

The Municipal World



PUBLISHED MONTHLY IN THE INTERESTS OF

THE MUNICIPAL INSTITUTIONS OF ONTARIO

Vol. 9. No. 1.

ST. THOMAS, ONTARIO, JANUARY, 1899.

Whole No. 97

BRIDGE BUILDING a Specialty

COUNCILMEN, TAKE NOTICE!

The Celebrated Baer Patent Bridge, after ten years' standing, is as free from decay as when first put up, thus proving that they will last for forty years if properly taken care of. We, the undersigned, are prepared to build the above bridges in spans of from 30 to 150 ft. and upwards at the price of ordinary wooden bridges, of equal strength. Also builders of Stone Abutments, Piers, Excavating, Pile Driving, etc. Dealers in

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The Very Highest Prices Paid for Debentures of Counties, Townships, Towns and Villages.

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24-26 King Street West, Toronto, Ontario

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Macadamized Roads

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J. M. GLENN, LL. B.

BARRISTER, ETC.

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EDITOR LEGAL DEPARTMENT OF THE MUNICIPAL WORLD.

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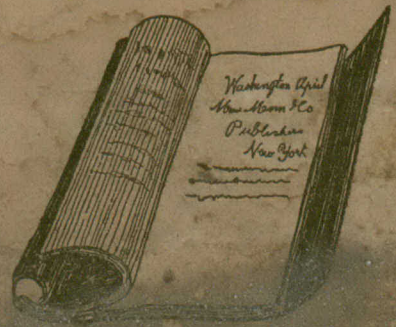
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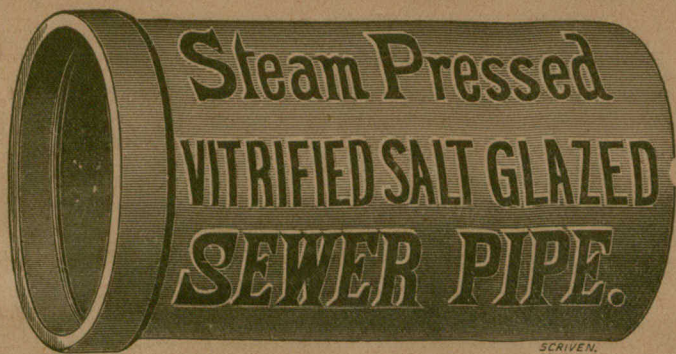
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ESTABLISHED 1860

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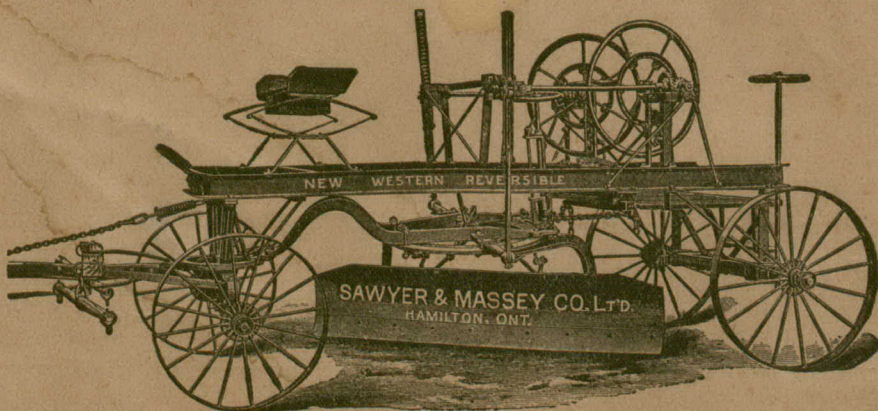
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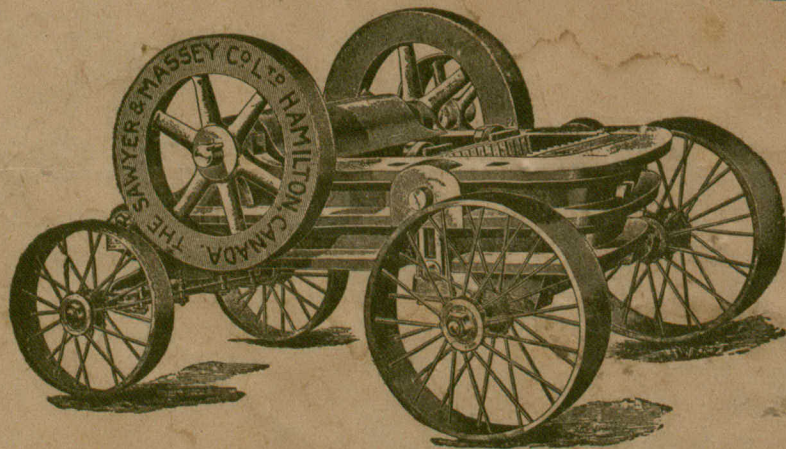


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Reversible Road Grader

Combines great variety of adjustment to all kinds of work Very strong and durable. A great labor-saving and money-saving machine. By its use **GOOD ROADS** are quickly and cheaply obtained.

Catalogues sent on application



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MAIN FRAME ONE SOLID CASTING,
 INSURING GREAT STRENGTH WITH PERFECT RIGIDITY

No gears, no cams, no cogs or other frail mechanical devices.
 It stands the severest work without break or delay.

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It's the

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Roadmaking Machinery

WILL ADVERTISE IN THIS SPACE FOR

1899

Good Roads Machinery Co. (Registered)

JOHN CHALLEN, Manager.

HAMILTON, ONTARIO.

Auditors

Stamps

The Municipal Amendment Act, 1898, Section 13, reads as follows :

“ The Auditor or Auditors of every municipality, after the examination of every account, voucher, receipt, and paid debenture submitted to them for audit, shall stamp in indellible letters thereon the word ‘ Audited,’ and shall also initial the same, and the Municipality shall furnish a suitable pad and stamp for that purpose.”

We are prepared to supply “ Patent Air Cushion Stamps,” the best made for this purpose.

Price for stamp and pad, \$1.00 (postage paid).

The Municipal World
ST. THOMAS

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TORONTO, ONT.

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A LARGE STOCK ALWAYS ON HAND.

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TORONTO, ONT

Factory at Mimico.

Agent at St. Thomas, F. M. Griffin.

Supply Dept. The Municipal World, St. Thomas

BY-LAW BALLOT ACT FORMS.

Special Voters' Lists for 200 names, complete with Ballot Act and all forms required, pencils, sealing wax, etc., for each division

Special Voters' Lists for 300 names, complete.....

Special Voters' Lists, complete, do not include certificates to vote where stationed under section 347.

Sheets Voters' List paper.....

Voters' Lists (bound) to contain 200 names,

Voters' Lists (bound) to contain 300 names,.....

SPECIAL VOTERS' LISTS FOR 200 NAMES (bound), with form contains

Clerk's certificate as to Voters' Lists, declaration of deputy-returning officer, declaration of secrecy (for 10 or more certificates of D. R. O., oath of D. R. O., oaths to be taken by electors.....)

Special Voter's List for 300 names, Larger sizes to order.

*When special Voters' Lists are ordered the forms marked * will not be required.*

*Clerk's certificate as to Voters' List,

*Declaration of deputy-returning officer,

*Declaration of secrecy,

*Oath of deputy-returning officer,

*Oaths to be taken by voters,

Declaration of inability to read, with attestation clause attached,

Statement of voters whose votes were marked by D. R. O.,

Ballot paper account,

Notes of Objections taken to ballot papers,

Return papers for making statement of the result of the polling,

Directions for the guidance of voters for posting up,

Act for prevention of corrupt practices, for posting up,

Packets required by deputy-returning officers at close of poll:

A, B, C, D, E, F, G,

Certificate entitling deputy-returning officer, poll-clerk and agents to vote where stationed,

Agent's appointment,

Agent's declaration,

By-law Ballot Acts, for information of deputy-returning officers

Lead pencils for marking ballot papers,

Sealing wax, for sealing packets,

Ballot boxes, metal, with padlock

ASSESSMENT ROLLS AND FORMS

Sheets Assessment roll paper,

Sheets Assessment roll paper, non-resident.....

Assessment notices,

School census books, bound,.....

Declarations for parties to fill in,

Affidavit by person claiming to be placed on the roll as voter,

Assessors' Guides, with notes,

Municipal clerk to assessor, notice with list of lands liable to be sold for taxes, with blank for assessor's return,

Clerk's occupied return to county treasurer,

Assessors' certificates,

Recapitulation of assessment roll,

Assessment rolls any size or style of ruling or binding to order.

Rolls with flexible cloth covers to roll same price as leather.

Covers for assessment rolls, leather back.

COLLECTORS' ROLLS AND FORMS.

Sheets Collectors' roll paper

Sheets Collectors' roll paper, non-resident

Collectors' receipts, bound in books of 100.....

Warrant to distrain for taxes,

Notice of sale for taxes,

Notice to tenant to pay rent to collector,

Collector's account to treasurer,

Collectors' bonds.....

Collector's Guide, with notes

Collector's roll, any size or style of ruling or binding to order.

Rolls with flexible cloth cover to roll, same price as leather.

Covers for collector's rolls, leather backs

FORMS REQUIRED BY JURORS' ACT.

R. S. O., Chap. 61.

Oath to be taken by selectors,

Report of selectors, first, second, third and fourth divisions, each

Set of forms for annual report....

ARREARS OF TAXES.

The following forms will be appreciated by all clerks and treasurers having returns to make in connection with arrears of taxes:

Clerk's notice of uncollected taxes,

Municipal clerk to county treasurer, non-resident tax roll

Collector to treasurer, statement of uncollected taxes

Municipal treasurer to County treasurer, statement of unpaid taxes.....

County treasurer to municipal clerk, list of lands liable to be sold for arrears of taxes.....

Municipal clerk to assessor, notice with list of lands liable to be sold.....

Municipal clerk to county treasurer, occupied return.....

County treasurer to municipal clerk, statement of arrears to be entered on collector's roll....

Treasurer's triplicate receipt books

Certificate of sale for taxes....

Treasurer's tax deeds.....

BLANK FORMS REQUIRED BY THE DITCHES AND WATERCOURSES ACT,

R. S. O., Chap. 285.

B—Declaration of ownership....

C—Notice to owners.....

D—Agreement by owners.....

E—Requisition for examination by engineer.....

F—Notice of appointment for examination by engineer.....

Notice of filing award.....

H—Engineer's certificate.....

Notice to repair a ditch

Summons, appeal to Judge.....

Clerk's ditch award record book

Consolidated Drainage Laws.....

TILE, STONE AND TIMBER DRAINAGE ACT.

R. S. O., Chap. 41.

Owner's application for loan....

Statutory declaration of applicant for loan.....

By-law imposing special rate.....

Debentures,

SUPPLY DEPT. THE MUNICIPAL WORLD, ST. THOMAS

DRAINAGE ACT FORMS.

R. S. O., c. 226.

- Petition of owners
- Oath of engineer
- Notice to party assessed
- Oath of member of court of revision,
- Summons, court of revision
- Notice of complaint
- List of appeals
- Notice to repair a drain
- Clerk's record of drainage by-laws
and assessments,

LINE FENCES ACT.

R. S. O., Chap. 284.

- 1. Notice to opposite party
- 2. Notice to fenceviewers
- 3. Fenceviewers' award
- Line Fences Act,

STATUTE LABOR FORMS.

STATUTE LABOR LIST No. 1—containing space for thirty names, with extract from Noxious Weeds Act, duties of Pathmaster and special instructions by the Provincial Instructor in Roadmaking.

STATUTE LABOR LIST No. 2—(Half foolscap, very neat) for eighteen names, with extract from Noxious Weeds Act, duties of Pathmaster and special instructions by the Provincial Instructor in Roadmaking.

STATUTE LABOR BOOKS, in which to keep record of Pathmasters and Statute Labor Lists.

Pathmasters to council—Certificates of gravel drawn

Pathmasters notice re noxious weeds

MARRIAGE ACT, 1887.

R. S. O., Chap. 162.

- ge register for clergyman
with index
- 200 page register for clergyman
with index
- Blanks for clergyman's half yearly
returns

FORMS REQUIRED UNDER THE VOTERS' LISTS ACT.

FOR USE OF CLERK.

- Form 1—For making printer's copy of Voters' List. Subdivisions. State number of polling subdivisions in list when ordering Form 1.
- Form 2—Certificate to be endorsed on Voters' List
- Form 3—Clerk's notice of first posting of Voters' List
- Clerk's voters' list book
- Form 4—Voters' notice of complaint, ground of disqualification,
- Form 5—Notice and application by voter to whom persons have transferred property
- Form 6—Voters' notice of complaint,
- Form 7—Clerk's report in case of appeals and complaint to the judge
- Form 9—Notice to be posted by clerk in his office with list of complaints
- Form 10—Clerk's advertisement of Court in newspaper
- Form 11—Clerk's notice to parties complaining
- Form 12—Clerk's notice to parties complained against,
- Form 14—Report of clerk when applying for certificate under section 20

FOR USE OF COUNTY JUDGE.

- Form 8—Judge's order for appointing court of hearing of complaints and appeals
- Form 9a—List of appeals for use of Judge at Court
- Form 13—Subpoena referred to in section 18
- Form 15—Certificate of no complaint
- Form 16—Statement of alterations by Judge on full sheet
- Form 17—Certificate of Judge
- Form 18—Order for payment of costs
- Form 19—Writ of execution
- Form 20—Order of assessment of persons omitted from roll
- Form 21—Application to Judge against delinquent clerk
- Form 22—Summons—"The Voters' List Act,"

PUBLIC HEALTH ACT.

- Placards of Contagious Disease on heavy card for posting up ... Typhoid Fever, ... Measles, ... Scarlet Fever, ... Diphtheria, ... Small Pox, Whooping Cough,
- Report of infectious diseases ...
- Report of death or recovery from infectious disease,
- Consolidated Public Health Acts,

PUBLIC SCHOOL ACT FORMS.

- Clerk's notice to trustees with blank requisition on council for school moneys
- Trustee's order on treasurer for amount due section,
- Notice by township council re alteration of boundaries of section,
- Assessor's report of equalized assessment of union school section,
- Agreement for engagement of teachers
- Notice to parent or guardian of neglect to educate child
- Oath to be taken by electors voting for school trustee
- School Section Rate Books,

MISCELLANEOUS BLANKS.

- Declaration of office
- Section 312.
- Declaration of office
- Section 313.
- Declaration of auditor
- Declaration of property qualification
- List of appeals against the assessment roll
- Notice to attend court of revision,
- Oath of member of court of revision,
- Notice of appointment to office, ..
- Collector's bonds
- Treasurer's bonds
- Treasurer's receipts, in books of 100
- Treasurer's receipts, in books of 200
- Orders on treasurer, in books of 100
- Orders on treasurer, in books of 200
- Notice to contractors, jobs for sale,
- Bonds to complete contract ...
- Affidavit to be taken by persons having sheep killed
- Notice to pay poll-tax
- Auctioneer's license
- Pedlar's license
- Municipal debentures
- School debentures
- Mortgage statement
- Blank resolutions, in pads of 100, ..
- For Sheriff—
- Pay lists Grand Jurors
- Pay lists Pettit Jurors

POUNDKEEPERS' FORMS.

- Acts respecting pounds,
- Poundkeepers' statements

FORMS AND BOOKS FOR SCHOOL TRUSTEES
SCHOOL TREASURER'S CASH BOOK.

Prepared by the Provincial Municipal Auditor,
under the authority of Chapter 228,
Revised Statutes of Ontario, 1897.

PRICES.

Cash Books for Treasurers of City,
Town and Village School Boards, \$2 50

Cash Books for Treasurers of School
Sections in Townships, \$1 00

(By mail, \$1.28)

We have made arrangements to supply all the Cash
Books required by School Treasurers, the paper, ruling,
binding and prices of which have been approved by the
Lieutenant-Governor-in-Council.

