The Municipal Miscellany.

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The Municipal Miscellany, devoted to the dissemination of useful information relating to Municipal and other local Institutions, published monthly, at $1 per annum. Address all communications to the Municipal Miscellany, Arnprior, Ont.

INTRODUCTORY.

THE MUNICIPAL MISCELLANY is intended for circulation amongst Municipal Clerks, Councillors, Assessors, Treasurers, School Trustees, members of the local Boards of Health, and the public generally who wish to be informed of details in matters connected with municipal laws. It will treat of the Municipal Act, Assessment Act, Voters' List Act, Ditches and Water-courses Act, High, Public and Separate Schools Acts, and such other legislative enactments as are in any manner connected with the work of local officials. A space will also be devoted to the Division Courts Act, as being of interest to merchants, collectors and others. The subscription price is placed at the small sum of $1 per annnm, so as to secure as large a circulation as possible. The main object of the publisher is to afford a convenient medium for the interchange of opinions on doubtful points, and suggestions for simplifying existing municipal methods. In this the experience of practical officials will be found useful to legislators who appear to have a hankering after changes, as witness the annual amendments to our municipal laws. Short communications bearing on any of the laws above referred to will be gladly welcomed. The initials only of the writers will be affixed to communications inserted, except when requested otherwise. A "Question Drawer" will be one of the features of the MISCELLANY and we hope that it will be largely made use of, and prove a benefit. The editor does not profess to have as extensive a knowledge of the various matters to be treated of as many others, but has arranged for the advice and assistance of officials of more experience, and he confidently trusts that a welcome will be given his efforts to cater to the public in the important sphere taken up, and that those who are well qualified to aid by correspondence will show their appreciation in that way.

Those who receive this sample copy of the MISCELLANY would confer a favour by bringing it to the notice of others in their vicinity who might wish to become subscribers. We hope to improve future issues when we get more accustomed to the editorial harness.

A doubtful newspaper paragraph says that at the recent nomination of councillors for the village of Lucan, Ont., a sufficient number of aspirants to the council board were not forthcoming, and that at a subsequent meeting of council the Clerk was instructed to hunt up a fifth man to fill the bill.

THE ASSESSOR'S WORK.

We have not room in this issue to publish the Assessment Act in its entirety, but will give a synopsis of the clauses governing the Assessors work which may be found useful to these officers and others.

The Assessment Act, like the Municipal Act, undergoes changes at nearly every session of the Ontario Legislature, and the Assessor who would take as his only guide the Revised Statutes issued so lately as 1887, would be led into serious trouble.

It is during the present month that local Councils make their annual appointments of officials, one of the chief of which is tnat of the Assessor. The first step for the new appointee after having taken the declaration of office, is to prepare his roll so as to be ready to commence his work on the 15th of February. He has only two months and a half to get through with the assessment, as he must make a return of his roll to the Municipal Clerk not later than the 30th of April. When it is understood that he has to call on every family in the municipality to get the statistics, to examine and value every property, to enter everything very particularly on his roll, and to make a copy of each entry or schedule for delivery to each ratepayer, and to mail those of non-resident ratepayers, it can easily be seen that he has no light task, and in large and thickly settled municipalities he has to hustle about somewhat lively in order to get through. To an old hand who has been over the same ground repeatedly the directions we may give will not perhaps be new, but as there are always some new men in the field, we think it best to give plain directions as to their procedure.

The printed form of Assessment Roll will be a guide as to what is required to be entered in the several columns. These entries cannot be too carefully made. The first column is for the successive numbers opposite each name, commencing with number one. Where both an owner and tenant are bracketed as entered against the same property, each have to be numbered separately, the same as if for separate assessments.

In column 2 he enters the name and post office address of the taxable party. In doing so, care should be taken not only as to the correct spelling, but the baptismal name, if possible, should always be entered in full, and not by initials only.

In column 3 the occupation of the assessed party is to be entered. Many assessors appear to think it not important, and leave many blank spaces in this column, but the Jurors' List made up for the Clerk of the Peace, and the Voters List furnished by Clerks to Deputy Returning Officers, require these additions, and the law could not be complied with in these respects unless the Assessor gives the information. There are other reasons why the occupation should be inserted, but sufficient has been said to call the

attention of Assessors to its importance. In the case of women, it is only necessary to place the letter "M" for married, "W" for widow, and "S" for spinster. The letters "N. R." are to be placed in this column opposite the names of non-resident owners.

Column 4 requires certain letters to be inserted to signify whether the person assessed is the owner or otherwise, the letter "F" signifying freeholder, "T" for tenant, "H" for householder or occupant. In addition to these letters, the Manhood Franchise Act requires the letters "M. F." to be added to all male *residents* over twenty-one years of age. If the qualification of a voter is that of a farmer's son, the letters "F. S." will be used in addition to "M. F". It will thus be seen that all male persons in the municipality are to have the letters "M. F." in this column except non-residents or those under legal age, as the law now requires Assessors to include on their roll the names of resident male boarders and lodgers of 21 years of age or over, who under the Manhood Franchise Act are now entitled to vote for members of the Ontario Legislature.

