

The Municipal World

PUBLISHED MONTHLY IN THE INTERESTS OF EVERY DEPARTMENT OF THE MUNICIPAL INSTITUTIONS OF ONTARIO.

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ST. THOMAS, ONTARIO, FEBRUARY, 1907.

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Calendar for February and March, 1907

LEGAL, EDUCATIONAL, MUNICIPAL AND OTHER APPOINTMENTS.

- FEB'Y 1. Last day for Railway Companies to transmit to clerks of municipalities statement of railway property.—Assessment Act, section 44.
- Last day for Collectors to return their rolls and pay over proceeds.—Assessment Act, section 109 (1).
- Last day for County Treasurer's to furnish clerks of local municipalities with list of lands in arrears for taxes for three years.—Assessment Act, section 121.
5. Make return of deaths by contagious diseases registered during January.—R. S. O., chapter 44, section 11.
6. First meeting of Board of Education, at 7 p. m. or such other hour as may be fixed by resolution of former board at the usual place of meeting of such board—High Schools Act, section 13 (1).
15. Last day for Assessors to begin to make their rolls.—Assessment Act, section 47.
28. Last day for councils to pass by-laws for imposing a larger duty for tavern and shop licenses.—Section 11, chapter 47, 6 Ed. VII.
- Last day for city or town councils to pass by-laws to prescribe further requirements in taverns.—Liquor License Act, section 29.
- MAR. 1. Inspectors' annual reports to Department due.—Public Schools Act, section 87 (5)
- Annual reports from High School Boards to Department due (including financial statement).—High Schools Act, section 16 (10).
- Financial statement of Teachers' Association to Department due. Separate school supporters to notify municipal clerk.—Separate Schools Act, section 42 (1).
- 96 Liability of Council for Payment of Expenses of Certain Services Under The Public Health Act.....
- 97 Liability of Farmer's Son for Statute Labor—Clerk's Fee for Special Work....
- 98 Liability for Costs of Drainage Suit—Clerk's Fee.....
- 99 Regulation of Statute Labor—Township Audits.....
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- 101 Division of Township into School Sections—Assessment of Mining Claims, Railway and Lumber Companies.....
- 102 Selection of New School Site—Division of School Section.....
- 103 Public School Trustee May be Assessor
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- 105 Power of Council to Refuse Pool Room License.....
- 106 Effect of Holding First Meeting of Council on Wrong Day.....
- 107 Liability of County to Renew Bridge and Dam.....
- 108 Mode of Assessing Real Property—
- 109 What Income Assessable.....
- 110 Qualification for Councillor of Member of Local Board of Health.....
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- 131 By-Laws Regulating Plumbing.....

The Municipal World

Published Monthly in the Interests of Every Department
of the Municipal Institutions of Ontario

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ST. THOMAS, ONTARIO, FEBRUARY 1, 1907.

The Executive of the Ontario Municipal Association will meet this month to confer with members of the Government in reference to desirable amendments to the municipal law and to consider a proposal for the federation of the provincial municipal associations of Canada, for the purpose of promoting or opposing legislation affecting municipalities, that may be brought before the House of Commons.

An extensive organization would not appear to be necessary if the provincial associations are well organized; a representative at Ottawa retained to watch their interests and confer with them in reference thereto would meet all requirements.

The date of the annual meeting of The Western Ontario Good Roads Association has not been fixed, but it will probably be held this month. The previous meetings have been largely attended, the papers and discussions being in reference to county road systems and the building of roads, bridges and culverts generally. An association such as this is a necessity for the exchange of practical ideas in reference to the most important questions municipalities have to deal with.

The Government has not made any grant to the association which has not had sufficient funds to print a report of the proceedings.

Every county and municipal council should appoint a delegate to attend the meeting and make a small grant towards the funds of the Association; of which J. E. FAREWELL, county clerk, Whitby, is secretary-treasurer.

That the people of Ontario are opposed to any interference with their privilege of local self government, is shown in the feeling aroused by the compulsory features of the amendments to The Public Schools Act passed at last session of the Legislature, fixing the minimum salaries to be paid teachers in the rural public schools of the Province. Contracts with teachers for the present year have been made at increased salaries in most cases, and now the Government announces that the compulsory clauses will be discontinued, and that owing to the large increase in provincial revenue the Government grants for public school education will be materially increased. The Government appears to have discovered that the people should not be forced into an increase of taxation for school purposes and that the desired change may be brought about by another method.

Re SECTION 606.

An exchange says :

"The Ontario Municipal Association is putting up a strong fight throughout the Province for the repeal of section 606 of The Municipal Act of 1903, which makes municipalities liable for all damages caused by their neglect to keep in repair roads, streets, byways or bridges. From every part of the Province come petitions in batches, praying for the repeal of the section, but at present there is little prospect that they will be effectual.

One of the most influential of the ministers of the crown, when spoken to on the subject recently, remarked :
'We are certainly getting a flood of petitions. I have a big bunch to put in myself for my constituents.'

'Then, when will the section be repealed?' he was asked.

'I do not know that it will be repealed at all,' was the reply. 'I do not see myself why it should be.'

And until the Government makes a formal statement on the matter, all that the Municipal Association can do is to send in more petitions."

The executive of the Ontario Municipal Association will wait upon the Government this month and urge them to take definite action during the present session. There is no doubt about the demand the municipalities have made. The question is not new to the members of the Government who seem adverse to relieving the municipalities of a liability that does not exist in England or the other provinces of Canada.

During three days of the first week the Legislature was in session 158 petitions for the repeal of this section were received from the councils of the province. If the petitions are acted upon the present section would be repealed and a new one substituted to read as follows :

"606. Every public road, street, bridge and highway shall be kept in repair by the corporation, and in default of the corporation so to keep in repair, the corporation shall be subject to any punishment provided by law."

The Howard township council has appointed a committee to procure a map of the township on a scale of not less than 100 rods to an inch, showing all municipal drains and school sections.

In concluding his inaugural address Mayor FULFORD, of Brockville, said : "The town councils of the past three years were record ones in the history of Brockville in the matter of paying strict attention to business on business principles. I am very pleased to say that the deliberations of the council were marked by a complete absence of personalities and I do most sincerely hope that our successors may bear similar testimony when we retire. Let us all strive to treat each other as gentlemen and act for the whole interests of the good old town of Brockville, first, last and always."

The Home for the Poor of the Counties of Northumberland and Durham was opened at Cobourg on the 10th January. The building used for many years as a gaol was made over and enlarged by the counties council, and is now admirably adapted for the purpose of caring for the poor and aged ones. The opening ceremonies, which were in charge of Warden WEIR, were attended by the Hon. the Minister of Agriculture, Provincial Inspector SMITH and other prominent men of the county and district. We will publish further particulars in our next issue.