FOR PUBLIC SCHOOL TRUSTEES.

1. Deed of school site in duplicate ... \$0 25
2. Teachers agreement with trustees, per
dozen 25
3. Trustees estimates and requisition on
council for school monies, per dozen 25
4. Bond of secretary-treasurer, per dozen 25
5. Trustees' notice annual school meet-
ing, per dozen 20
6. Trustees' notice special school meet-
ing, per dozen 20
7. Directions how to conduct school
meetings, each 10
8. Secretary's annual notice to township
clerk, per dozen 20
9. Notice of exemption of indigent to
township clerk, per dozen 20
10. Trustees' promissory notes, per doz .. 20

TRUANCY ACT.

11. Notice to parent or guardian of neg-
lect to educate child, per dozen... 20
12. Secretaries' notice of truant children
to truant officer, per dozen 25

PUBLIC HEALTH ACT.

13. Teacher's notice of infectious diseases
(form required to be supplied by
school authorities under Public
Health Act) per dozen 20

Special set of 100 forms (assorted
numbers) 2, 3, 4, 5, 6, 7, 8, 9, 10,
11, 12, 13, for trustees of school sec-
tions in townships, in heavy sta-
tionery envelope by mail \$1 00

FOR SECTIONS IN UNORGANIZED TOWNSHIPS
ONLY.

14. Assessment roll paper—
Per sheet \$0 05
Per quire 60
15. School rate collector's roll paper—
Per sheet 5
Per quire 60
16. Bond of collector of school rates, each. 5
17. School collector's receipts in books of
100 50
18. Assessor's report and equalization of
union school section, per dozen 25

SCHOOL ACTS.

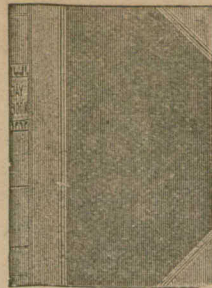
Consolidated Public and High School
Acts and Regulations, paper cover. 75
Cloth " . 1 00

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Neatly bound and lettered in gold,
ruled, with printed headings, 200
pages 2 00

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World's Standard Minute Books

For Municipal and School Corporations.



FOOLSCAP SIZE (8x13 1/2)

- NO. 1
200 pages, good white paper, quar-
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200 pages, linen azure paper, half-
bound
NO. 3
300 pages, good white paper, half-
bound
NO. 4
300 pages, linen paper, flat opening.
NO. 5
400 pages, good white paper, half-
bound
NO. 6
400 pages, linen paper, flat opening.
NO. 7
500 pages, good white paper, half-
bound
NO. 8
500 pages, linen paper, flat opening.
Lettering in gold, with name of municipality,
number of section, name of school board, etc.,
25 cents extra.
Numbers 5 and 7 in Ledger, Journal and
Cash Book rulings at same price.

Minute-Books, size of page 10x15 inches, good paper,
strongly bound and lettered on back as ordered—300 pages,
\$3.00; 400 pages, \$3.50; 500 pages, \$4.00.

The Municipal World's Standard Minute Books are
guaranteed to be of good workmanship and material, and
altogether the best value obtainable.

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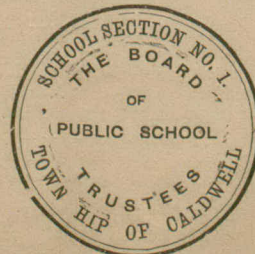


Suitable for Municipalities, School Boards
and other Corporations.

PRICE, \$4.50

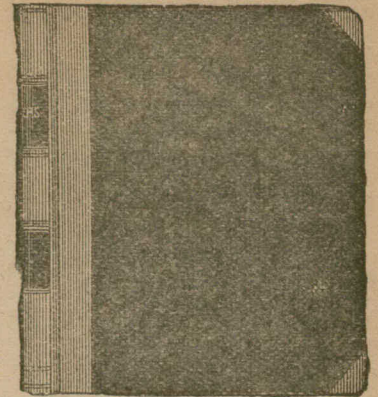
Sample impressions on application.

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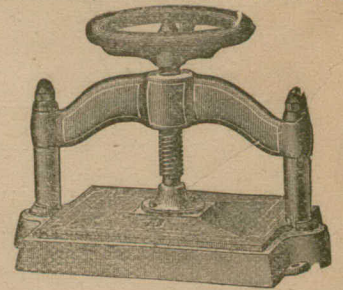


These seals are made of rubber, with wood
handle mount, and are very durable.
Price, with pad of stamping ink, \$1.50

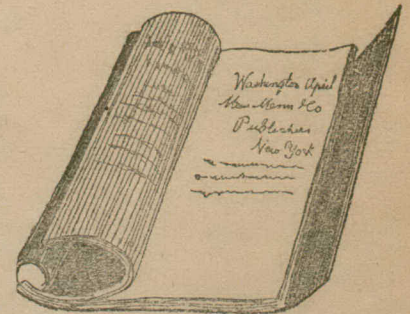
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- Letter Books, letter size, with index,
1,000 pages \$1 60
Letter Books, foolscap size, with index,
1,000 pages 2 75
Oiled Sheets—Letter Size, per dozen 50
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10x12 1/2 in. \$5 25 11x16 in. \$8 00
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Perfect Letter Books No press requir-
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with full direction for their use. All
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Letter size, 10x12 inches, 150 leaves \$1 00

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No. 4 — 1/2 inch Shanks
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Per 100 \$ 0 20
Per 100, assorted 25
“The Best” Small Paper Clips,
Per box 25

RUBBER BANDS.



- No. 12—1-16 in. wide, 1 1/2 in. long
No. 31—1/2 in. wide, 2 1/2 in. long
No. 63—1/4 in. wide, 2 3/4 in. long
No. 73—1/4 in. wide, 3 in. long
Price, per box, 1/4 lb., \$1.00. Put up in large or
small quantities, assorted, 30c. per oz.

THE MUNICIPAL WORLD

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ST. THOMAS, ONTARIO, JANUARY, 1899.

Whole No. 97

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Calendar for January and February, 1899. Legal, Educational, Municipal and Other Appointments.

JAN. 1.	New Year's Day. By-Laws for establishing and withdrawal of union of municipalities for High School purposes take effect.—H. S. Act, Section 8 (1, 2). Trustees' Annual Report to Inspectors, due. By-Law establishing Township Boards takes effect. Separation of Junior Township takes effect.—Municipal Act, Section 30.
2.	Election day.
3.	High Schools open, second term.—H. S. Act, Section 42. Public and Separate Schools open.—P. S. Act, Section 91 (1, 2); S. S. Act, Section 81 (1, 2). First meeting of Rural School Trustees.—P. S. Act, Section 16 (1).
5.	Trustees' Report on Truancy to Department, due. Make return of deaths by contagious diseases registered during December.—R. S. O., Chap. 44, Section 11. Polling day for Trustees in Public and Separate Schools.—P. S. Act, Section 57 (3); S. S. Act, Section 31 (3).
7.	Treasurer and Register of Deeds, making payments to other municipalities, to send detailed statement to head of same.—61 V., Chap. 23, Section 11.
9.	Councils of Townships, Villages, Towns and Cities to hold their first meeting at 11 o'clock a. m.—Municipal Act, Section 259. Members of Library Boards to be appointed by Councils in Cities, Towns and Villages.—Public Libraries Act, Section 9. Councils to appoint members of Local Boards of Health.—Public Health Act, Section 49
11.	Clerk of Municipality to be notified by Separate School Supporters of their withdrawal.—S. S. Act, Section 47 (1). Annual meeting Township Agricultural Society at 1 p. m.
14.	Names and addresses of Separate School Trustees and Teachers to be sent to Department.—S. S. Act, Section 28 (12). Annual Report of School Boards to Department due. Names and Addresses of Public School Trustees and Teachers to be sent to Township Clerk and Inspector.—P. S. Act, Section 18 (3). Annual Report of Separate Schools to Department, due.—S. S. Act, Section 28 (18); Section 33 (9). Minutes of R. C. S. S. Trustees Annual meeting to Department due. Application for Legislative appointment for Inspection of Public Schools in cities and towns separated from the county, to Department, due. Annual Reports of Kindergarten attendance, to Department, due. Last day for Pound Keepers to file annual statement with Clerk. Last day for making returns Births, Deaths and Marriages, registered for half-year ending 31st December.—R. S. O., Chapter 4, Section 11. Last day for Treasurers of Municipalities indebted under Municipal Loan Fund Act, to make return of Taxable Property, Debt and Liabilities to Provincial Treasurer.
15.	Trustees of Police Villages to hold their first meeting at noon. By-law withdrawing from Union Health District takes effect.
18.	First meeting of Public School Trustee in Cities, Towns and Incorporated Villages.—P. S. Act, Section 61 (1). First meeting of Public School Boards in Cities, Towns and Villages.—P. S. Act, Section 61 (1). Appointment of High School Trustees by Public School Board.—H. S. Act, Section 12. Annual meeting District Agricultural Society at 1 p. m.
24.	County Councils to hold first meeting at 2 p. m. at County Hall or Court House. County Treasurer to submit to County Councils Report of the State of Non Resident Land Fund.—Assessment Act 244.
31.	Last day for all Councils to make returns to Bureau of industries of the debt of their corporation.—Municipal Act, Section 427. Cemetery Keepers to make return to Division Registrars.—R. S. O., chap. 44, sec. 25.
FEB. 1.	Last day for Railway Companies to transmit to Clerks of Municipalities statement of Railway Property.—Assessment Act, Section 31. Last day for Collectors to return their Roll and pay over Proceeds.—Assessment Act, Section 144. Last day for County Treasurer to furnish Clerks of Local Municipalities with List of Lands in arrears for taxes for three years.—Assessment Act, Section 152. First meeting of Board of Education at 7 p. m., or such other hour as may have been fixed by resolution of former Board at the usual place of meeting of such Board.—High School Act, Section 14.
43.	Errors in Original Surveys.....
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The Municipal World

PUBLISHED MONTHLY

In the interests of every department of the Municipal Institutions of Ontario.

K. W. MCKAY, EDITOR,

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J. M. GLENN, LL.B. } Editors

TERMS.—\$1.00 per annum. Single copy, 10c.; Six copies, \$5.00, payable in advance.

EXPIRATION OF SUBSCRIPTION.—This paper will be discontinued at expiration of term paid for, of which subscribers will receive notice.

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OFFICES—28 Elgin Street, St. Thomas. Telephone 101
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THE MUNICIPAL WORLD,

Box 1252, St. Thomas, Ont.

ST. THOMAS, JANUARY 2, 1898.

Members of Councils will this year appoint both auditors, the Municipal Amendment Act of 1898 having deprived the heads of councils of the right to appoint one.

The qualification of an assessor should receive more consideration than is generally given to annual municipal appointments. His duties are defined by the Assessment Act, and no council has a right to direct him in the assessment of real or personal property. Upon the efficiency of his work a great deal depends, among other things, on a correct population return—the amount of the Legislative school grant; on a complete dog census—sufficient funds to pay for sheep killed, and a possible balance for the general funds; on the proper observance of the Assessment Act in reference to non-resident lands—the payment of arrears of taxes; on the assessment of all manhood franchise voters and others—small accounts for the revision of the assessment rolls and voters' lists.

The York County Council will petition the Government of Ontario, praying for such amendments to section 524, chapter 223, R. S. O., 1897, as will give county council the power to pass by-laws defining who shall have power to make commitments to the Industrial House. Under the law, as it at present stands, two justices of the peace may commit inmates. The sections conferring this power are, we believe, taken from the Dominion Statutes and were inserted in the Revised Statutes of 1867 as a reference only. This was omitted in the revision of 1887 but has been again introduced as section 526 in the R. S. O., 1897. Inmates can be detained when committed by justices of the peace, but a by-law appears to be necessary to detain inmates committed in the ordinary way.

Qualification—Disqualification.

Section 76 of the Municipal Act contains the qualifications required by law to entitle a person to be elected a mayor, alderman, reeve, deputy-reeve or councillor of a local municipality. Stating them briefly they are:

1. Residence within the municipality or within two miles thereof.
2. A subject of Her Majesty, either natural born or naturalized.
3. A male of the full age of 21 years.
4. A person not disqualified under the Municipal Act. For a list of officials and other persons who are disqualified see section 80.

5. The property qualification prescribed by section 76, rated either in his own name or in the name of his wife on the last revised assessment roll. In order to be qualified to be elected to any of the above offices a candidate must have the qualifications above required on nomination day. It is not sufficient to have the necessary qualification on the day of polling. See Regina ex rel, Clancy vs. McIntosh, 46 Q. B. 98, where the nomination took place on 27th Dec. 1880, and the election on the 3rd January, 1881. The defendant's property qualification was under the assessment roll, completed on the 1st January, 1881. The court held that the election commenced on nomination day, that is Dec. 27th, and consequently that the defendant was not qualified at the time of election. The assessment roll is conclusive as to the rating of those mentioned in it. Regina ex rel, Fluett vs. Semandie, 5 P. R. 19. Property not on the assessment roll cannot be included for the purpose of making up sufficient to qualify on. A person cannot qualify as councillor on personal property. When a candidate was assessed on the roll for real property to \$750 (\$50 less than the qualification required);—held that he could not supplement it by an addition of \$400 assessed to him on personal property. Regina ex rel, Fluett vs. Semandie, 5 P. R. 19.

RECOUNT.

Section 188 requires the clerk to retain for one month all the ballot papers received by him or furnished to him by deputy returning-officers. Section 189 provides for the inspection of ballot papers on the order of a court or judge. An application for a recount must be made within 14 days from the time when the ballot papers are received by the clerk. Subsection 2 of section 189. In computing the 14 days the day on which the clerk receives the ballots is not counted. Subsection 4 requires that the applicant shall deposit \$25 with the clerk of the county court, as security for payment of costs.

Quo Warranto PROCEEDINGS

An application for a recount does not destroy or prevent the remedy by *quo warranto* or otherwise. Subsection 9 of section 189. Proceedings in the nature of *quo warranto* to contest the validity of an election must be commenced within 6 weeks after an election, or within one month after acceptance of office by the person elected. Section 220 (1) of the Municipal Act. Any candidate at the election, or any elector who gave or tendered his vote, or in case of an election by acclamation, any elector entitled to vote at a municipal election may be the relator to take these proceedings. Section 219 (1). Jurisdiction to try contested elections is conferred upon a judge of the High Court, the Senior or officiating judge of the county court in which the election took place, or the Master in Chambers.

DISCLAIMER.

Section 238 enables a person whose election is complained of (unless such election is complained of on the ground of corrupt practices on the part of such person) within one week after service on him of the notice of motion to disclaim his right to the seat. The person disclaiming must be careful that the disclaimer is in the exact form prescribed by section 238 and that it is addressed properly and delivered to the person named in the section, otherwise the disclaimer may be regarded by the court as a nullity.

Section 239 provides that the disclaimer, or the envelope containing the same, shall be indorsed on the outside thereof with the word "disclaimer" and shall be registered at the post office, where it is mailed. Section 240 provides for a disclaimer where there has been a contested election at any time after the election and before the election is complained of. The disclaimer must be in the form provided, signed by the person disclaiming and delivered to the clerk of the municipality. Section 241 declares that such disclaimer shall relieve the party making it from all liability to costs. Care ought to be taken that the disclaimer is in proper form, signed and delivered to the clerk, as the statute provides because if a person does not disclaim his right to the seat in the manner provided by the act he cannot claim relief from costs. It will therefore be seen how important it is to comply with the law.

The Municipal World.

We invite suggestions in reference to the system of passing municipal accounts referred to in this issue.

* * *

The publication of sketches of the Municipal Officers of Ontario will be continued in THE WORLD for February.

* * *

Clerks who have not received THE WORLD Souvenir Catalogue will confer a favor by sending us a card to that effect.