In column 5 the age of the assessed party is given. This information is necessary to the Clerk in making out the list of Jurors and the Voters' List. Only those between the ages of 21 and 60 being eligible as Jurors, and no ratepayer under 21 years of age being qualified as a voter.

In column 6 the name and address of the owner is given, where the party named in column 2 is not the owner. We fail to see the use of this column.

Column 7 gives the School Section and whether a Public or Separate School supporter. The letter "P" representing the Public School, and "S" the Separate School. The Assessor is in future to be guided by the names of Separate School supporters who have filed their names with the Clerk. The schedules to be given by the Assessor to the ratepayer, in addition to the information required by the letters "P" or "S," are in future to have the following words added to the notice, viz: "You are assessed as a Public School supporter," or "You are assessed as a Separate School supporter." Rubber stamps containing these words would be convenient for the Assessors to carry with him in municipalities where Separate Schools exist.

Column 8 is to contain the number of the Concession, name of the Street, or other local description.

Column 9 to give the number of the lot, part lot, or such other particular description of the property, so that, when taken with the street or concession as given in column 8, and the quantity of land in column 10, any person may without much difficulty understand the property meant to be assessed. In fact the description should be so clear and correct that a proper description might be given from it in a deed from the County Treasurer, should the property ever be sold for taxes.

Column 10 gives the quantity of land included in that particular assessment.

Column 11 gives the number of acres cleared if a farm, but in cities, towns and villages the letters "B" or "V" only are used, to indicate whether the lot is vacant or built upon.

Column 12 gives the value of each separate parcel of real property.

Column 13 gives the total value of real property assessed to the party.

Column 14 gives the value of personal property other than income.

Column 15 gives the taxable income.

Column 16 gives the total of personal property and taxable income.

Column 17 gives the total of real and personal property and taxable income, being the amount of columns 13 and 16 added together. The total of this column represents the taxable wealth of the municipality, and is the basis on which the rates are struck for the collector's roll in order to raise the several amounts required for municipal and school purposes. To an Assessor who wishes to do his duty in compliance with the law, without fear, favor or affection, the filling of columns 12, 14, and 15 is a source of no small concern. Valuation of property, real or personal, is largely a matter of opinion, which no doubt accounts for some of the variations to be seen in the assessment of adjoining properties. Over-assessment is not one of the crying sins of the age, but yet how few there are but would wish the Assessor to do that which they would not have any one else do, namely, undervalue their property. The Assessor thus gets an insight into human nature that but few others are privileged to do. The remaining columns in the Assessment Roll sufficiently explain themselves, being principally of a statistical nature.

In our next we will give the mode or basis of valuations of real and personal property and taxable income, as laid down in the statutes, and will also give the various exemptions as authorized.

PERSONS entering suits in the Division Court are required not only to give the particulars of their account or claim in duplicate, but also the names in full and the places of abode of the parties, the same to be written out in a legible manner. But when the defendant's name is not known in full, he may be described by his surname and initials, or by such name as he is generally known by. In the event of his correct name being discovered, the Judge may order proceedings to be amended accordingly. If the Plaintiff does not furnish the clerk with his claim properly made out in duplicate, the clerk is entitled to charge twenty cents each for making them out, and to deduct that amount from the money due to the Plaintiff. In garnishee proceedings, the debtor's occupation or place where he is engaged in the service of the garnishee, should be stated for the guidance of the garnishee. If the claim be for a board bill, that also should be stated in the claim. The proper courts in which to bring suit is either where the debt was contracted, or where the defendant lives. In cases where suits are brought in other than the proper court, it is the right of the defendant to notify the clerk of the Court within the time allowed, that he disputes the jurisdiction of that court to try his case, otherwise the suit may proceed in the court where entered, and judgment be as valid as if brought in the proper court. In all suits the plaintiffs are required to deposit the costs with the clerk at the time of entering suit, but in the event of obtaining judgment the the costs deposited will be returned to the plaintiff by the clerk when collected from defendant.

At a meeting of the county council, no reeve or deputy reeve can take his seat as a member thereof, unless he has filed with the clerk of the county council a certificate of the clerk of the municipality that he was duly elected and that he has made and subscribed to the necessary declaration of office and qualification. In the case of deputy reeves a declaration or affirmation of the local clerk must also be filed with the county clerk to the effect that the last revised voters' list of the municipality contains 500 persons entitled to vote at municipal elections. As it is important that these certificates and declarations be strictly correct, we copy below the forms laid down in the Municipal Act.

I. A. B., of , clerk of the corporation of the township (town, or village, as the case may be) of , in the county of , do hereby under my hand and the seal of the said corporation, certify that C. D., of , esquire, was duly elected reeve (or deputy reeve as the case may be), and has made and subscribed the declarations of office and qualification as such reeve (or deputy reeve, as the case may be).