Railway Taxation

Hon. A. J. MATHESON, the Provincial Treasurer has announced that the municipal distribution of railway taxation under the new Act will for the last year be eight cents per head on the census population of 1901. From this will be deducted 10 cents per day for each non-paying patient in an asylum, sent by a municipality. The collection of taxation from steam railways amounted to \$375,689, as against \$191,990 the previous year under the old Act.

From this amount as provided by the statute, \$30,000 was deducted, presumably for the salaries and expenses of the railway commission, and one-half of the balance or \$172,844, set apart for municipal distribution, which amounts to the per capita sum mentioned.

The "Farmers Sun" says: "The checks which Ontario municipalities are now receiving as their share of Provincial railway taxation are all right as far as they go, but they do not go far enough. If railway property was taxed on the same basis of value as farm lands the amount of the checks now being distributed could be multiplied by three."

In the matter of railway taxation there is but one course open to the Government that is consistent with straightforward dealing. By their vote in favor of the principle of the Pettypiece Bill nearly three years ago Mr. WHITNEY and his followers gave a pledge to the people of Ontario. That pledge can be made good only by a measure that will tax railway property on the same basis of value as farm property is taxed now. At present railway property bears not over one-third the taxation that farm property of the same value is bearing. The farmers of Ontario expect Mr. WHITNEY to make good his pledge and to provide, this session, for the equalization of the burden.

Mr. PETTYPIECE, editor of the *Forest Free Press* who introduced the question of railway taxation in the legislature, refers to the present rate of railway taxation in a recent issue as follows:

The new Act is merely an increase of tax per mile under the old Act, which the present Government and all its followers condemned, when they pretended to favor the Pettypiece Bill, (after the speaker's ruling had put it out of order), and which they since could have adopted had they been honest in their vote in 1904. This Bill would have produced a revenue of over \$3,000,000 per year, (ten times the amount now collected) without imposing any higher taxes on railway property than is now imposed on other property. Or the adoption of the report of the Railway Taxation Commission would have yielded over \$1,500,000. Instead of either of these, the very men who professed that they favored a \$3,000,000 tax, now that they are in power, are satisfied with the mere pittance of one-tenth that amount. Why corporations that make 26 cents profit on every dollar of earning should not pay taxes is an interesting question with the masses. The most striking feature in connection with the whole matter is the complacent manner in which Premier WHITNEY, the members of his Cabinet, and the great majority of his followers in the House have repudiated their former actions on this most important question.

Taxing the Franchises.

Wisconsin is a lucky state. It has no tax on the people, the business of the people or the land. All the expenses of State Government are paid by the great corporations, which are made to contribute liberally for the favors they enjoy. It is pointed out that the approach to this condition was very gradual. The idea was advanced some years before it took effect. LA FOLLETTE, who was afterwards Governor, made the taxation of the corporations his war cry in several elections and suffered defeat. His political philosophy was not understood and not appreciated.

Eventually it dawned on the people that the railway, telegraph and telephone companies should be made to pay for the privileges they possessed, and in 1902 the proposition took legislative form and legal enactment. The result was, from one Act, a revenue of nearly \$2,000,000. This was followed in 1906 by an Act which collected from the sleeping car companies, insurance companies, express companies, as well as the railway companies, over three and a quarter millions. These moneys, added to those originally paid for indirect services, for maintenance of national troops, etc., raised the total to over four and a half millions, and with the accounts all paid, and the aforesaid state tax eliminated, there was a surplus of a million and a half.

Such is the success of the Wisconsin movement that the other states are following her example. New York last year collected from the great corporations \$7,300,000 in taxes, under the special franchise law which was passed in 1899. This tax is not taken and applied by the state, but by the cities, towns and counties in which the assessments are made. Ontario and its Legislature may get some valuable information from the records of Michigan, Wisconsin and New York.

RECOUNT IMPOSSIBLE

That deputy-returning officers do not always appreciate the responsibilities of their position is shown in the proceedings for a recount of ballots at Sarnia. The statute is explicit as to their duties after the close of the poll, and the deputies had been supplied with a copy of the law and all requirements. Yet on examination of the contents of the boxes, in only four cases out of the thirteen had the law been complied with. In two cases the whole of the papers were flung in a heap in a most disgraceful condition.

When the Judge found the condition in which matters were he refused to make the recount, as he is by the act unable to call evidence and can only decide on the papers produced. As the act had not been complied with, only four sets of papers having been sealed and the other nine unsealed and mixed up with by-law ballots, municipal ballots, ballots used and ballots rejected; he very properly refused to make the recount. When the provisions of the statutes have been followed the ballot papers come before the County Judge carrying their own authentication as being those which were sealed up at the close of the poll, as it is provided that any endorsement appearing on any package of ballot papers produced by the clerk shall be evidence of such papers being what they are stated to be by the endorsement. Without this the Judge cannot know that the unsealed and unsecured ballots are the same and in the same state and condition as when deposited by the voters, as no means are given upon the recount by which he can take evidence to show with what other or equivalent care and custody the ballots have been protected. The plain provisions of the statute having been disregarded, the Judge could not possibly have made the recount.

The Kent county council will petition for legislation to make the employment of chartered accountants as auditors compulsory in all municipalities.

The Provincial Inspector, in his report on the Kent House of Refuge, recommended that the council make the maintenance of that institution payable from the whole county instead of from the various municipalities.

COMMUNICATIONS

[This paper is not responsible for opinions expressed by correspondents. All communications must be accompanied by the name of the writer, not necessarily for publication, but so the publishers will know from whom they are received]

MUNICIPAL CLERKS.

To the Editor of The Municipal World :

SIR,—The public seem to be little acquainted with the work of these officers, therefore a short outline of their duties and work might be instructive to those who take an interest in municipal matters, and also enable new members in council to act intelligently on any question relative to such officers, as it is not uncommon to hear uninformed ratepayers express the opinion that the clerk or other officers are paid too much, whereas if they were reasonably acquainted with the work would probably reverse their opinion.

First, the clerk has to attend all the different sessions of council, say about twelve days in the year; then it will take him from one to two days following each meeting to put minutes in shape, copy into minute-book, write two copies for different papers, send out cheques and advise different persons of the action of council—this would require an additional twenty days.

After the third meeting there are usually eighty to one hundred or more pathmasters, poundkeepers and fenceviewers to be notified of their appointment, and many other smaller matters too numerous to mention, also a couple of extra days work at Court of Revision; then, too, the pathmasters' lists to be made out, declarations to be taken and filed, will occupy at least eight days, and large townships proportionately more, making out and transmitting voters' lists to the many persons entitled thereto a further seven days.

Copy of assessment roll for county clerk, adding and verifying assessments of different school sections for the purpose of levying rates, etc., making out collector's rolls (resident and non-resident) fifteen days additional, making in all on these larger matters alone sixty-five days of an experienced writer.