* * *

With the present issue THE MUNICIPAL WORLD commences the ninth year of publication. During 1898 the subscription list was the largest in the history of the paper, and the supply department received an encouraging support. This is necessary, owing to the low subscription rate and increasing demand on the Question Department for special legal information, which, if obtained from other sources, would cost much more. Co-operation on the part of officers and councillors with THE WORLD has in the past been the means of distributing more useful municipal information than could otherwise be obtained, and we hope that this will be increased during 1899.

A Welshman who was in London when extensive sewage operations were in progress, lost his watch. He reported the matter to Scotland Yard, and the officials said they would leave no stone unturned to find the missing timekeeper. Shortly afterward, Taffy saw street after street turned up. He was told that in all thirty-six miles of road were in the same condition. He rushed down to Scotland Yard and exclaimed to the wondering inspector, "I didn't think I was giving you all that trouble. If you don't find the watch by Sunday I wouldn't break up any more streets!"—Scottish American.

Wifey—Do you think there is a man that could conscientiously say to his wife "You are the only woman I ever loved?"
Hubby—Only one that I can think of.
Wifey—Who, you dearest?
Hubby—Oh, no, Adam.—Boston Transcript.

Value and Use of Municipal Statistics.

By C. C. James, Secretary of the Ontario Bureau of Industries.

Every age has some striking peculiarity. In this age, the closing year of the 19th century, we are, living so fast, reaching out rapidly into the remote corners of the earth, developing the world's resources and discovering secrets of nature, one is at a loss to designate its special characteristic. There are indeed many things that distinguish us from the generations that preceded us. However there is one line of work, one peculiarity of this age, one characteristic of our life and of our work, that stands out prominent and that is the tendency or desire to count, reckon, sum up, tabulate, reduce our knowledge to a mathematical basis. We are inclined to introduce statistical methods into all of our investigations, to put our facts into definite figures and then draw conclusions. Or perhaps it would be better to say that we are fond of having our information put into the form of tables of figures, allowing those who are interested to draw their own conclusions. This is as characteristic of municipal matters as of other fields of work. For instance a statement of voters in the roll and of votes polled for various candidates is in itself of no small interest to us, even when we do not know the voters and the candidates and the many questions that were discussed in connection with an election. Figures have an attraction to most citizens, but when we know some thing that is back of those figures and what they represent, they have a peculiar charm to most of us.

I have recently been looking over the minutes of an old town meeting, probably the oldest in Ontario, and in looking over the old record I find that it records the election of the various township officers and the "prudent laws" passed from year to year. The principle matters of concern were the heights of fences and the restraint of animals from running at large. These are of some interest, but when we turn to the other part of the record and see the tables of figures giving the families of all the residents, how our interest increases! We can see the yearly growth due to the new-coming settlers and the birth of children. The material is so well arranged and is so complete that is to these statistical tables quite as much as to the bare statement of so-and-so being appointed pound-keeper and the laws, "no hogs to

run at large" and "water voted no fence," that we turn to see the growth and history of that township. Our municipal work has broadened and increased so much during the present century that we feel that merely as a matter of history, as a record of our growth, we should keep available for future citizens, as well as for ourselves, a definite statement of our work. As a contribution to the historical record of our province, therefore, we should try and preserve and publish accurate statistics of our municipalities. I have said our work has broadened. In

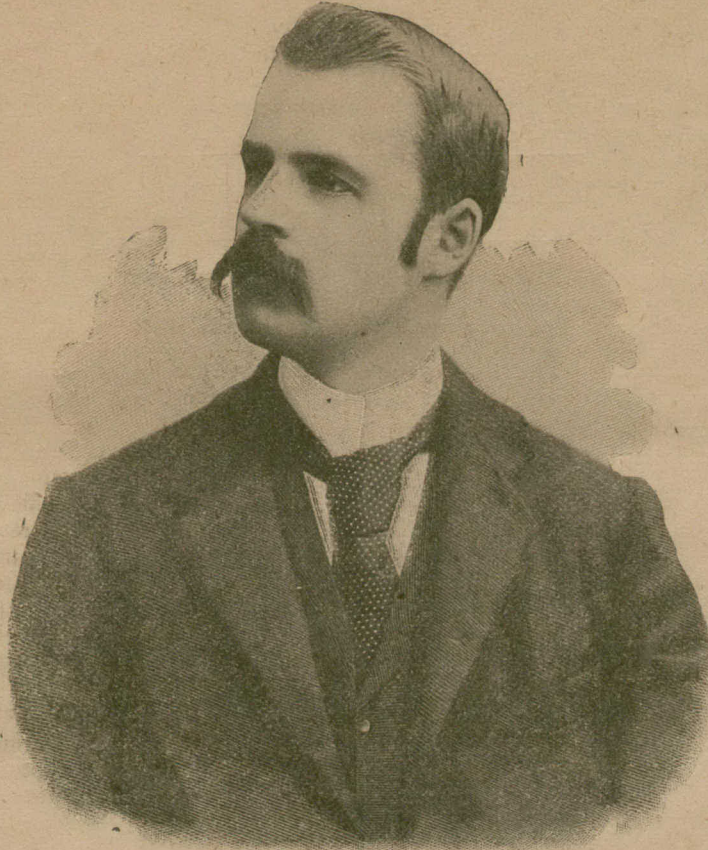
constant examination by such men here and abroad and the work of councils is so largely financial that it is becoming imperative to have available published financial records. Our councils are required by statute to keep their accounts in proper form; these are regularly published. It is but one step further to say that it is important to have these records put in permanent form and in such books or reports as are readily available to all concerned or interested.

Again, the municipal records of all municipalities should be published together, so that the ratepayers may not only study the year-by-year growth of their own municipality but should also be able to compare their work with that of other municipalities. We are largely imitators; one good, well-behaved citizen is an example to others, so one well-managed municipality should be a help to others less fortunate or less ably managed. Apart then from the fact that this is an age of statistical records and that municipalities must follow the fashion of the age especially when it is a good fashion, there are three good reasons why our municipal statistics should be put in permanent published form: first because statistical facts are part of the material out of which history is made; second because municipalities are dealing, more or less, with outsiders and must be properly accredited with all such; and third, because individual citizens are becoming students of their own affairs and desire to know the year-by-year changes and results and desire to have the records of other municipalities for comparison and assistance.

These three reasons that I have given are well established by the increasing demand made at home and from abroad for the annual report of the Bureau of Industries, in which the municipal statistics of Ontario are published.

The fact that they are published in a government report gives them a standing that they could not otherwise have and therefore puts upon municipal officers a responsibility of having them prepared in as complete, trust-worthy and prompt a manner as possible, and also puts upon this bureau the duty of having them published in as convenient and accurate form as can be attained.

In a further article I shall give a brief statement of what these various statistical reports are and what the Legislature has enacted in regard to their preparation and publication.



C. C. JAMES, M. A.

Professor James was born at Napanee, Ont., in 1863. His early education was received at the Napanee public and high schools, from which he matriculated into Victoria University in 1879. In 1883 he was graduated from his *Alma Mater* with high honors, receiving the degree of B. A. and the gold medal in natural sciences. From January, 1883 to January, 1886, he held the position of assistant master in the Cobourg Colligate Institute. During this period he took up the post-graduate course of study in the natural sciences at Victoria University. In 1886 Mr. James was appointed Professor of Chemistry at the Ontario Agricultural College, Guelph, which position he held till 1897, when he became Deputy Minister of Agriculture for his native province. His labors in connection with the Bureau of Industries and other branches of work connected with his department are well-known to every municipal officer in the province. Mr. James is the author of "The Agricultural Text-Book" issued during last year. No recent change in the educational system of the province, promises more valuable results than does the introduction of such a text book into the schools.

the early days dollars and cents, or money played but a minor part, to-day the records of our municipal councils are largely records of receipts and payments, assets and liabilities. If you give a London financier an accurate record of the financial transactions of any municipality for, say ten years, he will be able to form a conclusion as to whether it is safe to buy the debentures of that municipality, that is, to lend it money. He does not need to make diligent enquiries as to geographical situation, the moral habits of the people, their nationality and their church record. Our municipalities are under

Municipal Accounts

Municipal Auditors and Municipal Audits

Municipal Accounts.

All accounts against a corporation when presented, should be certified to by a member or officer of the council and be passed at a session of the council before being paid by the treasurer.

This does not refer to debenture or other payments authorized by by-law or statutory enactment. The adoption of a proper system of passing accounts will facilitate business.

FINANCE COMMITTEE.

A finance committee should be appointed at the first meeting. For township and village councils two members will be sufficient. The regulations of larger councils usually provide for a finance committee to whom all accounts are referred and by them reported to the council. It is in the smaller councils that a proper system is often neglected.

PASSING ACCOUNTS.

Accounts properly certified should be presented to the council through the chairman, each item should be considered and if there is no objection they should be handed to the finance committee.

When an account is objected to, it should be disposed of by a separate resolution, or be laid over for further consideration.

DUTY OF FINANCE COMMITTEE.

The finance committee should make a list of all accounts passed verbally or by resolution, for this list, the following form is recommended:

Accounts passed by the Council of the Township of, on 9th January, 1899,

NO.	NAME	FOR WHAT	ACCOUNT	AM'T

After all the business of a session is completed, the finance committee should present the list of accounts with a resolution that may be as follows:

Moved by

Seconded by

That accounts numbered 1 to 50 be passed and that the reeve sign orders on the treasurer to pay the same. The clerk in writing up the minutes, should enter a copy of the list immediately after the resolution.

All accounts passed will then be in convenient form for reference. The numbering should be continuous from January to December.

ORDERS ON TREASURER.

Orders on the treasurer may be in two

forms: 1st, a separate order for each account signed by the reeve and clerk, the same as is in general use. The number of these orders should correspond with the number of account as entered in list by finance committee; 2nd, another order considered to be an improvement, is an extension of the form of list used by the finance committee as follows:

SIGNATURE FOR RECEIPT	CASH BOOK FOLIO	DATE OF PAYMENT	NUMBER OF CHECK

And along the bottom of the form, the words:

The treasurer will please pay accounts numbered 1 to 20. Reeve. Clerk.

The clerk may use this list when writing up the minutes and then hand it to the treasurer.

The latter plan has much to recommend it.

The list need not be larger than foolscap size.

The treasurer has a smaller number of separate vouchers to file.

The clerk has no orders to write out.

The work of the auditors is simplified, the lists of accounts correspond with the minutes and the work of checking each payment is reduced to a minimum.

If at the end of a year the auditors find that accounts passed have not been paid, they should transfer them to a special list and initial the same. The treasurer could then continue to pay on this list, which in amount, should correspond with the auditors' report of liabilities for accounts passed and unpaid.

If it is desirable at any time to pay accounts before being passed by the council, the reeve should be authorized by resolution to issue his order on the treasurer, the amounts to be entered in a list to be kept for the purpose, and included in list of accounts passed at the first session of the council thereafter.

BANK ACCOUNT.

The monies belonging to every municipal corporation should be kept in two bank accounts: One in the name of the municipality, all cheques thereon to be signed by the head of the council and the treasurer.

The collector should be required by by-law to pay all taxes to the credit of this account. County councils may by by-law require the treasurers of local municipalities to pay the county rates to a bank.

The other account should be opened in the name of the treasurer of the municipality.

The head of the council would then require to issue his cheque to the treasurer for monies required to pay accounts passed and other liabilities, and he would at all times be better acquainted with the financial position of the corporation.

When two accounts are kept in this way, the security of the treasurer need not be as large, as it is considered to be a safeguard against the use of corporation monies by the treasurer.

PAY BY BANK CHEQUE.

Municipal treasurers should be required to pay all monies by bank cheque, and arrangements should be made with the bank so that the cheques will be payable at par wherever presented. Private banks are often more convenient, and the treasurer's account may be kept in one of these when authorized by resolution. The principal corporation account to be kept only with a chartered bank. No treasurer in Ontario receives sufficient remuneration to pay him for the risk connected with receiving monies from collectors or paying orders by cash. The bank account should show every receipt and payment by the treasurer.

CASH BOOKS.

It is the duty of each treasurer to use the cash-book authorized by the Provincial auditor, or his system of keeping accounts must receive the approval of that official. The adoption of the system herein referred to, will simplify the cash book entries.

The use of the cash-book does not do away with the necessity for a ledger and journal, but when the entries are properly made in the cash-book and proper vouchers are available, the treasurer is secure as far as his cash is concerned.

Debenture and special accounts should be kept in other books in as plain a manner as possible. The treasurer should keep a receipt book, and the entries on the stubs should correspond with entries in the cash-book.

MONTHLY STATEMENTS.

We have outlined briefly some suggestions in reference to municipal accounts and orders on the treasurer. The council should at all times endeavor to protect and assist its treasurer by doing business in a business way. As a final safeguard we would recommend every council to require the treasurer to furnish the mayor or reeve with a monthly abstract statement of receipts and expenditures within ten days after the end of each month; said statement to show cash in office, cash in bank, and number of cheques outstanding; this may be ordered by resolution. The new cash-book will enable the treasurer to do this without extra work, as the statement would consist of the totals of the entries in each column for the month.

The monthly statement should be presented by the head of the council at each session for the information of the members.

Accounts with Adjoining Municipalities

Section 11 of the Municipal Amendment Act, 1898, imposes a new duty on treasurers, as follows:

(1) The treasurer of every municipality paying money to the treasurer of any other municipality, shall on or before the seventh day of January in each year, make up a statement in detail showing the amount of such payment and the dates of the same for the year ending on the 31st day of December last preceding, and he shall transmit such statement by registered letter to the head of the municipality to whose treasurer the payments have been made.

(2) The head of every such municipality upon receiving such statement shall cause the same to be read at the meeting of the council and shall also deliver the statement to the auditors of his municipality before the auditing of the accounts of the previous year.

Appointment of Auditors.

The manner in which the financial business of a municipality is conducted should be closely scrutinized by the members of every council during this month.

Auditors should be appointed at a salary sufficient to pay them for the time necessary to fully investigate the treasurers accounts and system of doing business.

We have no sympathy with the practice of appointing auditors, because they are applicants for the position.

Select the best man available irrespective of residence or political tendencies, and pay him to make a complete report.

The Municipal Amendment Act of 1898, amended section 229 of the Municipal Act, and hereafter both auditors are to be appointed by the council.

In counties when an auditor so appointed is unable to act the warden is authorized to nominate another person to act in his stead. This is the only case in which the head of a council has this authority.

One auditor may be appointed by by-law, to daily or otherwise as directed by the council, examine and report and audit the accounts of the corporation in conformity with any regulations or by-laws of the council, and who shall perform such other duties as the council may by by-law direct.

An auditor specially appointed by by-law would hold office during the pleasure of the council, the same as a clerk or treasurer, the authority for passing the by-law is section ten of the Municipal Amendment Act, 1898.

The same act authorizes the appointment of auditors in November or December instead of at the first January session.

It is the duty of Auditors appointed by the council at its first session to report on all accounts for the year ending 31st December preceding their appointment, and before commencing their duties they

should read the sections of the Municipal Act referring to their duties.

If in any municipality a special audit for any number of years is thought to be necessary, a requisition in writing signed by thirty ratepayers should be forwarded to the Provincial Municipal Auditor.

Auditors' Duties.

The auditor's first duty should be to verify the balance brought forward on the 1st of January, and ascertain that it was an actual balance available at that time, and in doing this they must take nothing for granted.

COLLECTORS' ROLLS.

The most important source of receipts is the collector's roll, every addition should be checked, and the assessed values on which the rates are levied, compared with the assessment roll.

A statement should be prepared, showing:

1. Each general and special rate and total taxes entered on the roll.

2. The payments made by the collector to the treasurer.

3. The additional credit to which the collector is entitled under the provisions of sections 147 and 148 of the Assessment Act, and that a proper return of unpaid taxes has been furnished to the county treasurer in accordance with section 157 of the said act.