Given under my hand and the seal of the said corporation of , at , in the said township (town, or village, as the case may be) this day of A. D. 18

{Seal of the municipal corporation.} A. B.,
Township, (town or village) clerk.

The clerk's declaration may be in the following form.

I. A. B., of , gentleman, clerk of the township (town, or village, as the case may be), of , in the county of , do hereby declare and affirm as follows :

(1) That I am the person having the legal custody of the last revised voters' list for the said township (town, or village, as the case may be).

(2) That there appears upon the said list the names of at least hundred (500 for each deputy reeve) persons entitled to vote at municipal elections in the said township (town, or village).

(3) That no alteration reducing the limits of the said municipality, and the number of persons entitled to vote at municipal elections below hundred, has taken place since the said list was last revised.

(4) That in counting the names of the voters on the said list, the names of the voters thereon have not to the best of my information, knowledge or belief, been counted more than once, whether they appear upon the said list once, or more than once.

Declared before me at
this day of A.D. 18
J. P. } A. B.

Thos. Brooke, Esq., of Perth, County of Lanark, is said to have been Municipal Clerk of that good old town for a period of thirty-five years. A great portion of that time he held the clerkship of three or four of the adjoining municipalities as well as that of the town. He has seen many changes in our municipal institutions, and has always been considered an excellent authority on municipal law and practice.

* *

W. P. Taylor, Esq., of Fitzroy, County of Carleton, is also a veteran Municipal Clerk, having occupied that position for a period of thirty-three years. He is noted as a most painstaking and methodical official, and when the time comes that he has to put off the harness it will be hard for Fitzroy to get his equal.

Public School sections in townships are formed and numbered by the municipal council, but no section so formed shall include any territory more than three miles from the school house, nor shall any section be formed which contains less than fifty actual resident children, between the ages of five and twenty-one years, unless the area of the section contains more than four square miles. In townships the clerk has to prepare in duplicate, a map of the school sections, one copy being given to the county clerk for the use of the county council, and the other retained by the townsnip clerk for the use of the township corporation. Trustees must be ratepayers actually resident within the school section, but it is not necessary for a voter to be a resident of the section, so long as he is assessed for property within the section, and is twenty-one years of age and a public school supporter. The election of trustees takes place on the last Wednesday in December, and is by open vote. Where for any cause, the annual school meeting for the election of trustees has not been held at the proper time, it is competent for the inspector, or any two ratepayers in the section to call a school meeting by giving six days notice, the notices to be posted in at least three of the most public places in the school section; and the meeting thus called shall possess all the powers and perform all the duties of a regular meeting. The hour of the annual meeting is 10 o'clock in the forenoon, and we presume the same hour would have to be named in the event of a meeting being called by the inspector or two ratepayers. At either meeting the electors present choose a chairman from among themselves, and also appoint a secretary to take down the proceedings. The trustees and auditors for the previous year make their report, after which auditors are to be appointed for the current year. Miscellaneous business may then be transacted, after which the election of a trustee or trustees to fill vacancies is next in order. The vote of a majority present carries, and in the event of a tie, the chairman gives the casting vote, but no other vote. If two electors demand a poll it is to be granted, and is at once proceeded with. The secretary then enters in the poll book in separate columns the names of the candidates who have been duly proposed and seconded, and opposite to such columns the names of the electors offering to vote, and the figure 1 opposite in the candidates column for whom he votes. The voting is open and not by ballot. The school election cannot be closed before eleven o'clock, but at any time thereafter when a full hour has elapsed without any vote having been polled the election will be closed, and the candidate or candidates having a majority shall be declared elected. In no case, however, can the poll be kept open later than four o'clock of the same day. The secretary is required to notify in writing the person or persons elected without delay, and unless within twenty days thereafter the candidate elected declines the office by notice to that effect he will be considered as having accepted. Any trustee can resign at any time by getting the consent of his colleagues in office, and no retiring trustee can be compelled to accept re-election for four years unless with his own consent.

We will give further details of the provisions of the laws governing schools in future issues, as every ratepayer should have a knowledge of these important matters.

ANY actual resident ratepayer of the full age of twenty-one years, not disqualified under the Public School Act, shall be eligible to be elected a Public School trustee in any city, town or incorporated village. In the case of Separate Schools any person being a British subject, not less than twenty-one years of age, and a resident within such section or an adjoining section, may be elected a trustee whether he be a householder or freeholder or not. A man's residence is where his home is situate—where his family live.

* * *

THE Municipal Amendment Act passed last session, provides that towns, townships, and villages having a population of 4,000 or less by the last official census, which is so situated in respect to rivers and streams as to require for the convenience of the public the construction and maintenance of bridges one hundred feet in length or over, and requiring a greatly disproportionate expenditure by such local municipality as compared with other municipalities of the county, may notify the County Council of the circumstances, and claim from the latter a contribution of a share or percentage of the cost of construction and maintenance of such bridge.