Burial permits at every death and other cemetery work, monthly reports to the Provincial Board of Health of different deaths, and contagious and infectious diseases.

Return to Bureau of Industries of all steam boilers, debenture debts, amounts raised under the different rates and for different school purposes, and from the assessment roll, number of acres cleared, orchard, garden, number of persons in families, etc., etc., and many other minor reports, and things too numerous to be here mentioned.

For other duties of clerk besides those under The Municipal Act, see Assessment Act, The Act Respecting Births, Marriages and Deaths, Jurors Act, Registry Act, Municipal Drainage Act, The Public Health Act, The Act Respecting Pounds, Line Fences Act, The Ditches and Watercourses Act, Public Schools Act and Separate Schools Act, besides which the clerk is expected to be a sort of legal adviser to the council, a well-informed clerk often supplying valuable information, and with the time and reading necessarily required to properly discharge the many duties under these many headings the labor is much greater than the general public is aware, and the remuneration often less than laborer's pay.

SUBSCRIBER.

INSTALLING SEWERS.

To the Editor of The Municipal World :

SIR,—I would like through the medium of your paper to invite discussion on a question that is very much in evidence in this municipality, viz., the most advantageous system to follow in installing sewers. In our municipality, for instance, the proportion of non-resident property holders is very nearly, if not quite, equal to the resident. Our system, in order to provide for future extensions, is costing nearly three times what it should in order to merely provide drainage for the abutting property through which the initial system goes. A large amount, as before stated, of non-resident land which is held for speculative purposes gets off under the local improvement system with a very small tax. Owing to this the council are considering the advisability of installing the sewers as a general municipal work to be provided for under a general levy, and charging a sewer rent under section 539, chapter 19, Municipal Act.

Now, we would be glad to have the opinion of yourself, Mr. Editor, and of others who have adopted this method as to its merits. If you have a list of any towns or cities that have constructed their sewers along this line, we would like to see them published so that we could get into communication with them.

We feel that an intelligent discussion of just such problems as this should be of benefit to all and increase the usefulness of your valuable paper. Thanking you in anticipation.

Yours truly,

W. H. ELLIOTT,

Town Clerk.

Fort Frances, Ont., Jan. 28, 1907.

The Owen Sound *Times*, referring to Mayor KENNEDY'S address at the first meeting of the council, says: "The *Times* devoutly hopes that every expressed desire of Mayor KENNEY may be so fully realized that for once the council in December may be regarded as good as that of January and have the goods to prove it. Let us shake hands on this platform and turn on the current of good-fellowship and citizenship that will send this old town autoing along on the road to city-ship at a twenty thousand population clip. So it's cheers for the mayor and all of us."

* * *

The Amherstburg council recently passed a "town beautifier" by-law, which is far reaching in effect, and if carried out will do much to improve the appearance of this otherwise beautiful spot. Some of the provisions may seem a hardship, but taken all in all it is for the betterment of the whole people. Hereafter no dirt, ashes, paper, glass, tin, tin cans, or refuse of any kind must be thrown on the streets. You must not place any building material on the streets without permission from the council, nor tack up any signs, bills, notices, etc., on telephone poles, fences, or other places without the consent of the owners. You are not to trim trees, or shrubs, remove them, nor take sod from the streets, without first having had a resolution of the council passed permitting such thing. No animals are to be tied to town trees, nor driven or led over sidewalks in the corporation. Sidewalks and foot-paths in the town are for people, not animals, hereafter, nor are animals to be tethered to stakes for grazing purposes on the streets or in the parks. The penalty for the violation of the by-law is a fine not to exceed fifty dollars, or in default of that, imprisonment in gaol, for a term not exceeding twenty-one days.

Municipal Electric Plant, Parry Sound

In May, 1906, work was commenced on the new municipal electric plant for the corporation of Parry Sound. Up to that time the corporation owned and operated an electric plant for supplying light and pumping water for the requirements of the town. The plant was situated on the Seguin river near the centre of the town—a grist mill being formerly situated at this point. Both steam and water power were used for driving two 75 K. W. Monocycle belted type generators.

The load on these machines so increased that early in 1906 the council decided to build a modern electric plant, and T. T. SIMPSON, civil engineer, Ottawa, was engaged to design the plant.

The new plant is situated on the site of the old plant, which was removed, and new concrete dams have been built to replace the old timber dams which were in use for many years. The available working head at this point is now 25 feet, although during part of the year the head is 27 feet.

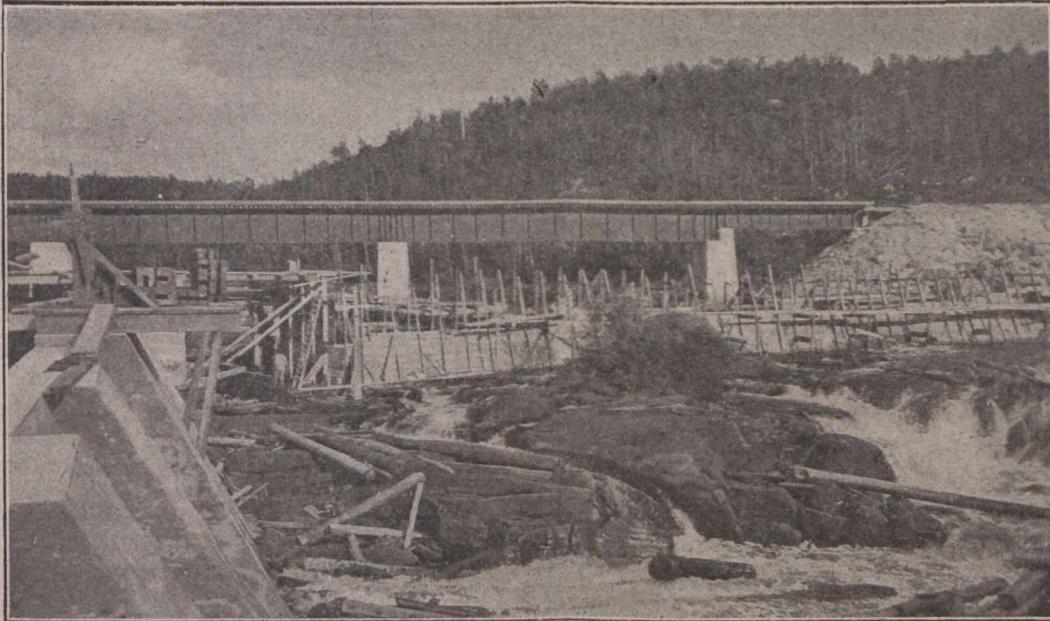
Power House.