The auditors for 1899 will, in most cases, have to check the settlement of the collector's roll for 1897, as very few collectors made their returns previous to the 1st of January last year.

It will also be necessary to check the roll for 1898 to make a proper statement of assets, showing amount due from collector's roll.

Every stub of the treasurer's receipt book, and every document or roll audited should be properly stamped as required by the act of 1898. The treasurer should produce all vouchers, stubs, letters and letter-books, and it is the auditor's duty to verify all receipts from every source and see that they are entered in the cash-book.

If any source of revenue has ceased to exist, or if the last payment has been made on any special assessment, the auditors should make a note to that effect in their report.

TREASURERS' PAYMENTS.

The treasurer's vouchers should be carefully examined to see that each payment was authorized by a proper authority and that a receipt is attached. When satisfactory and proper entries are found in the cash-book, the voucher should be stamped with the words audited and initialed. All cheques, debentures and coupons should be similarly stamped.

The auditors should use their judgment in passing accounts and should refer to all irregularities in their report.

GENERAL REMARKS.

If auditors start with a correct balance

at the first of the year; if they check properly all sources of revenue and also all payments, the balance they find must be a true one.

The printed statement should be as simple as possible, so that every ratepayer may understand it. The reports of some municipalities contain ledger and journal entries, which are most confusing, and should be omitted.

BOOKS.

When all entries in treasurers' books have been checked, each page should be stamped and initialed, and the page showing balance on hand signed by the auditors.

The report should refer to the condition of the treasurer's security, and also to insurance on corporation property.

The bank account, if practicable, should be kept in a chartered bank, and once a year at least, the auditors should check the balance with the manager or accountant of the bank.

It is very important that the auditors should make themselves familiar with the by-laws of the municipality, and it is incumbent on them to make a special report of any payment made contrary to law.

The auditors should also see that the treasurer keeps the corporation funds separate from his own, and when possible to make his payments by cheque.

If the auditors think that improvement might be made in the system of passing accounts, the treasurer's books, or any other matter connected with the business of the municipality, they should so report. If the council declines to follow the recommendations, the auditors have done their duty and have no further responsibility.

Treasurers Surety and the Auditors Report.

The value of a treasurers security depends largely on the correctness of his accounts, when a new bond is given.

If a council each year approves of the auditors report, and defalcations and irregularities are afterwards shown to have existed at the time, a surety may justly claim that he was misled by these reports, and that he is not liable under the bond.

In order to make a surety liable a council should appoint competent auditors.

A surety is entitled to protection to the extent of a proper observance of the Municipal Act, and may not be liable for the mistakes of incompetent auditors or careless councils, but is liable for any errors or defalcations discovered by the auditors in the accounts for the year ending on the 31st day of December preceding their appointment.

Auditors are required to report on the condition and value of the securities given by the treasurer and to show what cash balance, if any, was due from the treasurer to the municipality from the date of the audit, and where such balance is deposited and what security exists that the same will be available when required for the purposes of the municipality.

Audit Reform.

About two years ago the Provincial Municipal Auditor was appointed to supervise the accounts of 800 municipalities. Since then special audits have been undertaken at the request of the council or ratepayers in a number of municipalities.

The actual work of these audits has, in most cases, been performed by specialists appointed by the Provincial Auditor. One year ago uniform treasurers' cash-books were ordered to be used for the purpose of improving the average treasurer's system of keeping accounts. More than one treasurer has resigned, claiming that the books were too complicated for his understanding; and in many places they have not been used for the same reason. The appointment of the Provincial Auditor and the adoption of uniform cash-books were steps in the right direction, but in order to establish a proper system of accounts in every municipality, competent auditors are necessary to instruct treasurers and see that their instructions are carried out. We have for years advocated that the appointment of a permanent auditor or auditors of experience in each county is a necessity.

County auditors co-operating with the Provincial Auditor would have no difficulty in securing a uniform system of book-keeping and proper audits in every municipality. The defect in the present system is with the local auditors. The aim of new legislation should be to make the annual audit so efficient that special investigations would be unnecessary.

The duties of county auditors might be as follows:

1. To be ex-officio auditor for the county and all local municipalities therein, to act with an auditor to be appointed by the county and local councils in the yearly audit of the treasurer's books.
2. To check over each local treasurer's cash account and verify balance on hand at least once during the year.
3. To furnish the Bureau of Industries, as required, with statements of the finances of his county and local municipalities.
4. To enforce such regulations as may be necessary to secure a uniform system of municipal accounts.
5. To make such recommendations to the council as he may deem advisable, and in a general way to have the supervision of financial transactions of all municipalities.

It may be claimed that there is an objection to the appointment of an additional official on account of the expense. Only a portion of the auditor's time would be required, and the cost of his services would not amount to more than one-half the cost of our present audit, after the first year. All treasurer's accounts would be kept on a uniform plan. This would greatly facilitate the work of the auditors.

The fact of having the financial transactions of the municipality performed in a business way would be true economy. An efficient man would be required to fill this office. The auditor would be independent of the council. His duties should be

regulated by statute. He should be appointed by the county council, and after being three years in office a two-thirds majority of the whole council should be required to dismiss him.

A number of municipal councils have already considered the question. The county council of Dufferin will petition for an amendment to the present law, providing that an auditor should be appointed for a number of years, or during good behavior, for one group of counties into which Ontario should be divided, consisting of from four to five, whose duty it would be not only to audit the accounts of the county, but also to audit those of the various local municipalities comprising them, thus securing a remuneration that would enable a skilled accountant to devote his whole time to the work without entailing any greater cost on the corporations than they now incur under the present imperfect system. Thus a group formed of the counties of Wellington, Grey, Simcoe, Dufferin and Peel would contain five county and eighty-eight local municipalities. Assuming that an average of \$15 is paid by each local and \$40 by each county municipality for auditing their respective accounts, a total of \$1,520 is reached, which salary would be ample to secure the services of an auditor such as has been suggested, and secure such an auditing of accounts at all times of the year, as now prevail in such institutions as the post office, railways, banks and other financial corporations. This sum could be paid by the counties, in the first instance, in proportion to their wealth, and the shares of the local bodies recovered from them by action, if necessary, in such proportions as may be fixed by the various counties.

In order to obviate the cry of parliamentary centralization that is sometimes raised, your memorialists are of the opinion that the auditors, instead of being appointed by the Lieutenant-Governor-in-Council, should be appointed by the wardens of the various groups in the manner and at a time and place to be specified by the Act.

The Dominion Voters' Lists.

A PRACTICAL SUGGESTION.

To the Editor of *The Municipal World*:

DEAR SIR,—I have been reading your articles and those of the several clerks, re Dominion Voters' Lists and am in favor of doing anything that will give such extras to clerks, as none of them are overpaid.

I notice one in your November number that places the fees of the clerk of the peace for the Voters' List for the last election in South Huron at \$111. Now he won't be paid \$50, if even that much, so there is not as much in it as this clerk would infer. But now that the same list is used for all elections, local, Dominion and municipal, I would have the judge certify to 4 copies of the list, not 3 as now, and would have him send them to the Clerks of the Crown at Toronto and Ottawa, and the clerk of the municipality,

and keep one himself, and send nine to clerk of the peace, and by doing so there would be little or no expense, whereas now for the Dominion lists it will cost thousands. It would also save expense as the Clerk of the Crown could have the poll books copied by clerks in the department instead of sending, as now, to the returning officer and then to the clerk of the peace. I think by making this change a large amount of money can be saved, but if they are to be left as now I must say, judging from my experience, the best party to get the lists for elections from is the clerk of the peace.

I am yours, ANOTHER CLERK.

Proportional Representation.

We are in receipt of a pamphlet containing a number of the articles referring to Proportional Representation that have appeared in the "*Citizen and Country*" during the past few months. This, as the title page states, is issued by the Proportional Representation Committee of Ontario, of which John Idington, Q. C. of Stratford is President, and G. W. Wrigley, Secretary. The question is not a live one in Ontario. In the United States, where the lack of honest city government is attributed to universal suffrage, the question has received some consideration at the hands of Municipal Reform Associations and the Proportional Representation League, organized in Chicago in 1893. Proportional representation is advocated, as a means for preventing any one political party from securing control of the city government and for bringing able public spirited men into the service of the city. This with the appointment of expert professional heads to take charge of the entire administration, would, no doubt effect a revolution in many city governments. If existing conditions demanded a radical change in the election of municipal representatives, more attention would, no doubt, have been directed to the best system to be adopted. That the Ontario Legislature is alive to the demands of progress is shown by recent enactments which provide for cumulative voting for county councillors and the abolition of ward politics in townships, villages and smaller towns. The Proportional Representation Committee of Ontario is evidently not satisfied with these changes and proposes to make our Municipal Act more complicated by suggesting a local option municipal election law, under which councils may pass by-laws providing for the adoption of Proportional Representation in the election of councillors.

We are in favor of all reforms that will improve our municipal system, but a radical change such as that proposed should not be suggested until the people have been educated to appreciate the defects in the present system and the benefits to be derived from the adoption of proportional representation, for a reform may be so entirely just that all classes will forthwith join together to defeat it.

ENGINEERING DEPARTMENT.

A. W. CAMPBELL,
O.L.S., C.E., M.C.S., C.E.

Progress.

The best progress is generally made by a series of steady but certain steps forward. The successful business man is constantly studying and planning to improve his condition. The progressive municipality is that which selects a body of such business men to manage its affairs.

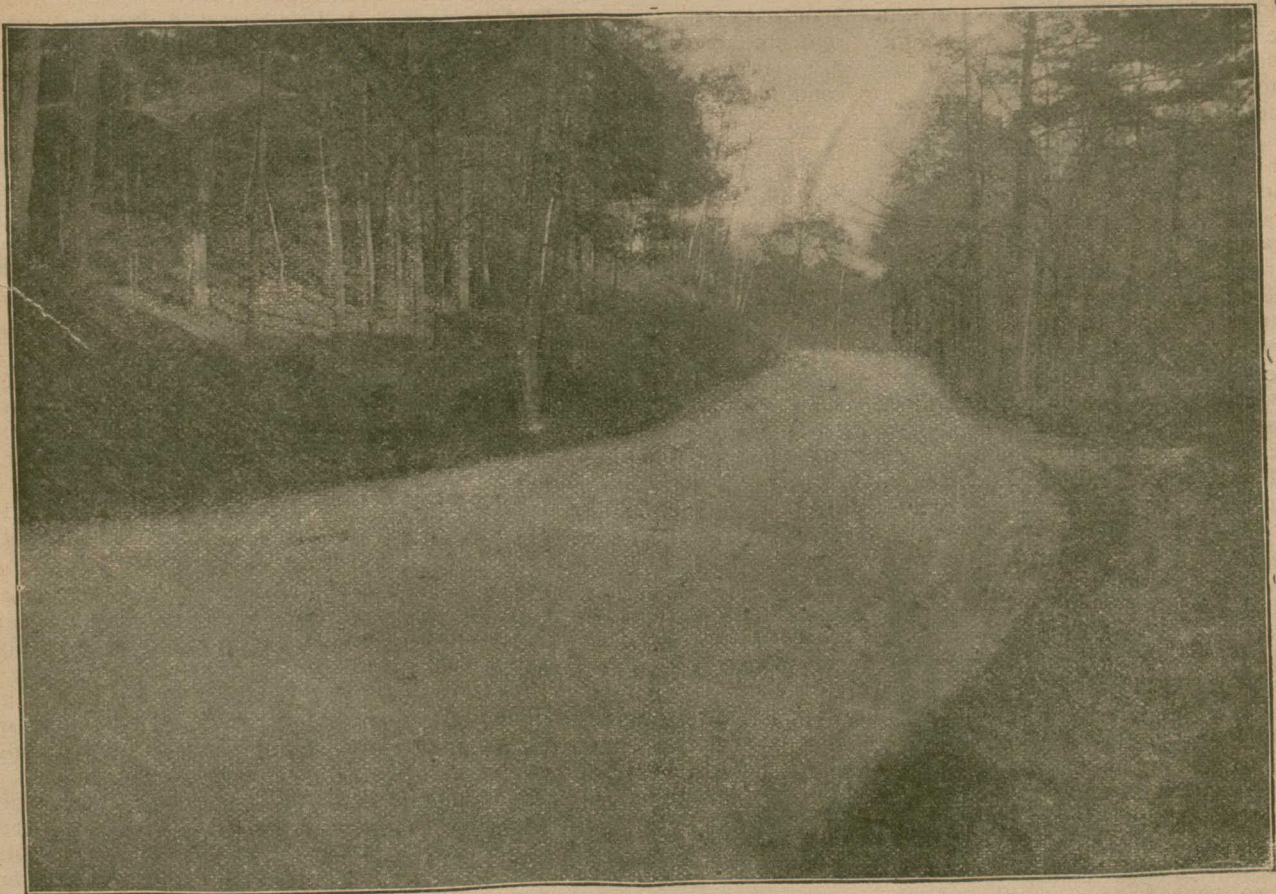
The strongest policy is one which provides for the making of all improvements in keeping with the requirements of the people and in accordance with the most modern practice, embodying as far as

In nearly every town of the Province of Ontario the opinion prevails that sufficient attention has not been given to the improvements of our streets and sidewalks in the past, and that, therefore, their condition now is by no means in keeping with improvements in other respects, nor, in fact, compatible with the expenditure which has been made upon them. This fact is equally true of township municipalities as well as of towns.

Now that little or nothing of importance, such as the bonusing of railways, manufactories, etc., is bothering citizens and councils, no greater benefit could be conferred upon the people, than that the councils of 1899 in town, township and county should put forth an earnest effort

excitement of municipal elections diverts attention from them, and this, together with other influences, brings about their defeat. Contemplated changes should be carefully considered by municipal councils in the early part of the year and thoroughly discussed with the ratepayers at the slack season when no other question is before them. These plans should then be amended if necessary and endorsed by resolutions of such meetings.

It is to be hoped that incoming municipal councils, faithful to the charges placed in their hands, will endeavor to do something for their citizens during the coming year by way of framing plans for the improvement of our system of road and street-making which is all but decayed



AS COUNTRY ROADS SHOULD BE.

possible, durability, serviceability and efficiency as well as the most just and equitable system of levying the cost of such improvements, always making ample provision for the extension of these works to meet new conditions, created largely by the town's growth and expansion.

The strongest policy is not one which is allowed to sleep through a long term of years and then to awake when revolution is necessary; but is one which is constantly being strengthened, bringing about necessary changes in keeping with demands. In order to bring this about it is necessary that councils should look into the future, observe the signs of times, and prepare for the changes which are foreshadowed.

to advance as much as possible this very important branch of municipal work. A healthy agitation, which is the forerunner of action, has been going on throughout the province for the last three or four years and the people generally are now prepared to consider new plans and methods which will bring about results in keeping with the spirit of the times.

They hesitate, and rightly so, to make any change, without thoroughly understanding what the nature of that change will be. They positively refuse to set aside the old system until a new one is proposed which they can see would be an improvement. Too often suggestions are left until near the close of the year, and are then proposed at a time when the

and which is imposing upon the people through indifference it may be, a most extravagant system and creating a condition of roads and streets which is doing more than anything else to discredit, in the eyes of visitors, the desirability of our province as a place of residence.

In many municipalities the question has now been so thoroughly discussed that the strongest feeling exists in favor of changed methods. In these, municipal councils should take this matter up at their first meeting, get the people together before the time of roadmaking next season arrives, and decide upon what changes should be made so that at least something may be done next year as an object lesson, and a foundation laid for future years.

The Fundamental Principal of a Good Road.