* * *

AN agitation is springing up in some towns and cities to abolish the "wards," or to enlarge their boundaries, to reduce the number of representatives to the council board, and to give more of the routine work into the hands of the mayor and chairmen of committees. Toronto is taking the initiative in the matter. It has been found that the "ward" system of election tends to sectionalism, whereby aldermen look more to the demands of their immediate constituents than to the interests of the city and taxpayers as a whole. Whether or not the remedy proposed by Alderman McDougall will have the desired effect is doubtful, but that taxpayers are anxious for some means of lightening their burdens, is evident by the majority vote given in favor of the proposal of that alderman on the 5th inst.

* * *

WE are aware that in some township municipalities the pay given to Municipal Clerks is quite out of proportion to the work and responsibility involved, many of them not receiving for their hours of labor as much as is paid a common day laborer. It would surprise some of the clerks themselves at the end of a year if they kept a record of the time devoted to municipal duties. Few ratepayers, or even councillors, have any idea of the work involved in copying the assessment roll for the county council, making out the voters' list for the different sub divisions, and preparing the collector's roll, which is but a portion of his many duties. Few good accountants would undertake to make out the Collector's roll of a large and populous township, with its numerous school sections, and its various rates, for the insignificant salary paid to some township clerks, and every turn of the wheel of parliament adds additional work, without adding additional compensation.

* * *

To form a town into a city or a village into a town, the first step is for the council to pass a by-law authorizing the taking of a census of the inhabitants of such town or village. If a town has a population over 15,000 inhabitants, it may be erected into a city. If a village contains over 2,000 inhabitants it may be erected into a town. The council, however, is required after the census return, and before applying to the Lieut-Governor, to insert a notice for three months in a newspaper published in the municipality, setting forth the intention of the council to apply for the erection of the town into a city, or the village into a town, and the notice must also state the limit intended to be enclosed in such city or town. The census returns must be certified under the corporate seal and the signature of the head of the corporation, and proof of the publication of the notice must also be given. These preliminaries having been duly and satisfactorily attended to, the Lieut-Governor may by proclamation erect the town into a city, or the village into a town, as the case may be, by a name to be given thereto in the proclamation.

* * *

THE head of every council, and the reeve of every town, township, and incorporated village, shall, *ex officio*, be Justices of the Peace for the whole county, or union of counties, in which their respective municipalities lie, and aldermen in cities shall be Justices of the Peace for such cities. They do not require to have any property qualification, or to take any further oath to enable them to act, than the oath of declaration of office as such Warden, Mayor, Reeve, or Alderman. As no person can hold the position of warden, mayor, or reeve without having a property qualification, there is therefore a guarantee of property to answer to persons aggrieved by their action, if illegal. Deputy reeves do not appear to be authorized to act as Justices of the Peace, nor have Justices of the Peace for a county any jurisdiction in cases arising under a by-law of any municipality of a county, in a town where there is a Police Magistrate, unless in the absence or illness, or at the request of a Police Magistrate. On the other hand, a Police Magistrate has no jurisdiction outside the limits of the town or locality for which he has been appointed.

* * *

THE duty of an assessor is a most important one. It requires in the official a fair education, good judgment, an intimate knowledge of the market value of real estate in his municipality, an acquaintance with the various kinds of merchandise and other personal property, and he should be somewhat posted as to the incomes of those liable to assessment on that account. He should combine firmness of purpose with strict impartiality in giving effect to the laws governing his office. To relieve one taxpayer from his fair share of assessment means unduly burdening his neighbors. As the work of the assessor forms the basis not only of taxation, but of statistics, jurors, elections, and sometimes titles to property sold at tax sales, it is clear that an assessor's responsibility is no light one, and he should exercise the utmost care in making himself thoroughly acquainted with his duties. As the assessors throughout the province generally commence their duties on the fifteenth of February, we have elsewhere commenced a synopsis of the Assessment Act, in so far as it relates to the assessor's duties, for the guidance of such of them as have not the statutes at hand.

We lately received a prospectus of the *Canadian Municipal Journal*, to be published monthly in Toronto, by A. L. Wilson, M. A., at $5 per annum. It was not until after arrangements had been made to publish the MUNICIPAL MISCELLANY that we became aware of Mr. Wilson's intention, for had we known in time it is probable that the field would be left clear to him, as our aim was chiefly to provide a convenient and inexpensive means of communication between municipal clerks and other officials, and which want we somewhat reluctantly undertook to fill by issuing THE MISCELLANY at the moderate figure of one dollar per annum. The *Law Journal*, published monthly at $5 a year, did not quite fill the bill, and besides that journal is chiefly intended for the legal profession, devoting comparatively little space to the discussion of matters with which municipal officials have to do. When the extent of the field is considered, and taking into account the large number of clerks, assessors, collectors, councillors and trustees in Ontario, we have little doubt that there is room enough for both the *Municipal Journal* and the MUNICIPAL MISCELLANY, and we trust that both may have a successful career.