The walls of the power house are built of cement brick which were manufactured in Parry Sound. This brick is laid in cement mortar. The roof which covers the building is made of reinforced concrete and is supported on steel I beams. Ample light and ventilation is provided for by the many large windows shown. The floor is of concrete as is also the platform on which the switchboards are mounted. The stairs leading to this switchboard platform are made of cement also. No wood is used in the building, which is fireproof, and a saving of about

\$400 per year in insurance has been made on account of the building being fire proof.

Dams.

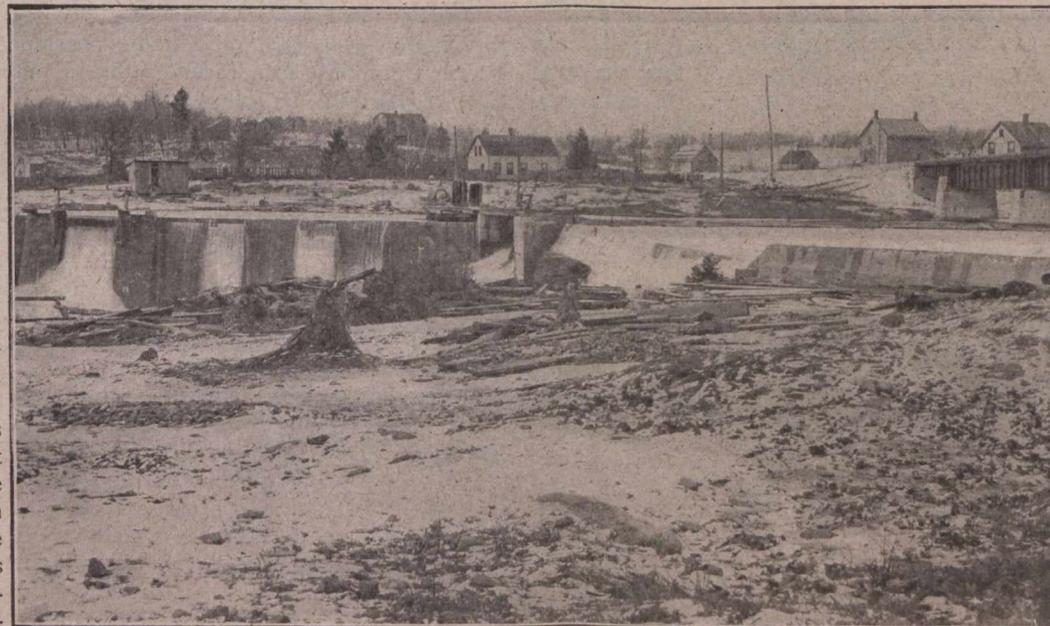
As it was decided to largely increase the area of the fore-bay, it was necessary to build a side dam. This dam



Concrete Dam During Construction.

is built of concrete reinforced with steel rods. From the point where the side dam joins the main dam to the point where the flume commences is a distance of 180 feet. This side dam is built on bed rock a suitable footing having been blasted out and varies in height from 10 to 22 feet.

A suitable sluiceway was left in this dam for emptying the pond when necessary. The main dam is built of concrete and is 425 feet long. Openings are left in the dam for a timber slide and for a bulkhead. The bulkhead is built of timber and the rack of iron bars 3 3/16 x 18 feet long. This main dam replaced an old timber dam which had been in use for many years.



Concrete Dam and Side Dam.

Electrical Machinery.

The electrical machinery consists of one 425 K. W. three phase revolving field type generator, frequency 60 cycles, voltage 2300, speed 200. The exciter is a 17 K. E. D.

C. 125 volt generator.

Switchboard

The switchboard is made up of one generator and exciter and two feeder panels. Mounted on the generator panel are the following instruments. 1 voltmeter, 3

ammeters, 1 voltmeter switch, generator and exciter rheostats, 1 oil break switch for controlling the output of the 425 K. W. generator and 1 field switch with discharge clips. All the above mentioned apparatus was supplied by Allis, Chalmers, Bullock, Limited, Montreal.

Mounted on the feeder panels, of which there are two, are 5 D. R. S. T. 2,300 volt Q. B. switches, and one T. P. S. T. 2,300 volt Q. B. switch for controlling the power circuit.

Connecting with each of the above switches are I. T. E. automatic 2,300 volt circuit breakers, so arranged to protect each circuit in case of any line troubles. Mounted on a swinging bracket is one C. G. E. frequency indicator. Lighting arresters are connected to each line entering the powerhouse. The arresters are of the Standard General Electric type. The above mentioned feeder panels and lighting arresters were supplied by the Canadian General Electric Co., of Toronto. The switchboard is mounted on a concrete platform 7 feet above the floor level.

The waterwheels, which are directly connected to the generator and exciter, were supplied by the JENCKES Machine Co., of Sherbrooke, Que., and consist of one pair of 38-inch improved CROKER turbines, enclosed in a steel penstock 11 feet 8 inches in diameter. The wheels develop 750 h.p. under 25 feet head, and are directly connected to the 425 K. W. generator. The speed is controlled by one type "B" horizontal WOODWARD governor, which is connected by a chain to the waterwheel gate shaft.

Directly connected to the exciter is one 10-inch CROKER turbine, revolving at 725 revolutions per minute under a head of 25 feet.

Water is taken from the pond through a timber flume about 200 feet long. This flume is 12 x 12 feet at the entrance and 12 x 20 feet at the lower end. A steel pipe 10 feet in diameter connects with the flume through which the water is taken to the large wheels.

A second steel pipe, 24 inches in diameter, connects with the flume through which the water is taken to the exciter wheel.

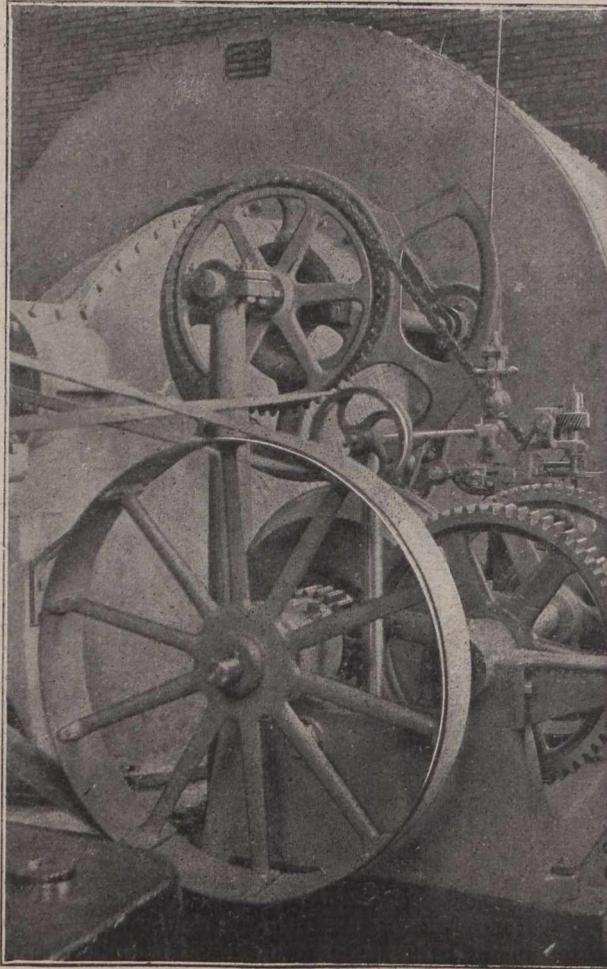
The power house is lighted by arc and incandescent lights so arranged as to best suit the requirements of the attendant.

