevenness of the ground. Very little work with a plough, scraper and roller would make a foot-path, say three or four feet wide, comparatively level on one side of the road, and in a short time it would become beaten down and so hard that water would not lie on it, and thus a good foot-path be obtained for either wet or dry seasons. It would be a boon much appreciated by the public. The law gives power to municipalities to set apart so much of the highway as may be deemed necessary for foot-paths, and for imposing penalties on persons travelling thereon on horseback or in vehicles.

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THE meaning usually attached to the word "resident" by the courts, is the place of abode as a home, or where one's family resides. Sub-section 6 of section 2 of the Public School Act, however, says that the word "resident" in that Act "shall include such persons who, though not actually resident in a school section or division, pay a school rate at least equal to the average school rate paid by the actual residents of such section or division." Section 13 of the same Act says "the persons qualified to be elected trustees shall be such persons as are actual resident ratepayers within the school section." Mr. F. had resided in a village where he owns property and carried on business, and was a public school trustee. He recently removed to the suburbs of an adjoining municipality, but was re-elected trustee of the village school in January last. He still owned property and carried on business in the village and paid a school rate equal to the average school rate, and it was thought that by the construction placed on the word "resident" in sub-section 6 of section 2 given above, he was eligible to act as trustee, but on application to the Minister of Education for a decision on the point, the reply was that Mr. F. could not hold the office. To say the least the different sections of the School Act quoted above are somewhat confusing, and it is not to be wondered at that some persons still think the decision of the Education Department is not in accordance with the interpretation placed upon the word "resident" by the Act itself.