In the building of a road the chief effort should be towards securing the best of drainage. A dry road is generally a good road in this climate at least. The main exception is in the case of a very sandy soil, which if dry however, as the foundation of a road covering of gravel or broken stone, makes the best of roads. Good drainage is the main object to be obtained in all the different steps of making a road.

In order to drain the water from the travelled track, the road is rounded up, or "crowned." This will shed the water to the side drains.

To assist this portion of the drainage, gravel or broken stone is placed on the travelled track. Ruts which hold the water, and interfere with the passage to the side ditches are thus less likely to form in the harder material. The stony covering forms a harder and smoother surface to throw the water to the side drains.

Side drains are dug so as to carry away the water thrown into them from the centre of the road. These must have a good fall and free outlet, otherwise they hold water which will soak under the roadway, be drawn up into it, and soften it so that the gravel or stone is easily forced down by the pressure of wheels, thereby forming ruts and hollows; which in turn hold the water on the travelled roadway, preventing it reaching the side drains.

Many soils and localities require other drainage than that which can be applied to the surface. Underdrainage by means of ordinary farm tile is frequently necessary to insure satisfactory results. These tile-under drains should be placed on each side of the road, and underneath the open drains. By means of them the "water-line" is lowered. This is very important as it keeps the ground underneath the road free from saturation, and thereby makes a strong foundation. It is the natural earth underneath the road which must bear the weight of the load. It really carries, in addition, the weight of the stone or gravel covering as well. If this natural soil is permitted to become wet, either by water soaking down into it from the surface, or from water rising into it from below it has no strength to resist the wheels which at once sink into it and ruts are commenced. But if this earth foundation is kept dry, or nearly so, it is strong and will support any load likely to pass over it.

When the road is kept dry by drainage the only care required is to see that the actual wear from the grinding of wheels and hammering of horses hoofs is repaired as it appears. This wear is but a trifle compared with the injury caused by wheels sinking into a wet and saturated subsoil.

By keeping in view the one principal "drainage," the reason for nearly all the steps in constructing and repairing a road at once becomes apparent, and work can be better adapted to all peculiar and unusual circumstances which arise.

The great lack in the present system of

carrying for roads is the little attention paid to repairs. Repairs should be made as soon as the signs of wear appear. Otherwise the defect grows with increasing rapidity; and what at first could have been entirely removed with a few minutes work results in extensive and permanent damage. The reason is generally to be found under the head of "drainage." A wagon track, scarcely peacetable at first, after a shower stands full of water and softens the road at that spot. A vehicle passing along at such a time, sinks farther into the softened track. Here is a deeper hole to hold water; soon it becomes a rut, and the rut develops into the pitch-hole. The soil underneath is brought up and mixed with the surface covering. The surface covering is broken and forced down into the soil. Here then is a bad road and a permanent weakness, the result of neglect to repair the road at the proper time, neglect to keep the drainage of the road in perfect condition at all times.

The Water Supply.

A pure and abundant supply of water, from time immemorial, has been regarded as of the highest value to every community. Small towns and villages need not now apprehend, as formerly, a large outlay, and consequent burdensome tax, for the installation of a waterworks plant, provided the water available need not be pumped from too great a distance, and does not require expensive purification. An electric motor where water power is available reduces the cost to a minimum. In place of electricity, a gasoline engine is cheaply operated, and renders an expensive steam plant unnecessary.

Small villages can, in some cases, obtain their water supply at a cost of three or four hundred dollars a year. When the cost of wells, cisterns and pumps is deducted, the citizens in such cases pay but little for fire protection, and the additional ease of obtaining water, which is taken into his house, and which requires but the turning of a tap to obtain. By additional plumbing, all the modern conveniences for hot water waste and sewage disposal can be installed.

Waterworks should be owned by the municipality and should not be placed in the hands of a private company. Impure water is too serious a menace to health to risk placing a water supply in the hands of a money-making institution. Public opinion is everywhere turning to municipal ownership of this and similar monopolies as the only means of obtaining a satisfactory and economical service.

Convict, Labor and Roads.

A number of the American States have in various ways experimented with the employment of convicts in road-building. New York, North Carolina and California being perhaps the chief. Different degrees of success have resulted. There are objections to having the prisoners imme-

diately on the roads in such work as draining and grading which the majority of Canadians will readily appreciate. There are few who desire to see in public anything resembling chain gangs, guarded by armed keepers.

The spectacle is a degrading one, and can result in no good to the prisoners. The law has no part in avenging crime, but in preventing it. To elevate the criminal is the righteous and highest aim of justice. To publicly humiliate can have no such influence.

There is, however, a manner of employing convicts, behind the prison walls, which will at once give them healthful employment, take them away from competition with honest labor, and result in benefit to the roads. This is, in the preparation of road material. Milton, Cornwall, and we believe other county goals, a ready employ the prisoners in this way, the stone being conveyed to the goal, and broken with stone hammers. Much more, however, could be accomplished if stone crushers were used, and the broken stone supplied free, if necessary, for use on country, as well as town roads.

Dry-Rot in Wooden Bridges.

The effect of paint on wet timber is to retain moisture and cause the so-called "dry-rot." If the timber is dry and well seasoned, the better practice is to apply a coating of paint at once. It is, however, a mistake to paint unseasoned timber in a bridge until it has stood a year; and the work should be done at the end of the summer when the wood is thoroughly dry.

Because of the tendency of paint to retain moisture, there has been some dispute as to the advisability of painting very large timbers in a bridge, the tendency of the paint being to increase the dry-rot. Nevertheless the timber reaches a certain stage, after sufficient seasoning, when to exclude the atmosphere by painting tends to its preservation.

It is not considered good practice, however, in wooden bridge construction, to use any timber more than six inches in thickness. Where greater strength is required, in caps, beams, cords, braces, etc., a sufficient number of pieces of this or less thickness, should be built together by keys, packing pieces and bolts, thus allowing a free circulation of air. Over members thus composed, should be placed a covering of galvanized iron, extending a half or three quarters of an inch down on the timber, and secured by galvanized tacks preventing the rain from entering the spaces or resting on or around the packed joints.

The bridge thus built should be given one thorough coat of paint the summer following its construction, and a second coating should be applied the third year. The ends of all timbers, all seats, joints and bearings, should be well and thoroughly coated with white lead at the time of construction.

A Roller for Town Streets.

In our own province of Ontario the movement in favor of good roads has been advancing rapidly, and simultaneously there has been a demand for proper machinery. The following cities and towns have purchased steam rollers: Toronto, London, Hamilton, Chatham, Stratford, Berlin, Galt, St. Catharines, Niagara Falls, Ottawa, Brockville, Woodstock, Owen Sound and Kingston. Peterborough Council has decided to make the purchase, and in St. Thomas a steam roller is owned by a contractor.

Every municipality using a steam roller will unhesitatingly say that it is indispensable in the proper construction of streets. No one with any experience in street building will assert that the work can be done with any degree of satisfaction without a roller.

In building streets as in any other class of work, proper instruments are necessary to secure perfect and economical results. Without a roller the practice is to excavate and grade the road-bed, then dump the gravel or broken stone on this soft foundation. The material, not being compressed, will yield to the wheels, rut, separate and roll about. To prevent this, in a degree, sand, cinders, or other foreign material is mixed with the stone and spread over the surface to fill the voids and act as a "binder." This however, is only temporary work, and lays the foundation for most expensive maintenance, besides proving a very unsatisfactory roadway.

The sand, ashes, cinders, etc., placed on the surface grinds into dust in the dry weather and becomes unbearable, if not constantly sprinkled, and this it is difficult to do without converting it several times a day into a body of mud. The extra sprinkling is a considerable item of cost, and the mud created is very annoying for the users of carriages and bicycles, as well as being injurious to these vehicles.

This foreign material in the body of the road-bed attracts moisture at wet seasons, turns into mud, and the bond between stones is broken, causing them to yield to traffic and turn into ruts and holes. This mud churns to the surface and yields a very heavy crop every season, which must be scraped up and carted away.

In the properly constructed road, after the excavation is done, and before any stone is placed upon it the foundation should be rolled until perfectly solid. Upon this the broken stone should be placed. This stone should be graded by the screen attached to the crusher, into three different sizes, the coarsest being placed at the bottom and the finest at the surface. In crushing the stone a large quantity of fine dust is created, which is removed by the screen, and only this dust should be used for the binder, a sufficient amount of it to fill the voids being scattered over each layer of stone placed on the road, and also on the surface.

Each layer should be rolled sufficiently to set the stones in place, and after the final coating is put on, the rolling should be continued until every stone is firmly set, and the mass perfectly consolidated. Each layer should be sprinkled with water before rolling so as to wash the stone dust into the crevices. In this way a road is made of proportionate thickness and uniform strength on an unyielding foundation, impervious to water, with a smooth, hard surface, which will readily shed the water and distribute wear and traffic uniformly.

It is the only way to construct a macadam road in the cheapest, most efficient and economical manner. It can at once be seen that this cannot be accomplished without the use of a heavy roller. For city work such a roller should be about fifteen tons in weight.

In constructing a macadam street, the stones are broken into cubical fragments and placed to such a depth as may be required to withstand the traffic. If this stone is dumped loosely on the road, each stone lies separately, there is no proper union of the mass, and in wet weather the water passes through the stone as through a sieve, enters the foundation and converts it into mud. The traffic then settles the stone into the weakened foundation, forcing the mud through the voids to the surface.

Whereas, where the roller is used, its repeated operation over the surface of the stone causes each cubical block to find its place among the cubes below it, forming a perfect combination, keeping them together and filling the voids. By the aid of sprinkling and pressure, the whole is cemented and forms a perfect sheet of clean material, almost equal to solid stone.

When wear appears, the surface may be broken up with spikes inserted in the rolls (for which provision is made), a little new material added to the slack places, the whole raked and re-shaped and again rolled down, (the spikes having been removed from the roller) leaving the road as perfect as when first constructed. This work is done cheaply and the life of the road is thereby made perpetual. This method of repair is perhaps the most valuable work the roller performs.

Good Roads, Good Water, Good Drainage.

The most important factors in the welfare of a community are good roads, good water and good drainage, and it is towards these three departments of public work that the attention of municipal councils should first be turned. It is difficult to say that one is more important than another. They are all essential. In certain places one of these may for the time being appear to demand more immediate attention than the others, but all must eventually receive a careful solution. If the water is polluted and poisonous, productive of typhoid or other forms of disease, it may for a time supercede road

and drainage. If drainage is bad, with insufficient or imperfect sewer accommodation, or if malarial conditions prevail, to remedy this may seem most imperative. Or with excessively bad roads, (all too frequently this is their condition in Ontario) the water supply and drainage may for a time be passed over. But all three are absolutely necessary to make development and growth possible.

All degrees of drainage are necessary, from the farming community where it is needed to perfect agricultural production, to the densely populated cities where not merely land drainage but the disposal of refuse of all kinds becomes imperative, necessitating the construction of expensive sewers.

In water supply we have to deal with the question, beginning with the open spring or the primitive town pump, and coming at last to the most elaborate system of city waterworks, where problems relating to purification, source of supply and means of conveying it to the consumers become exceedingly complicated.

Road construction, in its simplest form, begins with the back concession where only an occasional vehicle is seen, and from this to the construction of asphalt, vitrified brick and stone pavements, there are problems of many kinds which demand the most careful solution.

Out of these three public works, by far the greatest part of the labor of municipal councils must spring. There are many branches which, at first sight entirely foreign to them, are found to be very intimately associated. Electric lighting is but another department of street designing. Electric railways are merely smooth, level highways with a motive power other than the horse we have been accustomed to. Sewage disposal is but the consummation of a drainage system. And so we might proceed with public works and with the financial problems relating to them until we return at last to good roads, good water and good drainage as the chief subjects for councils everywhere to consider.

Culverts.

A great deal of money is spent annually in bridges, culverts and sluiceways, and it is obligatory on the council to keep them open and in repair. It is a shiftless plan to use any material that is going to require continued repairs, so why not use the most substantial materials? Concrete pipe for smaller sluiceways is advisable, while for culverts, concrete is also the best, as the lumber costs nearly as much and is perishable besides. A little money spent in first construction is saved many times afterwards. In five or six years most municipalities will have gone over the ground and after that will have no further improvements to make in this direction. More money will be at their disposal then for road work.

Protection of Iron and Steel.

The fundamental principle in the protection of iron or steel from rust is the exclusion of air and moisture, which may be effected either by the use of non-metallic substances, such as the various protective paints, or by metallic coatings, such as zinc, cadmium or copper. Metallic coatings, when properly applied, form the most effective means of protection, their use being even recommended when the work is to be painted.

If the coating could be made absolutely continuous, so that no air or moisture could penetrate into the steel, the action of the elements would be entirely transferred to the coating metal, and this, in all cases, is the result desired. It is practically impossible, however, to prevent the existing of pin-hole and similar microscopic breaks in the continuity of the coating, and, unless some additional protective feature be added, the oxidation will go on beneath the coating, the effect being all the worse because concealed.

The ordinary process of "galvanizing," as it is called, is the covering of the iron or steel with a coating of metallic zinc by immersion in a bath of the molten metal, and for many objects, used for so many years, is still well adapted. Galvanizing involves, as a preliminary to a perfect coating, the removal of the mill-scale and the production of a clean surface, which result is usually accomplished by pickling in dilute sulphuric or hydrochloric acid. For sheet iron, or for articles in which strength is not a material feature this is unobjectionable. It has been clearly shown, however, that pickling materially reduces the strength of the metal.

These and other objections to this method of galvanizing are avoided by the use of the cold process, in which the zinc is deposited by a true galvanic action. When electro-zincing is adopted, the metal can be prepared by the use of the sand blast without the employment of acid, and tests have demonstrated that iron or steel coated with zinc by electro-deposition is not at all affected in strength.

Experience shows that paints, usually metallic oxides or carbonates, act as carriers of oxygen from the air to the underlying iron, causing it to rust. An ideal paint should have a toughness which does not depend on a perishable ingredient; its elasticity should not be diminished by cold; it should not soften, but rather harden, by heat; it should contain no solvents but turpentine, which experience proves to be safe; and it should contain nothing which would act as carrier of oxygen to the metal.

The durability of painted iron work, therefore, largely depends upon the surface of the metal being properly cleaned and prepared. An excellent surface in this respect may be obtained at a very small cost by "zinc-flashing,"—that is coating the iron or steel after pickling, with a thin coat of zinc, which will resist the effects of the weather, and retain a perfect

surface for receiving a coat of paint until such time as it can be applied.

A paint highly recommended for iron bridge work is composed of one pound of lamp black; eight pounds of red lead; one gallon of raw linseed oil. The color is a rich chocolate brown.

The Grader.

Roads require to be graded, and suitable machinery is necessary in order to do the work in the most economical manner. Good machinery will do this more quickly and cheaply than anything else that can be used, but it is important that the operator should know something of the machine. Unless he does, the machine which knows nothing of itself, cannot be expected to give satisfaction.

A man is needed who will take an interest in producing the most work and putting it up in the best possible manner. The council should employ such a man and instruct him to follow out the specifications laid down by them. It is a hindrance to be continually changing teams, as green horses cannot do the work of those accustomed to it. Two teams should be employed to go with the machine.

The man in charge should go out the first thing in the spring and be kept at work until the clay is baked, when it is time to stop.

Under the statute labor system this work is done whenever it suits the various parties, and is very often performed at a time when it is impossible to derive the slightest benefit from it.

The chief mistake in the use of a grader, and one which has caused a great deal of harm, is the covering of old gravel roads with the earth from the shoulders, in order to crown the road. This soft stuff at the edges of the road, clay, turf and washings from the road, is precisely what is not wanted on the travelled track. But this stuff is precisely what inexperienced men insist on putting on the road. These square shoulders are, of course, objectionable and should be cut off as they interfere with drainage; but they should be thrown outward across the ditch if necessary, and then the best gravel or stone obtainable should be used to crown the road and form the track. The reverse of this, rounding up the roads with the material from the edges of the gravel roads, has utterly destroyed many fairly good gravel roads. It appears almost necessary to let the people destroy a few roads in order to show them what ought not to be done, and so convince them as to what should be done.