Incandescent lights are in general use throughout the town, and a day and night service is given. Power is supplied during the day time for operating induction motors throughout the town, many of which are now in

use, and for pumping water for the municipal waterworks. A first-class service is given and the rates for power are low, and the corporation are ready to make special rates to factories or other parties desiring to use power for manufacturing purposes. Parry Sound is situated on the Georgian Bay and possesses a first-class harbor with good shipping facilities. Connection is made with the Grand Trunk Railway, the James Bay Railway and the new C. P. R. branch from Toronto to Sudbury also connects with the town.

The names of the mayor and councillors for 1906 are as follows: Mayor, J. A. JOHNSON; chairman Electric Light Committee, F. WALTON; councillors, C. GILLESPIE, J. ARGUE, W. J. JONES, T. PERKS, J. PURVIS; town clerk, E. E. ARMSTRONG; electrical superintendent, G. GROVES.

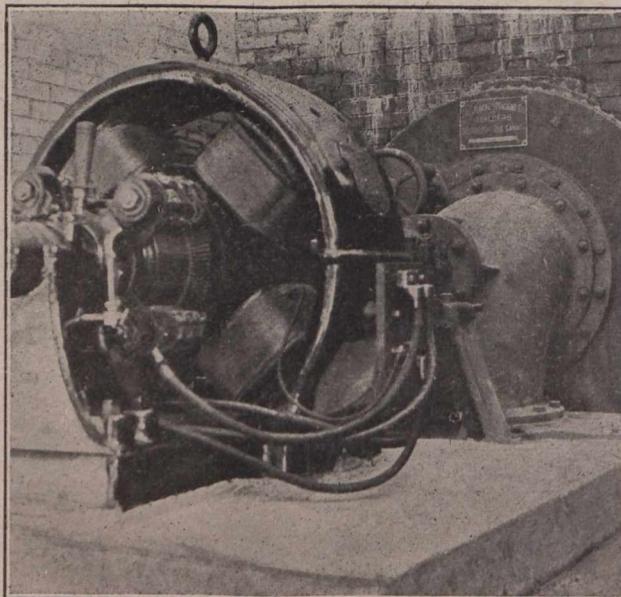
The plant was designed by T. T. SIMPSON, civil engineer, of Ottawa, and is one of the most modern municipal electric plants in the Province.



Water Wheels and Governor.

foreshadowed by General GREENE, president of the Ontario Power Company, in a recent address before the Empire Club of Toronto, as follows:

"It is not alone in manufactures that cheap power will prove advantageous, but also in lighting, possibly in heating, and certainly in many domestic uses, not alone in the great cities, but in the villages and on the farms. I believe the day is not far distant when practically every house in Ontario within two hundred miles of the Niagara river, will be lighted by electricity supplied by the power of the great cataract. It will be running the sewing machines, the churns, the ice cream freezers, the ventilating fans, the house pump, the knife cleaner and sharpener, the dish washing machine, the clothes wringer and other parts of the laundry, and a host of other domestic utensils not yet invented, but much thought about at the present time by a multitude of inventors. It is difficult to even estimate the advantages that cheap power will bring to the farm."



Exciter Unit.

WHITE COAL.

The future of electricity was

Municipal Bonds

When the inquiring person with more money in the bank than he needs there seeks a safe investment in bonds he may choose from several classes. Government debentures are generally considered the very safest—paradoxically the bonds which have the least security are the most secure. For a Government bond is only a promise to pay, and, except by courtesy, one cannot sue the Sovereign. Municipal bonds as a class rank next to Government debentures, and in the argot of the street are "gilt edged" investments.

Excepting in the case of Government debentures, which pledge the credit of the state, the ultimate security of a bond depends on the value of the property liable to be appropriated to the payment of the debt. The questioner may ask, then, what specific property can be appropriated to the payment of a municipal debenture? A holder of a real estate loan or corporation bond may appropriate specific property through foreclosure of a mortgage; on its face a municipal bond, like a Government debenture, is only a promise to pay.

But the entire fund of the community lies at the disposal of the municipal debenture holder through his possible recourse to the courts to compel the municipal corporation to exercise its taxing power. If necessary to satisfy him it must levy a tax up to 100 per cent. of the value of all the taxable property within the corporation limits. The merit of the bondholder's security, then, depends on the ratio of this value to the town or city indebtedness. In a real estate mortgage the creditor considers himself well off if the property liable to appropriation is double the debt; a municipal debenture creditor has property liable to appropriation amounting to from 8 to 25 times his claim.

Basing figures on data compiled in 1905 this ratio of net debenture debt to assessed valuation expressed in percentage terms for several Canadian cities runs in this wise:

| | |
|----------------|-----------------|
| Montreal..... | 11.84 per cent. |
| Toronto..... | 6.89 per cent. |
| Winnipeg..... | 5.07 per cent. |
| Vancouver..... | 7.48 per cent. |

Montreal is one of the highest; Galt, one of the lowest, has only 2.75 per cent. debt. Or, to translate these figures back to terms of property subject to appropriation, the creditor has from 8½ times his claim in the case of Montreal to 36 times in the case of Galt.

How do Canadian municipalities compare in this respect with those in the United States? Taking several really at random: Cleveland, Ohio, with a population of 450,000 and about 9.35 per cent. of debt stands better than Montreal with 11.84 per cent., and worse than Toronto with 6.89 per cent. Dayton, Ohio, with a population of 85,000 has only 4.85 per cent. compared with Hamilton's 8.37 per cent., and Omaha, Neb., with a population of 125,000 has 6.50 per cent. compared with Winnipeg's 5.07 per cent. Cities in the United States differ from Canadian municipalities in having a strict debt limit imposed on them either by special charter provision or general state law. This gives the bond buyer the comfort of feeling that the ratio of his security cannot be impaired without the consent of the State Legislature, and has doubtless stood him in good stead on several occasions. The most effective block to the agitation for municipal ownership of public utilities in New York and Chicago lay in the fact that neither city could undertake it without exceeding the debt limit. As for getting the State Legislature to raise the limit—the up country or down the State member takes a soberer view than the agitated dweller in the metropolis.

