

3. Two years ago government built road through one of these locations and also across said track but built no crossing and C. P. R. Co. will not make one or consent to the council making one unless council will sign writings to be responsible for all damage to property, etc. while engaged in building it. What can we do to get crossings?

4. Also in the year 1896 our assessor in assessing one of these locations omitted eight lots from the roll. This was the first year this location was assessed in separate lots. The error was not discovered until after the taxes had been levied and collected on all the lots upon the assessment roll. Can the taxes for 1896 be now collected from those lots? Some say that they cannot, as the error was not corrected at the court of revision, 1896.

1, 2 and 3. If your council cannot arrive at an agreement with the railroad company, your course is to apply to the railway committee of the privy council. This is not the case of an existing highway interfered with by the railway company, it is the case of a railway constructed when there was no established highway, and therefore the council must arrange with the company, and if it cannot do so the only course left is to apply to the railway committee.

4. Yes, in the manner provided by section 154, Consolidated Municipal Act, 1892.

Taxes—Toll Roads—Qualification to Vote at Municipal Elections.

142.—J. A. M.—1. A has a farm adjoining the town, part inside the corporation and used for agricultural purposes only, and not surveyed out in town lots, nor has any part of it been sold for town use. Now can the town lawfully collect a higher rate of tax than is collected by the township on the other part of the farm of the same value, if not, what must A do to defend himself?

2. Also Government toll road running through the townships. About nine years ago it was condemned by Government Inspector. Still collected toll for two years to amount of about \$2,500. Then the townships bought the worn out road. Now can the township council come on the Government for the money collected at the toll after the road was condemned, it being nine years since?

In your issue of February, 1897, you claimed that a party working for a railway company and living in the company's house gets assessed as tenant, and not rated for any sum is entitled to vote at municipal elections. What qualifies him? They were not allowed on voters' list in our municipality last year.

1. The mode of assessing such lands and the remedy of the person complaining are fully provided for by sections 8 and 29, Assessment Act, chapter 224, R. S. O., 1897.

2. No.

3. In answering the question referred to we assumed that the property was assessed for sufficient. We cannot understand why the assessor should have put the occupant's name on the roll as tenant if he was not assessing some property. If he put the name in the roll assessing no property, what was the object of it? If the assessor assesses a piece of property against the owner, and he at the same time places the name of the tenant or

occupant on the roll, why is that not a rating, and if the property is of sufficient value why is the occupant or tenant not entitled to vote? If, however, the assessor did not assess the house and land in connection with it at all, or if he did, that it was not of sufficient value to entitle the tenant to vote, then you are no doubt right. This question can be very easily brought before the county judge on appeal and in that way you can obtain a judicial decision upon the point whether an occupant or tenant, who occupies a house owned by a railway company which is assessed for such house and which house is of sufficient value for voting upon it, and the name of the occupant or tenant is also upon the roll in respect of it is or is not entitled to vote.

Assessment for Cut-Off.

143.—J. P.—1. Is there any other authority for "Assessment for cut-off" than that given in section 65 Drainage Act of 1894?

2. Does water which was admittedly diverted from its natural course by means of large ditches into a large drain form "a flow of surface water" to the lands along the large drain into which it is diverted and which overflows in very high freshets?

3. Are the lands along the aforesaid drain liable for "Assessment for cut-off" for a new drain which restores the water alleged to in question 2 to its natural course, but in no other way affects said lands?

1. No.

2. Yes.

3. Yes, making due allowance for prior assessment if any. Where a drain cuts off a body of surface water from certain lands, those lands should be assessed for benefit. If the course of that drain is changed, or if it has to be extended, any additional assessment upon the lands already assessed for benefit by reason of cut-off, must be made with due regard to the prior assessment so as to avoid a double assessment.

Assessment of Lots Under License of Occupation.

144.—X. X.—Booming Company sold certain lots of land under license of occupation from C. L. D.

1. Are said lots liable to assessment in incorporated township in Muskoka and Parry Sound?

2. Can they be put on resident roll if company is non-resident?

1. Yes, for their actual value, provided the Crown has no interest in the lands, but if the Crown is still interested in the lands they should be assessed for the actual value of the interest which the owner of the lands has in them.

2. No, unless the company has a legal place of business within the municipality or gives notice requiring the lands to be as the lands of residents, pursuant to section 3, cap. 224, R. S. O., 1897.

We desire to remind our correspondents that answers will only be forwarded by mail when a stamped envelope is enclosed with question.

Injury to Pipes by Electrolysis.

Many towns and cities in Ontario are installing electric railways. The overhead trolley system is used in every instance. In some agreements, the company is bound to make provision for the return current so as to prevent damage to water pipes by electrolysis, but these cases are the exception and even then no effort is made to see that such provision is made and maintained.

In connection with the installation of electric railway systems this matter is of vast importance and should be carefully studied. When entering into an agreement every precaution should be taken to provide against its ruinous effect. Water mains and services cost the municipality too much money to allow their destruction to be rapidly brought about by the establishment of another public service, when with care, the injury could at least be largely averted.

To prevent damage to the city's water pipes from electrolysis, the street car companies of Chicago equip their trolley lines with copper wire circuits. City Electrician Ellicott has reported to the mayor, the result of experiments made to determine the effect of the extended electrical current from trolley lines on water and gas pipes in various parts of the city, and in nearly every case the pipes showed serious damage from electrolysis. In many places the pipes were literally honeycombed.

Electricity is something of which we as yet know but little. We do not know what it is, we merely know a few of its effects. The closer study of electrolysis indicates that decomposition of water and gas pipes takes place chiefly at the point where the electricity leaves the pipe, not where the electric current enters or traverses the pipe. It would seem as though the damage in such a case might be trifling, but we know further of electric currents, that they enter the ground at all points along the line of a street car railway, that they travel along the lines of least resistance, that the least resistance is offered usually by iron pipes, particularly water pipes, that these currents do not enter the pipe at a particular point and leave at no one point, but leave the pipe largely as they enter it, at various points. The damage done by these currents leaving pipes may be very small or it may be very great, depending upon the strength of the current, and should be guarded against.

It can be guarded against almost perfectly by introducing a return wire to complete the circuit, instead of depending upon the ground to conduct the current back to the power house. Few companies installing electric railways, are willing to go to this expense, but the saving in current resulting from a complete circuit would largely offset this expenditure, at the same time preserving the rights of others whose capital, invested in water and gas mains, is as sacred as that of a street car company.