Pelee Island—Sub-Tropical Canada.

One of the most unique municipalities of Ontario, and indeed of Canada, is the Island of Pelee. It is nominally a township municipality of the County of Essex, but is not represented in the county council, and beyond the administration of

justice for which it contributes to the county funds, is not in any way connected with county government.

The island is situated in Lake Erie, about seven miles from Kingsville the nearest port on the mainland, from which mails are received three times a week. The population numbers 677; the greatest dimensions of the island are seven miles long, three miles in breadth, comprising, according to the last returns of the Ontario Bureau of Statistics, 9,980 acres of assessed land.

An interesting feature of Pelee Island, arises from the fact that, except for Middle Island, a small adjoining island of about 100 acres, it is the most southerly part of Canada.

Fishing Point which is the south extremity of Pelee Island, is in latitude 41° 36'. A line east and west through Pelee Island passes through Pennsylvania, Ohio, Indiana and California; through Northern Portugal and Southern Turkey.

One-third of Spain, three-fourths of Italy, and almost the entire Adriatic Sea lie north of Pelee. Fishing Point is fifty miles nearer the equator than the southernmost verge of France.

Due east of the vineyards of Pelee are the vineyards of Old Castle of the Apulian Valley in Southern Italy, and the orange groves of Barcelona.

The Island of Pelee as has been intimated, is famous for its vineyards, and for the wines which these produce. The best variety of grapes can be grown abundantly and of magnificent size. The failure of the grape crop is almost unknown on the island, whereas in Eastern France, famous in Europe for its grapes and wines there is a failure about once in three years, while in only one year of the three does the crop reach perfection. Vineyards of from twenty to thirty acres everywhere dot the island, yielding from four to five tons of fruit to the acre.

Tobacco grows luxuriantly, and this year nearly every farm has its sheds and outhouses filled with the profitable, if filthy weed.

The soil is for the most part a deep vegetable mould. Much of the land in the interior is low lying and has been reclaimed by extensive drainage works costing \$30,000. The removal of water requires a pumping plant which, however, is operated at a small annual cost. The land thus reclaimed is exceedingly rich and productive.

Fig and almond trees, with a little winter protection, bear abundantly. Cotton seed has been ripened, watermelons weighing fifty pounds are grown. Maize, sugar-cane, peanuts, sweet potatoes, the pawpaw, white mulberry, peach, apricot, nectarine and quince will flourish and bear abundantly.

And what is true of the climate and products of Pelee Island is, in the main, true of the county of Essex, its nearest neighbor on the mainland.

QUESTION DRAWER.

Subscribers are entitled to answers to all questions submitted, if they pertain to Municipal matters. It is particularly requested that all facts and circumstances of each case submitted for an opinion should be stated as clearly and explicitly as possible. Unless this request is complied with it is impossible to give adequate advice.

Questions to insure insertion in the following issue of paper should be received at office of publication on or before the 20th of the month.

Communications requiring immediate attention will be answered free by post, on receipt of a stamped addressed envelope. All questions answered will be published, unless \$1 is enclosed with request for private reply.

Collection of Poll-Tax and Taxes.

1.—NEWCASTLE.—Can the collector collect taxes of \$1.00 each from those appearing on the assessment as M. F., under 60 years of age, for poll-tax or statute labor?

All male inhabitants between 21 and 60 years of age and not otherwise assessed and who are not exempt by law from performing statute labor, are liable to the performance of personal statute labor. In the case of cities, towns and villages, the language of the act is: "Every male inhabitant, etc., who has not been assessed upon the assessment roll, or whose taxes do not amount to \$2.00." The language of the act as to townships is: "Every male inhabitant, etc., not otherwise assessed. A person who is on the roll simply as M. F. to give him a vote under the Manhood Suffrage Act, but who is not assessed, or if assessed in a city, town or village his taxes do not amount to \$2.00, is liable to personal statute labor, provided he is within the above ages and is not one of the class of persons expressly exempted." See section 96 and following sections of the Assessment Act. A poll-tax collector must be authorized by by-law to collect poll-tax, and a collector of taxes is required to collect all taxes entered on the roll as required by the Assessment Act.

Estimates of School Board and Township Council.

2.—W. E.—1. Our school board put in an estimate for money to carry the business to the end of the year 1899. Should they not have asked for sufficient to carry them to August, 1899?

2. Is the assessment legal?

3. Our council have notes outstanding, one maturing each year for the next three years on which they borrow money. Was it legal for them to borrow money in this way?

4. Our council have sufficient money in the treasury from the taxes of 1897 to carry them to the end of this year, and they are now raising enough on this assessment to carry them to the end of 1899. Is the assessment legal?

5. Has a collector power to distrain after the 1st of February, if the council extend the time for returning the roll?

1. Sub-section 9 of section 62, Public Schools Act, makes it the duty of public school Trustees to submit to the municipal council, on or before the first day of August or at such time as may be required by the municipal council, an estimate of the expenses of the schools under their

charge for the twelve months next following the date of the application. You do not state when the application was made.

2. The council should have required an estimate in accordance with the act, but we do not think that because the trustees asked for an amount covering a longer period than that provided by the act, the assessment is illegal.

3. No. See section 435 which gives limited power to borrow on promissory notes such amounts as may be required to meet the then current expenditure of the municipality until the taxes can be collected.

4. No.

5. So long as the roll has not been returned to the municipality the collector has authority to distrain for taxes.

Statute Labor of Companies Assessed.

3.—F. E. G.—I would like your opinion as to whether we can collect statute labor from Telephone Company and Railway Company that are taxed in our municipality?

We think statute labor can be collected from the companies mentioned.

Clerk's Appointment.

4.—J. E.—Our township clerk tendered resignation to the council to-day, his duties to end at the end of the year or until his successor is appointed. Can the Council appoint a new clerk at the December meeting or should it be left for the incoming council to do?

If the clerk is willing to resign before or at the December meeting, a new clerk may be appointed. The council cannot appoint to or dismiss from office any officer under the control of the council, after the 31st day of December. See section 328 of the Municipal Act. We do not think it would be legal for the council to appoint a new clerk until a vacancy arises. Section 321 of the Municipal Act provides that all officers appointed by the council shall hold office until removed by the council. This means that an officer holds his office during the pleasure of the council, and if the clerk will not, of his own motion, resign before the end of the year so as to create a vacancy in the office, the council may dismiss him and appoint a new clerk.

Refund Tax Church Property.

5.—T. L.—Our council want to take action on a demand upon the township for a refund of taxes, by certain church authorities, at our next meeting. It appears that the church in question (and one or two others who have made no demand for a refund) have been assessed for four or five years (not this year however) for general local improvements throughout the township. For authority see R. S. O. Vol. 2, page 2665, sub-sections 683 and 684. It is contended by some that in the case of a township that this applies to what might be called the general local improvement made throughout the township, including road repairs, culverts, etc. On the other hand it is contended by others that it applies to only adjacent improvements to the particular church property benefited, such as would be in the case of drains, sewers, sidewalks pavements, etc., being constructed so as to directly benefit the church property in question. The cases are those affecting church, church shed and land, and not those exempted on account of grave yards, etc.

Subsection 3 of section 7 of the Assessment Act provides as follows: "Every

place of worship, and land used in connection therewith, church or burying grounds, etc." If the section had stopped here such church property would be exempt from all taxes, and this was formerly the law, but the legislature has added the words, "but land on which a place of worship is erected, and land used in connection with a place of worship shall be liable to be assessed for local improvements in the same way and to the same extent as other land." We are of the opinion that such property is now only liable for its proportionate share of the cost of local improvements, which immediately benefit the property, such as drains sewers, sidewalks, etc. It does not, however, follow that the taxes paid over voluntarily can be recovered back.

Receive the Nomination.

6.—J. M. R.—As returning officer of our municipal election is it my duty to refuse or receive the nomination of a person's name whom I know to be disqualified under the Act, Sec. 80, sub. sec. 1, Municipal Act. A person who appears on the Assessment Roll as a hotel-keeper, M. F. & O., but who claims that his wife is the owner, and that it is his wife who holds the license and that he is simply managing the hotel for his wife, and is qualifying on his wife's property, which is the hotel.

I expect this circumstance to arise at our nomination and will be obliged for a reply.

You ought to receive the nomination paper and not take the responsibility of deciding whether the person nominated is qualified or not.

Nominating Officers' Duties.

7.—J. C. C.—1. I wish you to give me a few pointers as to how to conduct a county council nomination meeting. As township clerk I have officiated at annual township meeting continuously since 1887 and have always got along O. K. Now that the nominations must be in writing do you think the nominating officer, each time a written nomination is handed up, should at once intimate to the gathering that Mr. So-and-So has been nominated, or would you do this at intervals of, say 15 or 20 minutes? Or would you refrain from this altogether, merely at close of nomination hour, apprising meeting who the nominees are?

2. (a) Should we, when announcing any nomination make known to meeting who the nominator and seconder are or not? May the ratepayers feel they were entitled to know who the proposers and seconders are, and that to keep this information from them were treating them discourteously. On other hand might a mover and seconder take ground that one took unfair liberties with their names to make them public? (b) Do you think one of the objects of Legislature enacting that nominations must be in writing was to keep in dark the names of the electors proposing and seconding?

* 1. The Municipal Act does not make it the duty of the clerk to read the nomination papers or to intimate to the meeting who has been nominated.

2. (a) You are not required to do so. (b) Sections number 128 and 129 of the Municipal Act contain the duties of the presiding officer at a nomination meeting.

Debentures May Issue 15th December.

8.—R. J.—Can the Council issue debentures at their last meeting of the Council, Dec. 15th? Please let me know as soon as possible.

Yes.

Nomination Day.

9.—R. A. S.—This year the last Monday in December fixed for holding nominations falls on the 26th December, Christmas day on Sunday the 25th. Monday the 26th will be kept as Christmas day. Sec. 124 R. S. O. 1897 Municipal Act provides when the last Monday in December falls on Christmas day that the nominations shall be held on preceding Friday. Will Monday the 26th be construed to be the legal Christmas day, and would it be in accordance with the statutes to hold nominations on Friday 23rd?

Nominations must be held on Monday the 26th of December.

Nominations and Clerk's Pay as D. R. O.

10.—W. D. M.—As the nominations are required to be made in writing, signed by the nominator and seconder.

1. Will it be the duty of the Clerk of the Municipality to read to the meeting as soon as the nomination is handed in, the contents of said nomination paper?

2. Would it be legal to file all nomination papers until the time has elapsed for receiving nominations, and then read them in the order they were received?

3. In this township the clerk receives the sum of \$4.00 for acting as returning officer at municipal elections. Supposing, as in this municipality having three polling sub-divisions, the council should appoint three deputy returning officers, would the clerk as returning-officer still be entitled to the same remuneration as though he had charge of one of the polling sub-divisions for the day?

1. No.

2. There is nothing in the Municipal Act requiring the clerk or other presiding officers to read the nomination papers.

3. No, unless there is a by-law entitling him to be paid the amount stated. If there is such a by-law we cannot, without seeing it, say whether he would be entitled to any fee or not. In the absence of a by-law or a statutory provision entitling a clerk to something extra over and above his salary, we cannot see how he can claim anything under the above circumstances.

Regulate Dogs Running at Large.

11.—R. F.—In the township of D. farmers are deterred from raising sheep on account of the many that are killed by dogs, and consequently they are deprived of a large income that they would receive if not so hindered. Can a township council impose and collect any tax they deem advisable upon dogs?

2. Can they compel them to be confined during the night time?

3. What improvement upon the existing law (we now have) of one dollar for every dog, can you suggest to give better security for sheep husbandry?

1. We are of the opinion that a township council is not limited to the tax authorized under, "The act for the protection of sheep and to impose a tax on dogs," but that such council may impose a higher tax under the authority of sub-section 3 of section 540 of the Municipal Act. The tax under this section must be reasonable and not prohibitory in effect by reason of the largeness of the taxes.

2. We do not think they can be compelled to confine the dogs. The council can only pass by-laws for restraining and regulating the running at large of dogs.

3. So long as it is not unlawful to keep a dog at all we do not see how the present law can be much improved on. The granting of power to councils to compel

owners of dogs to keep their dogs confined at night would, no doubt, improve the law because we believe that more sheep are killed at night than in day time. Your best course is to ask your representative in the legislature to interest himself in the matter. In that way the opinions of other members of the legislature and suggestions for the improvement of the law can be obtained.

Reeve's Signature by Proxy—Sale for Arrears of Taxes.

12.—A. W.—1. The Reeve of our township in signing orders to be paid by the treasurer got so nervous that he could not write his name but got another person to write his (the reeve's) name to the order. Was such an act legal. Should not the reeve have made his mark and had it witnessed? Would the township treasurer be safe in paying orders so signed?

2. A bought a lot of land which was in arrears of taxes for one year. A was assessed for it last year (1897) and paid the taxes for that year. A is assessed for it again this year. The county treasurer sold the lot last year at the tax sale for the arrears. Was such an act legal? Should not the amount of arrears of taxes not have been sent to the township clerk to be placed on the collector's roll for 1898, to be collected with the rest of A's taxes as he is assessed for other property in the township?

1. The reeve having got another person to sign the order under the circumstances, we consider the order valid, and that the treasurer would be safe in paying the order assuming that there is no other objection to it.

2. Section 182 of the Assessment Act requires the treasurer to furnish the clerk with a list of all lands which have been in arrears for the three years next preceding the 1st day of January in any year. It is then the duty of the clerk, under section 183, to deliver a copy of such list to the assessor as soon as he is appointed. This section sets forth the duties of the assessor and sub-section 37, section 155, provides that the clerk of each municipality shall, in making out the collection roll of the year, add such arrears of taxes to the taxes assessed against such occupied land for the current year, and such arrears shall be collected in the same manner and subject to the same conditions as all other taxes entered upon the collector's roll. Unless these preliminary steps are taken the treasurer cannot sell the lands. If we understand this case right the act has not been complied with. If you desire any further information you must set forth fully what proceedings have been taken.

Councillor and Public School Trustee.

13.—D. D.—Can a man be a councillor and a school trustee at the same time?

Yes.

Elections in Towns under 5000 Population.

14.—J. E. H.—1. Napanee town has a population of under 5000. I do not understand that it is separated from the county; and it is divided into wards. Upon what authority is your statement (clause 7, page 183 of your December issue) based that "towns not separated from county, under 5000 population shall nominate Mayor, Reeves and Deputy-Reeves, and Alderman?"

2. Having advertised holding of meeting for the purpose of nominating Mayor and Coun-

cillor (only), what action must I take to render the nomination of Reeve and Deputy-Reeve legal, provided it be as stated by you that these officers must be nominated also?

We have to thank you for drawing our attention to oversight in Nomination Statement. The article by Mr. Glenn on page 189 of the same December issue explains the law on the question and the circumstances under which deputy-reeves are to be elected.

One Man One Vote for a Councillor.

15.—F. J. C.—Can a voter, in towns of less than 5,000 inhabitants, said town being divided into wards, vote for Councillors in each ward in which such voter has the necessary qualifications? If so this would permit some voters in this town to vote three times over for the same six Councillors.

The London "Free Press" prints to-day what purports to be the opinion of the Deputy-Attorney General to this effect.

Would this apply to voting for County Councillors?

We do not agree with the attorney-general that a voter in towns of less than 5,000 inhabitants may vote in each ward in which such voter happens to have the necessary property qualification. In regard to voting for county councillors, we refer you to section 160 of the Municipal Act which provides: "Where any person, being a resident voter qualified to vote for county councillors, is on the voters' list for two or more municipalities within any county council division, he shall vote for county councillors in that municipality only, in which he resides, and only at the polling place of the polling sub-division in which he resides, if he is entitled to vote at such polling place."