Nevertheless, it may fairly be said that the investor in Canadian municipal debentures gets the better bargain. Many financial institutions in the United States must by law invest more narrowly than institutions doing corresponding work in Canada. This is true notably of the large system of Savings Banks existing under State supervision as depositaries for people of limited means for funds not expected to be freely subject to withdrawal. Demands of these institutions make a large market for municipal debentures tending to lower their income return. Cleveland bonds yield at present prices approximately 3.80 per cent, while the debentures of Toronto, with a lower debt, yield approximately 3.95 per cent.

An element not calculable in figures affecting the price of municipal bonds, may be termed "reputation." The debenture buyer wants to feel that no matter how good his security, he will never have to suffer the annoyance and delay of litigation. It is preposterous to suppose that a town like Galt or a city like Toronto would ever permit a moment's delay in the payment of obligations. It seems perhaps unjustly, less preposterous that the comparatively obscure town of Exzeville may not be as prompt. So, though its municipal debt may be as small even as Galt's, its debentures command a much lower price.

Negotiability is another element that cannot be expressed in figures. Since it is worth a very positive something to the owner of a piece of property to be able to sell it without delay and without loss, the extensive issues of large cities, like Montreal and Toronto, distributed among many holders and forming the subject of daily transactions naturally bring higher prices than debentures of smaller places with corresponding figurative security. The two "sentimental" elements of reputation and negotiability may combine to overshadow the figurative difference of debt ratios. Though Montreal has a debt presentage almost twice that of Toronto the debentures of the two cities sell on much the same basis with a little advantage to Montreal.

When debt percentages are always so small, "legality" should be a more immediate cause of anxiety to the investor. He can best protect himself against errors in the issuing of debentures by purchasing of a large and responsible bond house. Highly skilled counsel of such a house, especially expert in these matters, regularly rejects for illegality a large percentage of bonds offered. In other respects, too, a large bond house places expert knowledge at the disposal of its clients.

Eastern Canadian municipalities have met formidable competition in bidding for money of western towns and cities. A community where the rate for private loans is 8 per cent does not look aghast at paying for public loans a rate approaching 5 per cent. Assessment returns in general indicate a lower debt rate. Comparing percentages:

| | | | |
|-------------------|------|--------------|------|
| Calgary..... | 3.41 | Berlin..... | 6.01 |
| Edmonton..... | 4.47 | Galt..... | 2.75 |
| Fort William..... | 5.66 | Guelph..... | 7.95 |
| Regina..... | 1.56 | Halifax..... | 8.86 |

Question of another element in the desirability of municipal bonds naturally arises here. Is the municipality growing? At first thought this seems to mean—is the security enhancing? Probably, however, the debt also increases and the percentage of the debt remains constant. This is really a part of "reputation." It seems more preposterous that the prosperous growing community should default than the dull and stationary.

On a comparison of prices these western bonds appear to offer excellent bargains. During the past year: Port

Arthur bonds have sold to yield $4\frac{5}{8}$ per cent.

Calgary bonds have sold to yield $4\frac{1}{2}$ per cent.

As compared to : St. Catharines bonds have sold to yield $4\frac{1}{8}$ per cent.

Sarnia bonds have sold to yield $4\frac{3}{8}$ per cent.

A word about the form of municipal debentures addressed to municipal officers rather than to bond buyers—The investor, especially the large investor familiar with financial matters, strongly prefers straight term bonds ; that is, with the principal all payable at the end of the term, and often will not consider at all an equal annual instalment bond, whereby the creditor has returned to him annually an equal sum combined of principal and interest an annuity running for an indefinite term. He wants to keep his interest and principal distant and does not want to turn himself into an actuary to effect the division. He wants, too, his principal falling due in large aggregate lump sums convenient for re-investment. The undesirability of equal annual instalment bonds, naturally make them bring lower prices than straight term bonds of the same municipality would secure and the bond house whose clients are largely among the more expert investors grows increasingly reluctant to deal in instalment bonds at all.

Begging pardon for this parenthesis—Canadian municipal bonds are now selling at prices particularly advantageous to the investor. In a high money market such "gilt edged" securities as afford the largest disproportion between their income and the current money rate, naturally suffer most in the tendency to close the gap. So to-day Canadian municipal bonds sell from 2 to 6 points below the average for the past five years—or the purchaser of a \$1,000 debenture buys from \$20 to \$60 cheaper than a year or more ago.

J. G. WARD, treasurer Township of W. Wawanosh :
 "THE MUNICIPAL WORLD is much appreciated by each and all of us, is a useful guide in conducting municipal work."

DEPRECIATION OF ELECTRICAL MACHINERY.

The depreciation of electrical machinery is a matter which has, in the past, greatly increased the cost of electric power. Electricity has been largely in the experimental and initial stages. Constant invention and improvement, has caused a large amount of little worn machinery to be thrown out, to secure increased economy and efficiency of operation by the use of better types of apparatus.

The development of Niagara and other water powers is likely to complicate the situation for some time to come in certain districts of the Province. But that improvement and change will continue for the future, in the same ratio as for the past, is not at all likely. The depreciation of present-day electrical machinery is thus very largely reduced to a question of its life under actual use.

In a report regarding the municipal works of Bristol, Sir William Preece, an eminent English engineer has expressed the opinion that the life of the dynamos and alternators is thirty years, and the residual value 8 per cent. The life of the armored cables is thirty-five years, with a residual value of 15 per cent. The life of motors is put at 25 years, and their value at the end of that time at 6 per cent. Storage batteries are given a life of 15 years, with a residual value of 10 per cent. The water-tube boilers are given a life of 25 years and a residual value of 5 per cent. The engines and other machinery are given 25 years and a residual life of 6 per cent. It is evident that, according to this report, the electrical machinery has a longer useful life than have other moving mechanisms, and this is to be expected if one considers the character of the work performed.

NIAGARA POWER.

Much interest centered, at the recent municipal elections, in the Niagara power by-law, which was submitted in seventeen towns and cities of Western Ontario. The result was overwhelmingly in favor of cheap electric energy. No room is left for doubt as to the feeling of the people in this regard. The municipalities voting on the by-law were among the chief industrial centres. A summary of the votes in the several municipalities gives :

| | |
|-------------------------|--------|
| For the by-law..... | 26,084 |
| Against..... | 6,896 |
| Total majority for..... | 19,188 |

In Eastern Ontario, the City of Ottawa, by a vote of 7,262 to 1,732, favored a by-law to ask the Hydro-Electrical Commission for 15,000 horse-power for civic purposes, to be developed on the Ottawa River.