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The Act respecting snow roads provides that the council of every township, city, town, or village may require owners or occupiers of lands bordering upon any public highway, to take down, alter, or remove any fence found to cause an accumulation of snow or drift so as to impede or obstruct the travel on the public highway, or any part thereof. Where, however, such power is exercised by the council, they shall make compensation to the owners or occupants. If the parties fail to agree as to the amount of compensation to be paid by the council, they shall leave it to the award of arbitrators to be appointed as provided in the Municipal Act. In case the owner or occupant shall refuse or neglect to take down, alter, or remove the fence and to construct such other fence as required by the council, the latter may, at the expiration of two months from the time that the arbitrators make their award, proceed to take down, alter, or remove the old fence, and construct the other description of fence which has been approved of by the council, and the amount of all costs and charges thereby incurred by the council, over and above the amount of compensation agreed upon or settled by arbitration, may immediately be recovered from such owner or occupant, by action in a Division Court having jurisdiction in that locality, and the amount or judgment in favor of the municipality obtained in such court shall, if not sooner paid, be placed upon the next collector's roll as taxes against the lands upon or along the boundaries of which the fence is situated. A tenant or occupant may deduct the amount, and any costs paid by him, from the rent due, or otherwise recover the same from the landlord, unless by agreement the landlord was not to pay the same. Any council may, if they so desire, place snow fences where required on any property, after the 15th Nov. in any year—but the same must be removed not later than the 1st of April following. The council would be subject to pay any actual damage done to the property, by the erection of such snow fences.

Sub-section 2 of section 1 of the same Act was repealed last session of Legislature, so that councils have not now the power to pass by-laws requiring owners and occupiers to erect and maintain wire fences on the highway at a uniform distance not exceeding six feet from the land adjoining, and giving such owners or occupiers the right of using the strip of highway thus enclosed bordering on the property, in lieu and in satisfaction of compensation for erecting and maintaining such wire fence.

AUDITORS.

Town, township, and village councils require to appoint two auditors at their first meeting after organization every year. City councils have power to appoint their auditors in December if they wish. In appointing auditors, one of them must be the nominee of the head of the council, and the by-law appointing him should specify that fact. No one who has been a member of the council, or clerk, or treasurer, during the preceding year can be appointed; nor can any one be appointed who has had, directly, or indirectly, alone or in conjunction with any other person, a share or interest in any contract or employment with or on behalf of the corporation, except as auditor. All auditors have to take the oath of office before entering on his duties. Auditors must "examine and report on all accounts affecting the corporation, or relating to any matter under its control, or within its jurisdiction for the year ending the 31st December preceding their appointment." To do this, in our opinion, they require to do more than merely ascertain if the treasurer has vouchers for all monies passing through his hands. They should go back of that, and ascertain the amount due to the municipality, not only from the collector's roll, but from all other sources. There are monies payable from the Government, the county, and from magistrates' fines, from licenses, and other sources. The auditors should see that all such monies have been received. In the matter of payments they must be satisfied that all have been properly authorized. The office is a safeguard to the people, and unless auditors look thoroughly into the sources of receipts, as well as to the authority for expenditures, it is doubtful if their reports are not a delusion. Competent auditors should not be changed too often, for it is by practice that they become informed of the resources of a municipality. In many municipalities these officials are looked upon as almost needless and their work as comparatively routine, if we may judge by the small pittance paid for the work. In addition to the labor involved in looking into the resources of revenue, and the legality of expenditures, and the vouchers for same, they are also required to make two copies of the treasurer's account in detail, and also to make two abstracts of the receipts, expenditure, assets, and liabilities of the corporation. They have to report on all accounts as to how they find them, and to make a special report on any expenditure made contrary to law. One copy of the detailed statement and the abstract the auditors file with the clerk of the municipality within one month of their appointment, and the other copy they forward to the Secretary of the Bureau of Industries, Toronto. Up to 1889 a copy of the abstract only was required to be sent to Toronto, but now the detailed statement must be sent as well.

STATUTE LABOR.