In case a voter is not resident within the division he shall vote only once within any division whether his name is on the voters' list of said division in more than one polling sub-division or not."

Assessment of Personal Property.

16.—G. M. B.—The assessor of this township having assessed the personal property as the law requires, some of the ratepayers seem rather displeased and some of them seem very hard to educate. The council get blamed for it. They think it was the councils doings, and that some townships do not, and we did not need to either. I would like you to forward me a letter that would be suitable to read at nomination meeting for the education of the people on this question. I being one of the council of this township, as it would take more effect coming from a good authority than it would otherwise?

It is the duty of the assessor to assess all property in the municipality, which is subject to taxation. This is a statutory duty over which the council has no control. The assessor is required to make an affidavit in which, among other things, he has to swear that the assessment roll contains a true statement of the aggregate amount of personal property or the taxable income of every person named in the said roll, and that he has estimated and set down the same according to the best of his information and belief. Besides this there are certain penal clauses in the Assessment Act which render the assessor liable to fine and imprisonment for neglect

or omission to perform certain duties. It therefore follows that when a person is appointed he should be guided by the act alone.

Nominations.

17.—A. C. M. S. M.—Must the nominations of reeve and councillor be read out as they are received or not till all nominations are in and the hour has elapsed? Some seem to think they should not be read out till the nomination has closed. I cannot see it in that way, but want to be right.

There is nothing in the act making it the duty of the clerk or other returning-officer to read the nominations at all. There is no harm in reading the nominations and we have no doubt but that any clerk or returning-officer will, if asked, do so. See section 128 of the Municipal Act.

Nominations and Resignations.

18.—H. K.—When a candidate is nominated and seconded in the proper way, first, can he resign verbally without the consent of his mover and seconder within the hour for nominations? Second, after the hour is up can he resign without their consent if he sends in a written resignation? Third, would the clerk be compelled to accept the resignation in either case?

1st, yes. 2nd, yes. 3rd, yes.

Voters' List.—By-Law Vote.—Nominations in Wards.

19.—J. M. H.—In voting on a money by-law should the clerk copy the names of property owners into the Poll-Book, or, will a certified printed copy of the last revised Voters' List do?

2. We have abolished the ward system in Galt, and will vote for a mayor and seven aldermen. Can a ratepayer vote for aldermen in every ward in which he has property?

3. The by-law calls for nominations for school trustees at the same time and place (town hall) as nominations for mayor and aldermen. Would it be lawful for the Deputy-Returning Officers for the several wards to hold the nominations for school trustees in the council chamber, in the town hall?

1. It is the duty of the clerk to provide such a voters' list, as is required by sections 348 and 349 of the Municipal Act. We do not think that a certified printed copy of the last revised voters' list can be utilized with advantage. It may save some labor for the clerk, but it will not ensure that accuracy and neatness which a list prepared for the purpose, under section 348 and 349, will ensure.

2. We do not understand this. You say that you have abolished the ward system. If you have done that why do you ask if a ratepayer can vote in each ward in which he has property? If you mean that the effect of the Municipal Amendment Act of 1898 has abolished wards and you desire to know if a ratepayer can vote in each ward in which he has the necessary property qualification, we are of the opinion that he cannot, but the Deputy-Acting-General is of the opinion that he can. See section 158 of the Municipal Act.

3. We are of the opinion that the nominations for school trustees should take place in the several wards.

Clerk to Deliver Ballot-Box—Assessor or Councillor.

20.—A. R.—1. Is a township clerk obliged to carry and deliver the ballot-box and election papers to every deputy-returning officer at his home? I think it is to be delivered to him by the clerk when called for.

2. Can an assessor for 1897, who has resigned his office and resignation accepted by council, run for reeve or councillor for 1899?

3. Can a reeve for 1898, run for a county councillor in 1899 for same district as he has been reeve for?

1. It is the duty of the clerk of the municipality, two days at least before the polling day, to deliver one of the ballot boxes to every deputy-returning officer appointed for the purposes of the election. It is not sufficient for him to wait until they are called for.

2. Yes, provided the resignation and acceptance are completed before nomination day.

3. Yes, section 81 of the Municipal Act provides, "Any person having the necessary qualification and not otherwise disqualified, who is a member of a local municipal council for the year in which nominations are held for the election of members of county council, shall be eligible for nomination and election as a member of the county council."

Voting on By-Law.

21.—E. D.—We are submitting a by-law to provide for the constitution of the town council, at the same time as our municipal election.

Would you consider it necessary to fill in names of voters in poll-book by the clerk prior to date of election? We have books prepared for municipal elections and have ample space for two or three extra columns on each page, and as I understand the wording of the Act (1898) all persons entitled to vote at municipal elections have a vote on this by-law. It will save a great amount of labor to me, and the poll clerks as well, if it will do for the poll clerk to enter names of voters as they cast their votes.

It is the duty of the clerk to prepare and deliver to the deputy-returning officer for every ward or polling sub division, a voters' list in the form of schedule C of the Municipal Act, or in the case of municipalities not divided into wards, such a list for himself, to be used by him in taking the vote. You are right in your view that all persons entitled to vote at municipal elections are entitled to vote on such a by-law. See sections 348 and 349 of the Municipal Act.

Division Court Clerk and Councillor.

22.—J. B.—Is the clerk of a Division Court disqualified to be elected to the office of town councillor or county councillor?

No.

15th December Statement in Nipissing.

23.—CLERK.—Nipissing, organized township. Municipal Act under the Auditor's section appears to make it obligatory on township councils to make a detailed statement to December 15th, and have 100 copies of the same printed. Is this obligatory on townships in above district?

Yes. Section 304 of the Municipal Act requires township councils to meet on December 15th, and immediately thereafter to publish a detailed statement of receipts and expenditures in the manner

therein provided. Section 39 of chapter 225, R. S. O., 1897, which applies specially to Nipissing, provides that the following sections of the Municipal Act shall be applicable to the said municipalities so far as they can be adapted to the same, namely: Sections 282, 284, 285, 288, 289, 290, 299, 304, etc.

School Treasurer's Receipt.

24.—J. G. H.—In giving a receipt for school money to a township treasurer it is necessary besides having the school seal attached to have the names of two trustees, or, is the signature of one of the school board sufficient?

The treasurer of the school board is the proper officer to receive school moneys from the township treasurer. We are not aware that one member of the board of trustees has the right to receive the moneys from the treasurer of the township. Section 97 of the Public Schools Act provides, "In the case of rural schools, all moneys collected shall be paid to the secretary-treasurer of the section on or before the 15th day of December. It is the duty of trustees to see that the secretary-treasurer furnishes security."

Sudbury Elections—Motions to Adjourn—Tax on Livery Horses Sold.

25.—A SUBSCRIBER.—1. Our town is incorporated under *Special Act*. At this election, with wards abolished, has a man, who is on voters' list three times, three votes in each old ward for the six councillors?

2. Is "Nominating Officer" the proper term for the officer, who acts at our nominations?

3. Should a motion to adjourn a council meeting be in writing and should the clerk record it in the minutes of meeting?

4. We had some livery horses assessed for taxes. The livery man has sold them to another party. Can we go and seize them for the tax? The sale was bona fide, the same as a hardware merchant would dispose of a stove in his store.

Sudbury was incorporated as a town by special act passed in 1892. See page 771, statutes of 1892. You speak of wards being abolished; we assume that there has been no act expressly abolishing wards, but we understand you to make use of that expression by reason of the Municipal Amendment Act of 1898. We are of the opinion that an elector is entitled to one vote only for each councillor. Your town, by the act of incorporation, is entitled to nine councillors, three for each ward. We observed in the *Toronto Globe* of Friday last, an extract from an opinion given by the Deputy-Attorney-General, that the act of 1898 does not override such a special provision in a special act of incorporation, and also that an elector is entitled to vote for councillors in each ward in which he has the necessary property qualification. We think sub-section 4 of section 2 of chapter 23, 63 V. is against the view expressed by the Deputy-Attorney-General and that you are entitled to elect only six councillors. See also section 158 of the Municipal Act.

2. No.

3. It should be in writing if you have a by-law requiring it to be in writing. In any case the clerk should record the fact in the minutes.

4. No.

Taxes on Personal Property.

26.—W. F.—A merchant, who owns his residence within the municipality and occupies a store, which he rents, is assessed for his stock of goods as personal property at his residence instead of at the store. He closes up business, moves to another municipality, where he starts in same line of business, when eight months of the tax year have expired. He still owns the residence in the municipality he left, and it is occupied by a tenant. The merchant now pays the taxes on his real property but refuses to pay more than half the tax charged to him for personal property.

1. Can he be compelled to pay the taxes for personal property in full?

2. If he can, how will the collector proceed to collect them?

3. If collector cannot collect personal property taxes, can they be returned to county treasurer as a charge against the merchant's land residence?

1. He is liable for the whole of the tax on his personal property.

2. If the collector cannot find any goods or chattels which he can distrain to make the taxes, they can be sued and recovered as a debt due to the municipality. See section 142 of the Assessment Act.

3. We do not think so.

Hospitals and Care of Poor Patient.

27.—A SUBSCRIBER.—We have two hospitals, the General, and the Grey Nun's (or Sisters'), under the Ontario Statutes, they receive each a government grant.

1. Can they refuse to take a poor person from our town?

2. If they take a poor person in, can they compel the town to pay for that person while in the hospital?

1. Yes.

2. No.

Assessment of Persons Using Government Land.

28.—F. C.—In this township there are lots reserved from sale at present on account of pine timber being on them and some reserved entirely as not being considered agricultural land, by the government. There are several settlers living on these lots; some are living on located land and improving those reserved. Are they liable to be assessed for the land that is reserved from location?

Subsection 1 of section 7 of the Assessment Act exempts all property vested in or held by Her Majesty, etc. Subsection 2 of the same section provides, "Where any property mentioned in the preceding clause is occupied by any person otherwise than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable." Section 23 of the same act provides, "Land which has been purchased from and mortgaged to the Crown to secure the repayment of the purchase money or some part thereof, or which is subject to any claim of the Crown for unpaid purchase money, shall be liable to be assessed to the extent of the interest of the owner for the time being of the equity of redemption therein, or of the purchaser, as the case may be." In view of the foregoing provisions we do not see how these settlers can be assessed for land not sold by the Crown, but which has been reserved from location.

No Distress for Taxes, House Locked.

29.—SUBSCRIBER.—A owes his taxes and will not pay. He keeps his premises shut up. Can the collector or his agent break open the premises, seize and sell?

The collector cannot legally break into a house where goods are stored in order to distrain them for taxes. If he can get through the outer door lawfully he can then break through an inner door, but the general rule appears to be that he cannot break through an outer door.

A Clerk's Age.

30.—Z. R.—Does the law require a certain age for a person to act as clerk and treasurer for a council?

No.

Councillors' Contract Disqualification.

31.—W. P.—Would you be good enough to let me know for how long is a councillor disqualified through having a contract or monetary transactions with the council?

He is disqualified if, on the day of nomination, the contract is still in force, so that if a person desires to be qualified on nomination day he must put an end to the contract before the election begins and the election commences on nomination day.

Use of Treasurer's Cash-Books.

32.—A SUBSCRIBER.—Is it obligatory on municipal treasurers to use large cash-books as got up by Provincial Municipal Auditor, or, can clerk use ordinary cash-book, provided accounts are kept in proper manner? The latter is much simpler than the former?

Municipal councils must procure such books as are prescribed by the act, to make better provision for keeping and auditing municipal and school accounts, being chapter 228, R.S.O., 1897. Unless system of keeping accounts is approved by the Provincial Municipal Auditor.

Use of Polling Place.

33.—SUBSCRIBER.—If council in a ward or polling subdivision name a place in by-law for election, and the owner refuses to give the place, can the owner be compelled to give it?

No.

15th December Statement; Who to Prepare—Local Improvement By-Laws—Special Rates.

34.—J. K. B.—Under Sec. 304, Sub-Sec. 6, the Council of every town shall hold a meeting on the 15th December and shall submit financial statement signed by the mayor and treasurer. Whose duty is it to prepare such a statement? If the council instructs the clerk to prepare the financial statement can the clerk, if he employs anyone to prepare such statement, collect the amount paid by him for the preparation of such statement from the council?

2. Can the council of any town pass a by-law to do all works under the Local Improvement Act before obtaining the assent of the electors?

3. Can any council of any town pass any by-law to make the same retroactive?

4. Can the council of any town, in striking the rate, say how much or part of any rate under a by-law may be collected; should the full amount provided in by-law not be collected?

1. It is the duty of the council to have the statement made and published, and it is the duty of the clerk and other officers to assist in the work, if requested by the council. It is not a statutory duty imposed upon these officers. If the clerk

without the authority so to do from the council, employs some one else to do the work he cannot compel the council to recoup him.

2. No. See section 682 of the Municipal Act.

3. No.

4. The full amount provided by the by-law should be collected. The rate can only be reduced under the special circumstances and the provision made by sections 412 and 413 of the Municipal Act.

Verbal or Written Resolutions.

35.—A. B.—When a council completes a bill in committee of the whole and hands it to the warden in the chair, should the person having charge of the bill or some other member of the council move for the third reading by a written resolution, or, is a verbal motion sufficient?

If there is a by-law of the council providing for the procedure in such a case the by-law, while in force, must be followed. In the absence of a by-law we think that it would be better to have the motion made by written resolution, though it would not, as a matter of law, be an objection to the reading of a by-law that the motion was verbal.

Station Agent's Vote—One Man, One Vote.

36.—M. J. C.—A railroad has its terminus in this municipality and is assessed. Can their station agent claim a vote on this property?

2. If so how should assessment be entered on roll, so clerk can enter station agent's name on voter's list.

3. If not station agent what official of company could vote?

4. In town of under 5000 inhabitants can party who is entitled to vote in more than one ward, vote for councillor in more than one ward?

1. No, not by virtue of his position.

2. Before the station agent can be placed on the voters' list he must be qualified under some of the qualifications mentioned in section 86 of the Municipal Act.

3. You cannot put any official on the list in respect of the property of the company, unless he is within some of the qualifications stated in section 86.

4. We do not think so. The Deputy-Attorney-General is of the opinion that an elector can vote in each ward in which he has the necessary property qualification.

Drainage Works and Assessment.

37.—W. R. Mc.—Some years ago council passed by-law under the Drainage Act, then issued debentures, submitted the matter to Provincial Treasurer with all proceedings leading up to issue of the debentures. He accepted them and advanced the necessary funds to perform the work. The by-law was the same as form in Statute (or Drainage Act) there was nothing in it about repairing or maintaining the ditch. The drainage affects only lands and roads in our own municipality. The last payment required to retire debentures was made in 1897. The ditch where it crosses two or three knolls was never made as deep as it should have been, and soon filled up to the level of knolls and in some parts was completely filled up. Last summer (1898) one of the parties interested who had paid his assessment toward the original cost of ditch asked to have the ditch cleaned out and deepened through these knolls. His request was laid before the council who instructed township engineer to examine the ditch and report to council. This he did reporting that the work was required to

be done. The council then instructed him to go on and have the work done. He then posted up notices near the ditch stating that he would let the contract of work at a certain time and place. He let the work which, when completed, amounted in all to \$68.70. Now, one of the parties refuses to pay the portion assessed to him for said work saying that the proceedings were illegal and that the ditch was not placed in the proper place at first.

The assessment of cost of repairs was made on assessment of surveyor when original work was done. Have we taken the proper steps to have this work done, (all the proceedings were under resolution of council only) and can he succeed in effort to recover the amount if council goes on and collects the amounts of his taxes including this tax for repairs.

