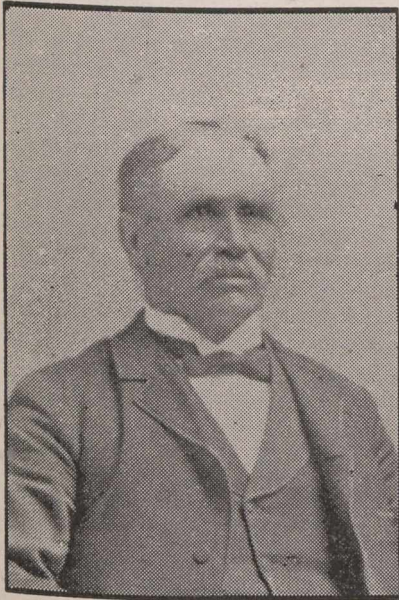


Municipal Officers of Ontario.

Clerk, Township of Cambridge.

Mr. Sanche was born in 1843 in St. Scholastique, Province of Quebec, where he received his education. He came to the township of Cambridge in



MR. J. B. SANCHE.

1871 and engaged in farming, which pursuit he still follows. He was appointed treasurer of the township in 1873 and remained in that office until January of the the present year. He was appointed to the office of clerk in 1891, and still remains in the discharge of its duties.

Post Offices—Taxation of.

(Concluded from page 82.)

situat, shall be exempt from all local rates or taxes, statute or other labor on any highway, or commutation for the same, &c." The Court of Queen's Bench affirming the judgment of the Superior Court held that the property was not exempt from taxation but the Supreme Court of Canada, the former Chief Justice Strong dissenting, reversed the judgment, holding that the property was exempt. The former Chief Justice Strong wrote a very strong and vigorous dissenting judgment, but as the judgment of the majority of the court settled the law on the subject it is needless to give his reasons against the exemption at large. The essence of his argument is contained in the following words which he used :

"These taxes are not imposed in respect of the leasehold, but in respect of the proprietorship of the land which is, of course absolutely in the defendants, the crown having a right to enjoy it only, under a mere personal contract in no way

operating as a dismemberment of the property or conferring any real right whatever. It cannot, therefore, be said that these taxes are imposed upon property "belonging to, or held in trust" for the crown so as to bring it within the terms of the enactment quoted." It will be observed that in all of the above cases there were leases under or by virtue of which the crown was entitled to occupancy of the lands, and we think that in order to exempt property owned by a private individual it must appear that the Crown is entitled to such occupancy. Where that is shown in the case of a post-office, such post office will be exempt from taxation. But there are, no doubt, many cases in small country places where there are post-offices but where there is no such right of occupancy and where that is so the assessor ought to assess the property, and where there is the right of occupancy in the Crown the assessor should assess all of the property, except what is actually used for the purposes of the Crown. We understand that some owners of buildings, only a small part of which is used for a post-office, claim exemption for the whole building. When the assessor has any doubt as to whether a particular property should be exempt he should assess it, leaving the owner to appeal.

"Time of Election."

An exchange, in a recent issue, concludes an editorial comment on our article on page 63 of our issue for last month on the meaning of the expression "time of election" used in the Municipal Act, as follows :

"The decision (in the case of *ex rel Zimmerman v. Steele*) from so eminent an authority as Chief Justice Falconbridge, may probably be regarded as conclusive so far as relates to a judicial interpretation of the statute. But the decision is to such an extent in conflict with a reasonable meaning of the Act that, it is reported, the particular clause may be amended at the present session of the Legislature."

This statement is misleading, as the repeal by the Legislature of section 5 of chapter 29 of the Ontario statutes, 1902, will in no way affect or interfere with the judicial interpretation placed on the phrase "time of election." It will simply prevent membership of a school board for which rates are levied operating as a ground for disqualifying candidates elected members of municipal councils. The decision in question is in accordance with all previous judicial utterances on the subject, and giving the words used in the Act their ordinary meaning, we do not see how any other conclusion could be arrived at. The legislators in framing the Municipal Act in this regard evidently intended

that this construction should be placed on this particular portion of it as sub-section 3 of section 128 provides that "if more candidates are proposed (at the nomination meeting) for any particular office than are required to be elected the clerk (or other returning officer or chairman) shall ADJOURN the proceedings for filling such office, etc.," and proceedings which are closed or are not continuous or continuing could not be ADJOURNED.

An action was recently commenced against the town of Orillia for an amount over \$220,000, by the Electrical Supply and Maintenance Company.

* * *

The townships of Vaughan and Uxbridge are two of the latest municipalities to adopt modern methods and pass by-laws commuting statute labor within their limits.

Clerk of the Town of Welland.

Mr. Hellems was born in the year 1835 on a farm, on a part of which the town of Welland now stands. His father was a veteran of the war of 1812 and his mother a daughter of a U. E. Loyalist. At the age of sixteen the subject of this sketch began teaching school and continued in that profession until 1876. When the then hamlet of Merrittville was erected into a village in 1858, Mr. Hellems was appointed its first clerk and remained in



MR. C. R. HELLEMS.

office until 1861 when he removed from Welland, returning in 1867. In 1870 he was again appointed municipal clerk, and when in 1878, the village was erected into a town, his appointment was confirmed and he still continues to fill and perform the duties of the office. In 1881 he was appointed Police Magistrate (without salary) and for nearly twenty-two years has efficiently and satisfactorily officiated in that capacity.