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The towns of Port Arthur and Fort William are moving in the direction of establishing municipal telephone services.

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The council of the township of West Flamboro has recently passed a by-law commuting the statute labor in that township to a money payment of fifty cents per day.

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A by-law to grant a bonus of \$50,000 to the Deering Harvester Company was recently defeated by the electors of the city of Hamilton.

Independent Telephone Lines.

Independent telephone companies have made considerable progress in the United States, and Canada is beginning to awaken to the fact that telephone installation is no longer a monopoly. The Orillia Board of Trade has pronounced in favor of a municipal telephone system, an independent system is being projected in Orangeville, and local capital in Beaverton is likely to be invested in an independent exchange.

Toronto, Ottawa and Hamilton have all been more or less agitated in regard to the matter, and capitalists are seeking telephone franchises, in return for which greatly reduced rates are promised. The rates proposed in Hamilton are \$15 for business places, and \$10 for private residences. Telephone systems, installed by local capital, or by a municipality, in the smaller towns, require very little capital outlay, and there is every reason to believe that the day is not far distant, when, under local management, a telephone will be a part of the necessary equipment of every house.

Returns of Uncollected Taxes.

A subscriber, who is a county treasurer, has requested us to draw attention, in these columns, to the duties of municipal officers in regard to the making of the annual returns required by the provisions of the Assessment Act, of taxes uncollected and uncollectable, in their respective municipalities. In his communication, our correspondent says that "many of the returns are, in most of the cases, made by the collector direct to the county treasurer, or a copy of the list, under section 148, is sent." The sections of the statute, relating to this matter, are comparatively simple, and a reference to them on the part of the municipal officers having these duties to perform, should effectually preclude the possibility of their making any mistake. Section 147 provides that "if any of the taxes mentioned in the collector's roll remain unpaid, and the collector is not able to collect the same, he shall deliver to the TREASURER of his municipality an account of the taxes remaining due on the roll, etc." The latter part of this section requires the collector to furnish, at the same time, a duplicate of this account to the clerk of his municipality, who is thereby directed to mail a notice to each person appearing on the roll with respect to whose lands any taxes appear to be in arrear for that year. The collector cannot legally, and should not be credited with the amount of the taxes not realized until he has made out and filed with the treasurer of his municipality the account referred to in section 147, duly verified in the manner required by section 148. By section 157 the *treasurer of every township and village* is required to furnish the *county treasurer* with a statement of all unpaid taxes and school rates directed in the collector's roll or by school trustees, to be collected, within fourteen days after the time appointed for the return and final settlement of the collector's roll, and before the *8th day of April* in every year. Subsection 2 sets forth the particulars that this return is to contain. Section 156 lays down the duties of the collector in regard to the collection of *arrears of taxes* that have been placed on his roll, and provides that "if there is not sufficient distress upon any of the occupied lands or lands built upon (named in section 155) to satisfy the total amount of the taxes against the same, as well for the arrears as for the taxes of the current year, the collector shall so return it in his roll to the *treasurer of the municipality*, showing the amount collected, if any, and the amount remaining unpaid, and stating the reason why payment has not been made." A strict compliance with the requirements of the statute in this regard is essential to the validity of subsequent proceedings to realize the amount of the unpaid taxes. Failure to closely observe the several provisions of the statute relating to the matter is almost certain to result in loss and litigation, expense and confusion to the municipality concerned and its officers.

In the cases of *Deveril v. Coe* (11 O. R., 222), and *Donovan v. Hogan* (15 A. R., 432), tax sales were held to be invalid by reason of the non-performance of the duties required by these sections. In the latter case, it was held that the duties of the assessor and the township clerk in this regard are *imperative* and not *directory* merely, and their proper performance is conditional to the validity of a tax sale, and in the former case Mr. Justice Armour remarked that "the substantial compliance with the provisions of these sections is a condition precedent to the right to sell non-resident lands for taxes. In the recent case of *Caston v. City of Toronto*, (30 S. C. R., 390), it was held that the provisions of section 135 (now 147) of the Assessment Act, in respect to taxes on the roll being uncollectable, providing for what the account of the collector in regard to the same shall show on delivering the roll to the treasurer, and requiring the collector to furnish the clerk of the municipality with a copy of the account are imperative. In the course of his judgment Mr. Justice Gwynne remarked that "It has been held by both courts (that is, the divisional court and court of appeal), and in this, I think, we must concur, whatever the result may be, that the duties prescribed in section 135 of chapter 193 (R. S. O., 1887) now section 147 of chapter 224 (R. S. O., 1897), are enacted as the basis and foundation of all subsequent proceedings which are authorized to be taken for the recovery of taxes not paid, while the roll remains in the collector's hands unreturned, and that, therefore, the requirements prescribed in the section are IMPERATIVE."

Mr. Donald Guthrie, K. C., recently gave an opinion to the County of Wellington, of which he is solicitor, as to whether parties who, without authority, make excavations, either by deepening ditches or otherwise on county roads, are liable in a civil action for damages, either to the county or to travellers, where the latter have suffered damage by reason of such excavations. In answer to this question he says that, in his opinion, where such travellers recover damages against the county by reason of such excavations, the county is entitled to a remedy over for the amount of such damages against the private individual who, without authority, made the excavation which caused the damage. In any action for damages, caused by such excavation, the plaintiff, on making out his case, would be entitled to recover against both the county and the party who made the excavation, but the county would have the right to recover the amount of judgment for damages and costs from the other defendant. The law provides, in such a case, that the municipality shall have the right to have the person who has made the excavation made a defendant in the action—if the plaintiff does not make him a defendant.