By municipalities, the vote in the Niagara district was as follows :

| | For. | Against. | Maj. For. |
|-----------------------|--------|----------|-----------|
| Toronto..... | 10,696 | 2,905 | 7,791 |
| Hamilton..... | 2,496 | 1,114 | 1,382 |
| London..... | 2,429 | 476 | 1,953 |
| Brantford..... | 2,184 | 722 | 1,462 |
| Stratford..... | 1,033 | 333 | 700 |
| St. Thomas..... | 1,013 | 186 | 827 |
| Toronto Junction..... | 1,255 | 241 | 1,014 |
| Guelph..... | 972 | 123 | 849 |
| Galt..... | 919 | 208 | 711 |
| Woodstock..... | 800 | 110 | 690 |
| Ingersoll..... | 569 | 58 | 511 |
| St. Marys..... | 494 | 140 | 354 |
| Waterloo..... | 385 | 85 | 300 |
| Preston..... | 269 | 53 | 216 |
| Hespeler..... | 221 | 10 | 211 |
| Weston..... | 202 | 32 | 170 |
| Paris..... | 147 | 100 | 47 |
| | 26,084 | 6,896 | 19,188 |

The statute under which the vote was taken provides that the council of a municipality favoring the by-law shall now ascertain as nearly as possible the exact amount of power required within its boundaries, and make formal application to the Commission for it.

The Commission will then take steps to supply the power in accordance with the terms of agreements to be entered into between the Commission and each municipality. It is understood that a form of contract is in course of contract by the Commission and that information is being prepared by the Commission as to details and costs, so that further steps can be taken without delay. It will be necessary to again submit a by-law embodying the contract to a vote of the ratepayers.

The transmission of electric energy has not been fully arranged, but it is stated that power at the Falls has been offered at a price per horse-power that will enable the Commission to fulfil its pledges. Whether the Commission will build transmission lines, or will make arrangements with existing or other companies, has not been announced. Cheap power with an abundance of raw material such as this Province possesses, should make Ontario the world's industrial work-shop. Hon. ADAM BECK has rendered the public a service in a manner which stamps him in more ways than one as a "Minister of Power"

Z. EVANS, clerk of Township of West Gwillimbury :
 "The fact that the council are renewing is good proof of their appreciation of the great benefit THE WORLD is conferring on municipal officers by the great amount of useful information on municipal matters contained in every number. Such a publication should receive encouragement and support from all municipal officers. With best wishes for the prosperity of THE MUNICIPAL WORLD."

Engineering Department

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

KINGSTON CITY HALL.

The City Hall, Kingston, of which an illustration appears on this page, is one of the oldest and one of the most interesting municipal buildings in the Province. It was erected at a cost of £30,000 in 1843, at a time when Kingston was the seat of Government for Upper and Lower Canada.

It is a handsome building of cut stone, the front in chaste palladian style. It is located directly on the lake front, and from the large dome in the centre may be had an admirable view of the city and bay. Offices are provided for the different municipal officials, and a large hall for public purposes is decorated with portraits of former mayors. In the rear is a well-appointed market.

Kingston possesses municipal waterworks, gas and electric plants, so that, in addition to its many historical associations, there are institutions of essentially modern interest. The streets are irregularly laid out, but many are wide and well kept, with handsome lines of shadetrees. Among the more notable institutions are Queen's University, the Royal Military College, Fort Frontenac and the Penitentiary. Built largely of lime-

stone, Kingston bears an appearance of age and stability that resembles rather a city of Europe than of the modern Canada to which most Canadians are accustomed.

HASTINGS COUNTY ROADS.

The roadwork in Hastings is in charge of a county road superintendent, who, subject to the direction of the council, has general oversight of all work performed. Under him there have been at work, during the past season, six groups of men, each in charge of a foreman. It was formerly the practice for the county to board the men in camps, but the present plan is to supply each gang with tents or a covered van and a camp outfit, and allow the men to board themselves. They find their own provisions and do their own cooking. The rate of wages on this plan has been for laborers \$1.50 per day, and for a man and team \$3.00 per day.

The county owns two rock crushers, each a No. 4, rated at 100 cubic yards per day. The experience is that the crushers will turn out all that they can be fed, which

ranges from 50 to 80 cubic yards per day each. The county owns also a traction engine, 22 h. p., made with extra wide wheels to provide against settlement when used on soft ground. One engine is rented, so that during the threshing season, when this engine cannot be secured, one crusher only can be continued in operation. The stone crushers give much satisfaction.

The stone used on the roads varies considerably in quality. Field stone is generally employed. Much of it is gneiss; there is much tough blue limestone, but in some sections a limestone that weathers badly. Gravel is also used where plentiful and of a good quality. The

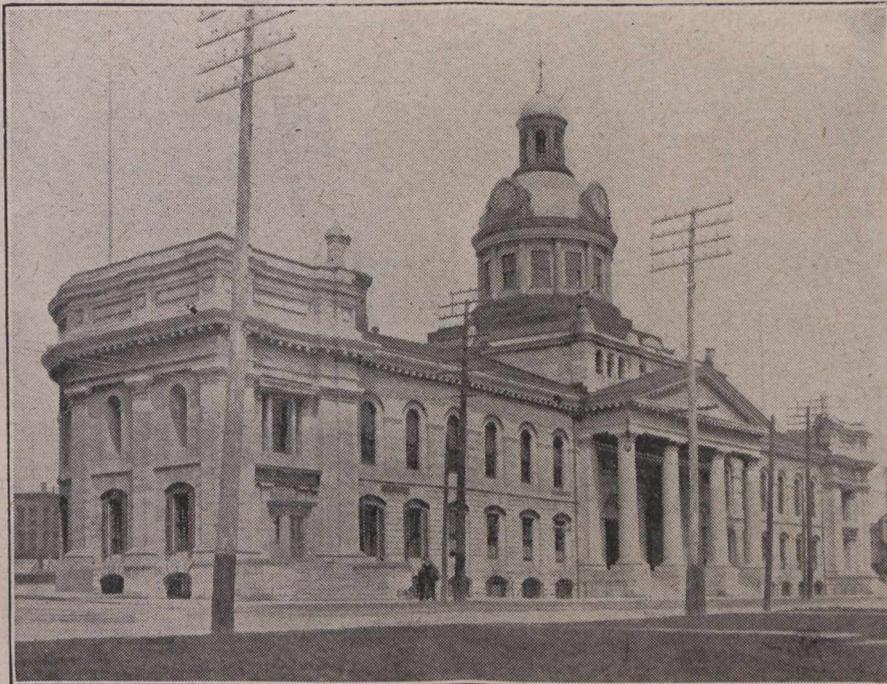
stone is crushed to good dimensions, and very little large stone is used on the roads, an ordinary size being 1½ inches largest diameter. The most satisfactory stone used is the blue limestone; it is not difficult to crush, and it packs and wears well. Care is taken to use only clean stone, and no sand or other binder is used.