An authority has said that "of all the economic questions affecting the welfare of the farmer and every good citizen, there is none of greater importance than the construction and maintenance of good highways, over which they may pass to and fro in their commercial and social relations with one another." If this is so, we fear that a large portion of our farmers have not grasped the situation, judging by the manner in which they perform their statute labor. After having wallowed through the mire all spring, and just when the roads have become dry and passable, the pathmaster comes along with his men, and by means of ploughs and scrapers the earth is turned up and left loose, and the passer-by has to pick his way along the sides if he does not wish his wheels to sink down or jolt along at a snail's pace through the "improvements." Then the first heavy rain that comes turns the "improvements" into a perfect quagmire. This is the usual manner of "improving" the roads, and it is time that our various local councils put on their thinking caps to find out a better system of road making. England and some other European countries are blessed with fine roadways, of which they are justly proud. A little over a hundred years ago it is said that the laws in England regulating road work was somewhat similar to ours, and their roads were so bad that during certain seasons of the year their markets were inaccessible. About the year 1760 the people of that country began an agitation which eventually forced a repeal of her defective highway laws, and they enacted the system which resulted in the present improvement. It is said that between 1760 and 1773 no less than 452 highway laws were passed, but these were local laws, each one affecting some particular parish only. Finally a general law was enacted providing a uniform system of collecting all taxes in money instead of the system of statute labor. From that time the highways of England steadily improved, until to-day a person can ride from one end to the other of that country, over a uniform system of scientifically built Macadam or Telford roads. Our system of statute labor, by which the settler can put in so many days' work on the roads in his vicinity was no doubt a necessity in the early settlement of this country, when the farmer had to take truck for everything he had to sell. But that time has passed. He now gets cash for everything he has to sell, and his time can be more profitably employed in improving his farm than playing at "improving" the roads. Each township should have an overseer of highways specially fitted for the office, who should have the supervision and control of all road work ordered by the council. Nature has provided material for road making close at hand in many townships where the worst roads are to be found. If instead of throwing the earth loosely on top of the centre of the roadway, a trench twelve or fifteen feet wide and about six or eight inches deep was made and then filled up with stones or boulders well packed, and the top covered with a few inches of broken stone or gravel, and the whole rounded off to throw the water to the ditches, a solid roadbed would be the result, which would not require the constant tinkering now in vogue. If even half the money that is now represented by the labor of the present system was judiciously expended in making substantial roads, a very few years would see a vast improvement, and our country roads that are now a by-word of reproach would become a matter of pride to our people, and the farmer would save much in time when travelling, besides the tear and wear on himself, his horses and his vehicles.

A CIRCULAR has just been issued to the various municipal corporations from the Provincial Treasurer's office setting forth in a tabulated form the statutory dues to be collected for Tavern and Shop Licenses, etc., and an explanation of the additional amounts which may be imposed by local councils for the exclusive use of the municipality. The provisions of the statute in the wording of the different sections was somewhat confusing, and in consequence many councils were in doubt as to the amount they were limited to raise by by-law, hence the necessity for this explanatory circular from the Government. Section 41 of the Liquor License Act makes the statutory dues for taverns and shops in towns $80, and in villages and townships $60. One-third of the above dues go to the Province, and the remaining two-thirds to the municipality. Section 44 adds additional statutory license dues for the exclusive benefit of the Province—tavern and shop licenses in towns $70, in villages $60, and in townships $30. Thus it is seen that of the amounts laid down as statutory dues, the Provincial Government receive for tavern and shop licenses in towns $96.66 and the local municipality $53.34; in villages the amount payable to the Government is $80, and to the local municipality $40; in townships the Government receive $50, and the local municipality $40. In addition to the above amounts, which are the least such licenses can be issued for, Section 42 gives permission to local councils to pass by-laws to increase the statutory dues for the exclusive benefit of the municipality, and reads as follows: "The council of any municipality may by by-law to be passed before the 1st day of March in any year, require a larger duty to be paid for tavern or shop licenses therein, but not in excess of $200 in the whole, unless the by-law has been approved of by the electors in the manner provided by the Municipal Act." The difficulty with some was as to whether "$200 in the whole" meant to include the dues laid down in both Sections 41 and 44 or the dues laid down in Section 41 only. The latter is the correct reading of the statute as explained by the circular from the Treasury Department. A village license for a tavern or shop may thus be raised to cost the licensee the sum of $260, provided the council pass a by-law to increase the amount in Section 41 to $200, as the amount of Section 44 has also to be paid. Many are of the opinion that the whole of the revenue derived from liquor licenses should belong to the local municipality, except so much as is necessary for the cost of enforcing the law. This however will be fully discussed in future issues.

GRAND and Petit Jurors will in future be paid $2 per day for attendance, and ten cents per mile going to the county town. If at the trial a juror should die or become incapacitated by illness or other cause, the Judge may direct the trial to proceed, and the verdict of the remaining eleven jurors shall be as good and valid as if rendered by the full panel.

QUESTION DRAWER.

Division Court Rule 19 says that "in case a special summons shall not be served in time to make the notice of the sittings of the court at the foot of warning No. 2 available for the information of the defendant, the bailiff shall return the same forthwith to the clerk who issued the summons, and the clerk shall add a new notice of the proper days of the week or month on which the next two sittings of the court are to be held, and shall return or transmit the same to the bailiff for service." It often happens that the defendant cannot be found to be served in time for any of the four courts of which the dates are given on the summons, and as there is no provision for any further dates to be added, what course is to be pursued in order to prevent the summons from lapsing? J. H.

Rule 127 makes provision by which the summons issued continues in force for a year or longer when not served, but it does not provide for adding necessary additional dates of courts, and there appears to be a lack of authority to do so. unless it is competent under Rule 1 for the Judge to make an order to insert the necessary dates of court. Rule 31 provides for the issue of an alias summons in the form of an "ordinary summons" where judgment has not been entered by the clerk within one month after return of the summons in cases where defendant has not been served with a "special summons" and has not given notice of defence. This however, does not seem to meet the case put by our questioner. Perhaps some of our clerks of Division Court can throw further light on the subject.