If the cost of the repairs, \$68.70, does not exceed one-fifth of the cost of the construction, we are of the opinion that the proceedings are regular. See Section 74 of the Drainage Act, Cap. 226, R. S. O., 1897.

Nominations

38.—G. G. A.—1. Is it necessary that the nominator and seconder of a candidate at the nominations for the county councillors should be present, or will the form of nomination duly signed by them and delivered to nominating officer during the hour of nominations be sufficient?

2. At a meeting for nomination for county councillors, one of the candidates delivered his nomination paper signed by his nominator and seconder to the nominating officer during the hour for nominations, but the nominator of this candidate was not personally present at such meeting. If objection to the nominator's absence by any of other candidates be made, should not such objections be raised during the hour of meeting, or in other words, does not the failure of the other candidates in raising such objections during the hour of meeting preclude them from raising any such objections after such meeting?

If we assume that section 128 of the Municipal Act applies, both the nominator and seconder ought to be present. The law contemplates that only those persons present at the meeting shall take part in the making of nominations. But it is a question whether section 128 applies to the nominations of county councillors. Section 128 does not in itself provide for nominations of county councillors. Sub-section 2 (b), of section 132 makes it the duty of the nominating officer to attend at the day and place appointed for nomination and to perform the duties (so far as possible) which the clerk of a local municipality is required to perform, as returning-officer at the nomination for an election in a local municipality. This sub-section, it will be observed, refers to the duties of returning officers, but it is no part of the duties of returning officers to say how nominations are to be made and therefore we cannot see how it can be regarded as an authority for requiring any particular form of nomination.

2. Under the circumstances we would advise that the presiding officer should treat the nomination as sufficient and leave it to any elector who may be inclined to question it in the courts if he sees fit to do so.

Payment of Teachers Salary.

39.—J. R.—The School Act provided that a teacher's salary shall be paid at least

quarterly. Can trustees legally erase the word "quarterly" and substitute therefor the word "annually," thus defeating object of the act and compelling teachers to wait till taxes are collected for their pay? Would a teacher be entitled to salary quarterly notwithstanding the foregoing agreement with the word annually substituted for quarterly?

Notwithstanding that the school Act provides for the payment of teachers' salary, quarterly. We are of the opinion that if a teacher enters into an agreement with the trustees for payment of his salary at a different time or times he is bound by the agreement.

Appointment of D. R. O. by Clerk.

40.—R. B. C.—As one of the Deputy-Returning Officers now appointed by the council for this election is likely to be a candidate, is there any form for me to fill out appointing another in his place? Please send me one if you have any of these or what is necessary to be done in this case?

Section 108 of the Municipal Act provides that where a deputy-returning officer refuses or neglects to attend at the time and place where he is required to attend to receive his voters' lists, the clerk of the municipality, as returning officer, shall appoint another person to act in his place and stead; and the person so appointed shall have all the power and authority, which he would have had if he had been appointed by-law. A letter from you as clerk appointing another person as deputy-returning officer at the place where he is to attend is all that you will require.

Adjustment of School Section Liabilities.

41.—J. M.—The public schools for this township (Christie) have been managed by the ward system for some time; by a vote on the ratepayers in May last, the council was petitioned to annul the school board and divide the township into sections, which was done by us.

Arbitrators were then appointed to value the school property in the township, and to equally divide the assets among the four sections and any cash remaining on hand after the paying of necessary expenses were also to be divided on same basis.

One of these schools have now on hand one year's fire-wood and in addition to this have purchased another year's supply of fire-wood and a new stove.

Will be glad, therefore, to know if above transaction is legal, and pay for it out of the general school fund, when they had sufficient to carry them over till new trustees were appointed. The board of trustees office expiring last of present year.

If you refer to the purchase of wood and stove we think the trustees were best acquainted with all the circumstances, and that the incoming trustees of the section will not have to purchase these articles. The arbitrators should adjust all payments to be made by or to any section. See Sec 30, Sub-Sec. 2 of the Public School Act.

42.—C. A.—If a candidate for the county council is nominated by a person who does not reside in the municipality for which he nominates the candidate, is the candidate legally nominated, and if he should receive a majority of votes, is he legally a county councillor?

Electors entitled to vote at election are the only persons who are entitled to

take part in the nomination of candidates for the position of county councillor, but a person may be an elector though not a resident of the county council division. Your question does not show whether the person referred to is an elector or not.

Errors in Original Surveys.

43.—W. F.—Some surveying has been done in this township. Some years ago some parties in this township disputed a concession line on account of its being crooked. Municipality brought in a surveyor; he got some evidence on some of the corner stakes along the line; he sent the evidence to Ottawa, got it approved of, came in and planted stones at the corners, at 21 sideline on the 14th con. Some two or three parties swore that the posts had been floating around on the water as the water was deep there sometimes. The surveyor being in doubt about this corner, run the sideline 21 from 14 con. to con., 16 and found out that he should have been 20 rods further to the east on con. 14. However, he said the municipality was not paying him for running the sideline, so he planted stones on the 14th con. at the corner of six lots, where the dispute was located, and con. 14 still has the crook in it. Now another surveyor was brought on by the council to run side line 25, as no marks of original survey could be found, this surveyor had to go to 12 sideline to get his start. He went to the 4th con. and traced line mark through to 8 con. in standing bush, then ran it through to 16 con. and came out a full from the stakes on con. 16, and run the sideline 25 on the same bearing according to the stone that was planted by surveyor some years ago. Lot 24 in con. 14 and 15 is 24 rods short of its width and according to the survey this fall every lot has its full width. Now the surveyor that planted the stone came in and run some lines for an and run his lines in accordance with the stone he had planted, which leaves the narrow lots in the 14 and 15 con. Now the field notes call for the sideline and con to be straight. Which survey would be right in your opinion?

The law is well settled that it is the actual work on the ground, according to the original survey—that is the original survey by the government which governs. The mere fact that it was intended that a certain concession line should be straight, does not authorize any municipal council to bring on a surveyor to have the line straightened. It is difficult to find any line of this kind which is mathematically straight. Sections 14 and 15 of the Surveyors Act, chapter 181, R. S. O., 1897, authorize municipal councils to make application to the Lieutenant-Governor to appoint a surveyor to make a survey where the concession lines and side-road lines were not run in the original survey, or where these lines or parts thereof have become obliterated thereby, subjecting the inhabitants to serious inconvenience. There appears to have been two surveys at the instance of the municipal council in this case, but whether under the authority of the sections referred to is not shown. Unless these surveys were made under the authority of the Surveyors' Act they are of no more value than if one of the owners had employed a surveyor to run lines. It is impossible for us to give you an opinion which would be of any value without having all the proceedings and papers in connection with both surveys before us. Besides this the question is too general. If some particular land

owner is, or a certain number of land owners, are complaining it would be some satisfaction to know the number of their lots and their grounds of complaint.

Assessment of Post Office.

44.—N. M.—Is a building built by a private individual and rented to a postmaster for a dwelling house and post office combined, liable to taxation?

The case of *Shaw vs. Shaw*, 12 U. C. C. P., 456, it was there held that property leased to the Crown is not assessable. The section of the Assessment Act upon which the Court held such property as this exempt is the same now as it was then. It is subsection 17, section 7, of the Assessment Act R. S. O., 1897, and is as follows: "All property vested in or held by Her Majesty, or vested in any public body or body corporate officer or person in trust for Her Majesty or for the public uses of the Province." Property within the meaning of this clause is exempt. Looking at other sections of the Assessment Act the policy of the Legislature has been to exempt Crown property and to make the interest of the private individual liable to taxation. If the statute has been rightly interpreted in this case it means that where a person is fortunate enough to lease his lands to the Crown he thereby escapes taxation.

LEGAL DECISIONS.

Caston vs. City of Toronto.

Assessment and Taxes—Collector's Return to Treasurer of Unpaid Taxes—Return to Clerk—Necessity for—Collector's Affidavit—R. S. O. 1887 C. 193, s. s. 135, 136.

It is for the interest both of municipalities and ratepayers that all the provisions in the Assessment Act for the collection of taxes should be strictly followed especially where the words are mandatory, and there is nothing in the context to show they are premissive.

There being sufficient property upon premises upon which taxes were due out of which they could have been made, the taxes could not be legally returned to the treasurer, under section 135 of R. S. O. 1887 c. 193, nor legally placed upon a subsequent collector's roll.

The requirements of the section are imperative; and where a collector does not conform to them in showing on his account delivered to the treasurer, opposite to each assessment, the reason he could not collect the taxes, and does not furnish a duplicate account to the clerk, the account so delivered to the treasurer cannot form a basis for any further proceedings to collect the taxes; and the affidavit provided for in section 136, does not heal the breach of the observance of such requirements.

Judgment of Meredith, C. J., reversed on a point of law, brought out on further evidence subsequently taken.

Bollander vs. City of Ottawa.

Municipal Corporations—By-Law—Auctioneer Regulating and Governing—Prohibiting—Markets—Regulation of.

The power to regulate and govern, conferred on municipal councils by s. s. 2 of s. 495, R. S. O., 1887, c. 184, did not give power to prohibit the exercise of any lawful calling; and a by-law which prohibits an auctioneer from exercising his calling cannot be supported under that

sub-section, as amended by 56 V., c. 55, s. 19, and 57 V. c. 50, s. 8.

The power given by s. s. 2 of s. 503 to pass by-laws for regulating all markets established and to be established, gives no implied power to prevent an auctioneer exercising his calling in the markets, but he may be prevented from selling therein any commodities but those for the sale of which the markets were established. Judgment of MacMahon, J. reversed.

McCulloch vs. Township of Caledonia.

Drainage—Invalid By-law—Damages—Charging Assessed Area.

Upon receipt of a petition from certain property owners, the municipal council of a township passed a provisional by-law for the construction of drainage works affecting land in three townships, and directed an engineer to make the usual report. The engineer made his report and assessed the cost of the work against lands in three townships, but on the matter coming up before the Court of Revision it was found that the petition had not been signed by the necessary number of owners. The council then, without any new petition or engineer's report, and without notice to the other townships, passed a by-law for the construction of the works, adopting with some changes the report already made.

Held, that this by-law was void. Where a by-law for the construction of drainage works is void, damages awarded to a land owner because of injury to his crops caused by the negligent construction of the work are not to be assessed against the drainage area assessed for the work, but are chargeable against the initiating municipality.

Judgment of the drainage referee reversed in part.

Hesketh vs. City of Toronto.

Municipal Corporations—Fire Brigade—Negligence—Damages.

A municipal corporation is liable in damages when the death of a person is caused by negligence, while in the performance of their duty, of members of the fire brigade organized and maintained by it.

Judgment of Armour, C. J., Affirmed.

In re McLellan and Township of Chinguacousy.

Municipal Corporations—Arbitrations and Award—Appeal—Time—Filing—Notice.

An award of compensation to a landowner for lands injuriously affected by reason of work done by a municipal corporation, is an award which does not require adoption by the council, but is subject to an appeal to the High Court, as provided by R. S. O. c. 62, subsections 31, 34 47.

Where it is not shown that such an award has been filed, or that notice thereof has been served, an objection that an appeal therefrom is not in time, cannot prevail.

Township of Stamford vs. Niagara Falls.

Municipal Corporation—Original Road Allowance Between Village and Township—Joint Liability to keep in repair—R. S. O., c. 223, s. 622—Damages.

The centre line of an original road allowance constituted the dividing line between a village and a township. Each municipality at first kept in repair the half within its limits.

Resolutions were then passed by each municipality providing that the whole road should be kept in repair by the village corporation,

This the village corporation did, the township keeping in repair other roads similarly situated, but as to which no by-laws were passed. In order to repair and widen the road, the village corporation entered upon and took sand from the half thereof within the township limits.

Held that the village corporation was acting within its powers, for it had the right to enter and repair the road regardless of the half thereof upon which the repairs were done, s. 622 of the Municipal Act, R. S. O., c. 223, creating a joint jurisdiction and liability therefor.

A claim for damages by reason of the taking of the sand and alleged damage to a High School building was disallowed.

County of Simcoe vs. Burton.

Principal and Surety—Bond—Municipal Treasurer—Audit—Representation.

The treasurer of a county, for a number of years, embezzled county funds, and by manipulation of his books, deceived the county auditors, who, from year to year, reported in good faith that his accounts were correct, and the council in good faith, adopted the reports. While the treasurer was in fact in default to a large amount, the defendant, who was a ratepayer resident in the county and a relative of the treasurer, became at his request, one of his sureties, and at the same time was told in good faith by some of the county officials that the treasurer's accounts were correct.

Held, that the auditor's reports so adopted by the council were not implied representations by the council, the incorrectness of which discharged the defendant.

Held, also, that the statements made by the county officials did not bind the council, and that even if they did, having been made in good faith, they formed no defence.

Judgment of Armour, C. J., reversed.

Township of Logan vs. Township of McKillop.

Ditches and Watercourses—54 V., c. 55—Owner—Appeal from Award—Service of Notices—Deepening Ditch.

When in proceedings under Ditches and Watercourses Act, 57 V., c. 55, a declaration of ownership has been made and filed by the person initiating the proceedings, any objection to his status as owner must be brought before and decided by the county judge; the effect of s. 24 being that the award when made cannot be impeached on such a ground.

York vs. Township of Osgoode, 24 O. R. 12; 21 A. R. 168; 24 S. C. R. 242, distinguished.

Per MacLennan, J. A., Burton, C. J. O., contra:—A person in possession of land under a lease with an option to purchase, no default having occurred, is the owner of land within the meaning of the Ditches and Watercourses Act, 57 V. c. 55, and as such entitled to join in initiating proceedings thereunder.

Per Osler, MacLennan, and Moss, J. J. A.:—Where land affected by a proposed work is vested in several persons as devisees in trust, none of them living upon the land, service of notice of proceedings under the Ditches and Watercourses Act upon one of them for all is sufficient; at any rate subsection 23 and 24 cure any objection of this kind.

Per Osler, MacLennan and Moss, J. J. A.—Section 36 of the Act applies where a ditch has been completed and a new arrangement is necessary in regard to its maintenance. It does not apply where a ditch is being deepened or extended, and for work of that kind the two years' limitation is not in force.

In the result the judgment of Armour, C. J. was reversed, Burton, C. J. O. dissenting.

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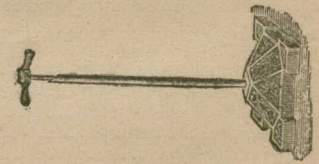


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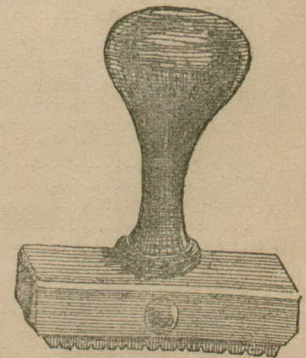
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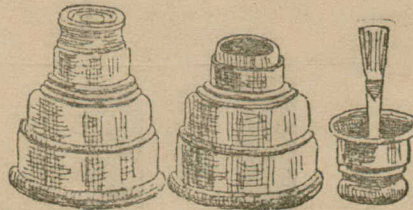


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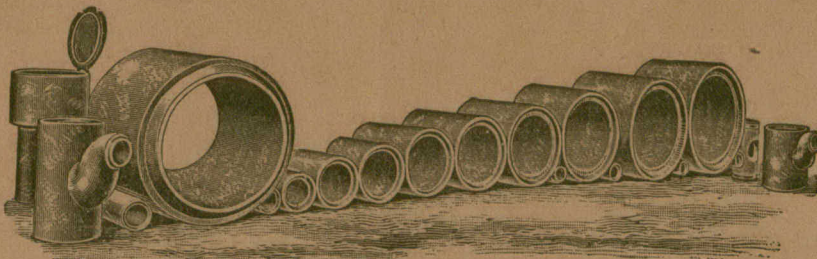
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