I own 100 acres of land in a municipality where I do not reside, and have a tenant on the farm. Previous to having a tenant, I requested the township clerk to assess me as owner for said lot in accordance with the statute, which was done, and my name appeared on the voters' list for municipal elections, but lately, since the property has been rented, it has been assessed to the tenant only, as tenant, and my name omitted, although my ownership was known. Finding my name omitted from the voters' list, on enquiry of the clerk he gives the following reason for the omission, viz: "As to your name not being on the voters' list, I may just state that it used to be on previous to your having rented the place, since that it is the tenant's. If you had notified me that you required to be assessed conjointly with the tenant, it would have been done, otherwise I could not notify the assessor to do so." It has not been of much consequence to me, the lack of a vote in that muuicipality, as I have been generally well satisfied with those elected to the Council and with their officials, including the clerk, but I would like to know the law on the point as to the neces sity of giving further notice of ownership to the clerk.

N.

Section 3 of the Assessment Act says: "Unoccupied land shall be denominated lands of non-residents, unless the owner thereof has a legal domicile or place of business in the municipality where the same is situate, or gives notice in writing, setting forth his full name, place of residence and post office address, to the clerk of the municipality, on or before the 20th day of April in each year, that he owns such land, describing it, and requires his name to be entered on the assessment roll therefor, which notice may be in the form or to the effect of schedule A to this Act; and the clerk of the municipality shall on or before the 25th day of April in each year, make up and deliver to the assessor or assessors a list of the persons requiring their names to be entered on the roll, and the lands owned by them. It shall not be necessary to renew such notice from year to year, but the notice shall stand until revoked, or until the ownership of the property shall be changed." As you still remained proprietor of the real estate in your own right, you continued to be "owner" in the meaning of the law, notwithstanding the property was occupied by your tenant, and as you had once given notice of ownership, and the property had not changed in that respect, you did not require to give a notice to the clerk to be assessed conjointly with the tenant. Section 17 of the Assessment Act also says: "Land not occupied by the owner, but of which the owner is known and, at the time of the assessment being made, resides or has a legal domicile or place of business in the municipality, or has given the notice mentioned in section 3, shall be assessed against the owner alone, if the land is unoccupied, or against the owner and occupant, if the occupant is any other person than the owner." This section puts a non-resident owner who has given the notice on an equality with resident owners. It further requires, we think, that both owner and tenant be assessed, even if no notice has been given by owner, as the land is no longer "unoccupied." But if this section does not clearly require it, the next section (18) certainly does, for it says that "if the owner of the land is not resident within the municipality, but resident within this Province, then, if the land is occupied, it shall be assessed in the name of and against the occupant and owner." We therefore hold that the notice "N" had already given was sufficient whether the land was occupied or not, and further, that where occupied no notice is required by the owner. If he is a resident anywhere in Ontario he must be assessed along with the tenant.

Where an assessor has to include in his assessment "Money, notes, accounts and debts at their actual value," does it mean the par value of money or the interest only? How is an assessor to arrive at the "actual value" of "notes, accounts and debts," the value of which is a very uncertain commodity? W. L.

Perhaps some of our experienced officials would reply to W. L., as we are not very clear on the points raised.

Does the Act imposing a tax of $1 for each dog and $2 for each bitch, R. S. O. chap. 214, conflict with the right given to local municipalities by sub-section 15 of section 489 of the Municipal Act, to pass by-laws "for restraining and regulating the running at large of dogs, and for imposing a tax on the owners, possessors, or harbourers of dogs," and "for killing dogs running at large contrary to the by-laws."

A. M.

The two acts do not conflict; the first mentioned is intended for the protection of sheep, and to provide a fund from which the losers of sheep worried by dogs are to be reimbursed for their loss. The Municipal Act gives independent powers, and does not limit the amount of tax to be levied.

A tenant is assessed for a store occupied by him, and also for his goods, the owner being bracketed with the tenant in the assessment roll. Before the tax-rate is struck the tenant removes from the county, taking his goods with him. Is the owner of the store liable for the taxes on the goods? I know that the owner is liable for the taxes on the store, but I fail to see the justice of making him liable for taxes on goods that he does not own or have anything to do with.

M. G.

The principle of taxation is that the whole amount of the

collector's roll shall be collected in order to meet the obligations of the municipality, and in the case cited, we are of opinion that the owner would have to pay the full amount against the tenant unless the council saw fit to exempt him of that portion. We would be pleased to hear from others as to the practice followed in such cases.

Section 109 of the Municipal Act states that the hour for the meeting of electors for the nomination of candidates for reeve, deputy-reeves and councillors shall take place at noon, but does not distinctly state how long said meeting shall be open. Section 116 requires the returning officer, in the event of not more than the necesssry number of candidates are nominated for any particular office, after the lapse of one hour from the time fixed for holding the meeting, to declare such candidate to be duly elected for such office. So far, it is clear that one hour only is to elapse, but in the event of more candidates than the required number being nominated, it is not stated at what hour the meeting shall adjourn. Some of the electors in my municipality insisted that the returning officer should have, in the latter case, kept the nomination open for one hour after the last person nominated. This I did not do, but think the law is not as explicit as it might be. What is your opinion? T.

We have no hesitation in saying that the intention of the law is that one hour only be allowed for receiving nominations, and such is the invariable practice both for municipal and elections for members of parliament.

OUR MUNICIPAL INSTITUTIONS.

The Commission on Municipal Institutions, composed of Messrs. T. W. Anglin, E. F. B. Johnston, and Wm. Houston, who were appointed in December, 1887, by the Ontario Government, have made two voluminous reports to the Legislature, which contains much valuable and interesting information relating to the early history of Canada and to the rise and progress of our municipal institutions. The researches of the Commission extended to comparisons of our local laws with similiar institutions in several other countries, including Great Britain, France, Germany, the United States, and to some of the other Provinces of the Dominion of Canada. The conclusion come to by these gentlemen is, that our Ontario municipal system is the "best in the world." The Report laid before the Legislature in 1889, among other matters gives a concise history of local government under French rule from the first settlement in Quebec, and continuing onward to the settlement of Upper Canada, and thence until the culmination of our present municipal system. Much of this is so very interesting that we purpose making liberal extracts in this and future issues of the MISCELLANY, as a knowledge of the rapid advance in civilization, self-government and enterprise of this country as compared with the old lands, is a matter that Ontarions may well boast of. Let us rejoice in belonging to such a magnificent country, peopled by such a progressive and intelligent people, and having such a glorious prospect ahead. Let our various officials in the future, as in the past, by their wise and proper administration of the laws, make Canada a pattern for all other countries who aspire to the highest form of liberty and patriotism.

EXTRACTS.

From the Reports of the Commission on Municipal Institutions appointed by the Ontario Government;

"Municipal institutions can scarcely be said to have existed in Canada before the conquest. The settlement of the country was very slow. Although Jean Denys sailing from Harfleur in 1505 discovered the Gulf of St. Lawrence, and Cartier penetrated to Hochelaga in 1535, no earnest attempt was made for many years after to settle the country. The chief object of Roberval's expedition in 1540 appears to have been the acquisition of the precious metals with which the country was supposed to abound. That having failed, and France having become engaged in a great war, Canada was almost forgotten for nearly fifty years. Some think that the foundation of Quebec by Champlain in 1608 was intended as an earnest commencement of colonization. But those under whom and for whom Champlain then acted thought chiefly to make profit of their monopoly of the fur trade, then becoming valuable, and although Champlain explored much of the country, settlement made little progress. It is said that in 1617 some persons, amongst whom were a family named Herbert, came out for the purpose of engaging in agriculture. In 1664 the whole French population was but 2,500. In 1679 the French including those settled in Acadia numbered, it was thought, 10,000. In 1697 there was a large influx of emigrants, numbering 2,300, yet in 1721 the whole French population was estimated as only 25,000, of whom 7,000 were located in Quebec city, and 3,000 in Montreal. The total of acres in tillage that year was 62,000, and in grass 120,000. A large portion of the population was engaged during all those years in trading, hunting, and fighting, the war with the Iroquois commenced by Champlain having never actually ceased. Under such circumstauces local self-government could not make much progress, even if the people had brought with them a healthy spirit of independence and self-reliance. But the government was essentially a military despotism, even while a trading company possessed vice-regal powers, and the lands were held on the old feudal tenury. Henry the Fourth gave the Marquis de la Roche power to grant leases to men of gentle blood in forms of fiefs, chatelaines, counties, and baronies, such investitures to be charged with the tutelage and defence of the country. When "the Company of a Hundred Partners" was created by Cardinal Richelieu, in 1627-8, like powers were conferred on it, and it was even empowered to create duchies subject to royal confirmation. This power it did not use, but it divided part of the country into seigniories, and from 1627 to 1663 accorded 29 of these, namely 17 in the government of Quebec, 6 in that of Three Rivers, and 6 in Montreal. The tenure of all the lands subsequently "accorded" was similar. The seigniors held under the King as lord paramount, doing him homage for their lands and paying him a fifth of the computed value of any lands they at any time alienated by sale or gift, but receiving a *rebat* of two-thirds if payment were made immediately. The Seigniories were divided into farms of about 90 acres each. The renter or censitaire paid a yearly rent of two sous per acre, and in addition half a bushel of grain for the entire farm. The first rent (cens), and the rent services (rentes), were not fixed by law. The censitaire was bound to render various services, and to get his wheat ground at the seignior's mill, one fourteenth being taken as a moiture. If he had sold his farm or any part of it one-twelfth of the price went to the seignior. This was found to be very oppressive in cities and towns where land changed owners frequently. In time the Canadian courts held that the seignior was but a feoffer in trust "for if he refused to concede lands to the colonists at currents rates the Intendant was authorized to do it for him by a decree" which served as a title to the renter. Garneau says that there were but two fiefs in fee simple (in absolute freehold) in Canada—Charlesbourg and Three Rivers.

To be Continued.

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