Farmers living along the roads to be improved, place the stone in convenient piles, and when work on the road is undertaken the crusher is set up beside them, the stone crushed and hauled to the roads.

Where very plentiful, the stone is crushed as a favor to the farmer; in other cases, the county pays from 7 to 10 cents a yard for the material.

The roads of Hastings are, to a large extent, old stone roads. Many were made too wide in the first instance and nearly all have worn and settled until they are too flat, with square and high shoulders at the sides. There is an evident tendency to follow the plan of grading, cutting off square shoulders, narrowing the roadbed, and giving it a higher crown before applying new metal. Good drainage is sought, and the rolling nature of the district affords every opportunity for a good fall to frequent outlets.

There are numerous hills in the district, and there is a tendency to improve these as rapidly as possible, and bring them to a permanent grade. Hills are given a noticeably higher crown than the level roads, and an effort is made to dispose of the water in such a way that wash-outs cannot occur. The condition of the roads is such that work is not, as a rule, performed in long stretches.



CITY HALL, KINGSTON.

The effort is to improve the worst sections first, and gradually bring the entire system to a proper standard. The work, however, is carried out in a substantial way, and is steadily effecting a permanent improvement, and a reconstruction of the system.

New roads are built by first bringing the sub-soil to a permanent grade, crowning it, and making suitable side drains. The earth sub-grade is then covered with broken stone or gravel to a depth of six inches. Narrow grades are the rule, as they are found ample to accommodate traffic. Nearly all the grading and ditching is done with the grading machine. A width of eighteen or twenty feet between ditches is found sufficient, with the central seven feet metalled.

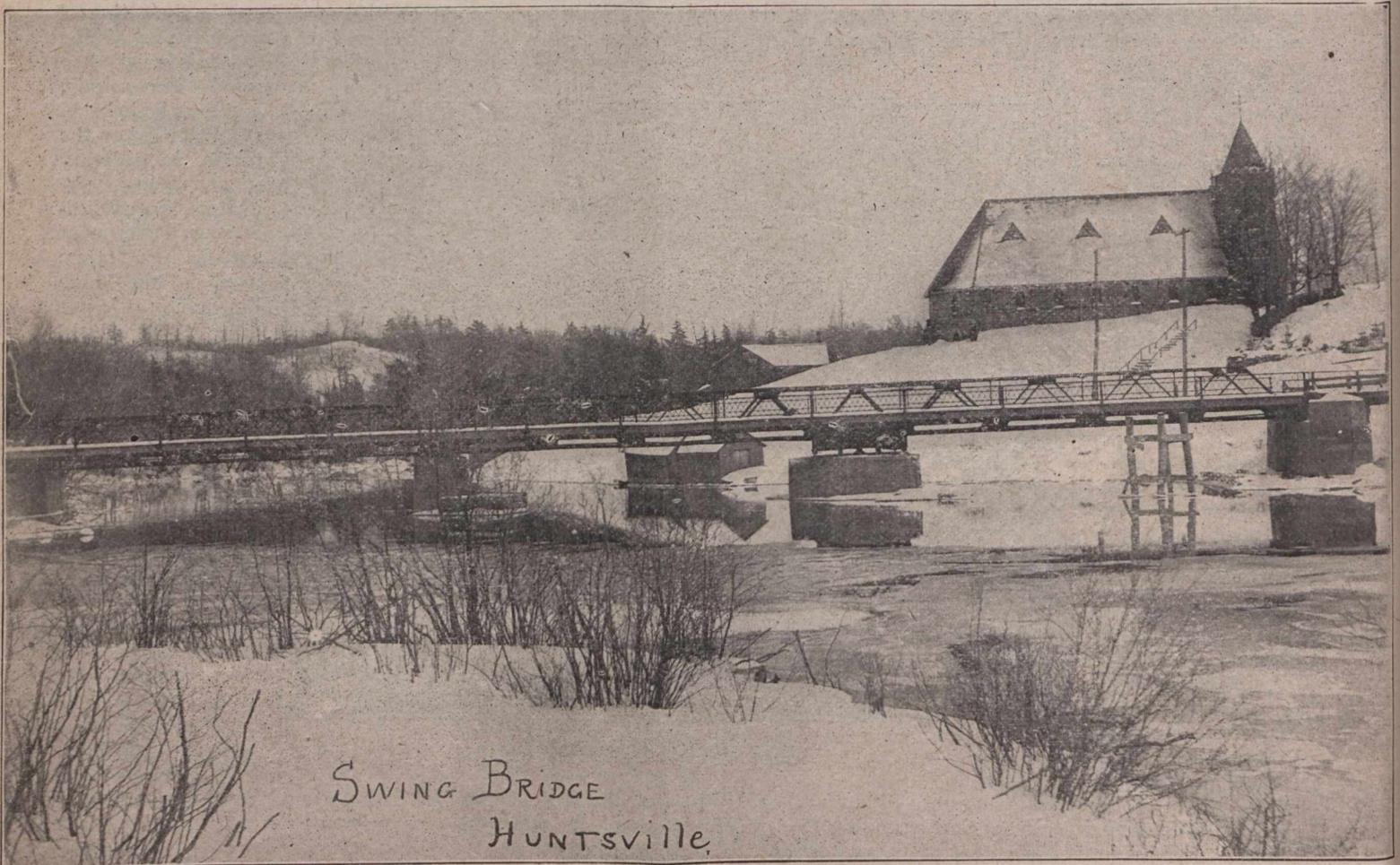
HUNTSVILLE BRIDGE.

The Huntsville swing bridge, of which an illustration appears on this page, was completed in 1902. It consists

with a similar foundation, and is 7 feet in width, 26 feet in length, and 12 feet 6 inches in height. The length of each of the abutments, including wing walls, is 42 feet and the widths 6 feet, the difference in height being due to the depth to which the excavation had to be carried in order to secure a good foundation. The Hamilton Bridge Works Co., Ltd., were contractors for the steel super-structure.

COUNTY ROADS IN WELLAND AND PEEL.

Two counties, Welland and Peel, have recently established systems of county roads to construct and improved under The Provincial Highway Improvement Act. Those which have been operating under this Act are: Lanark, Hastings, Simcoe, Wellington, Middlesex, Wentworth and Simcoe. Others have the matter under consideration, and it is altogether probable that the number will be considerably increased



of one swinging span 135 feet in length, and a fixed span 69 feet 9 inches, or a total length along the centre line of 204 feet 9 inches, all of which, except the joists and flooring, is of steel.

The approaches are formed with rock and earth filling, the one at the westerly end being about 90 feet in length, and at the easterly end 40 feet.

The pivot pier is 18 feet in width, 26 feet 10 inches in length and 7 feet in height, the concrete resting upon a platform of 10 x 12-inch timber placed on top of the portion of the old cribwork pier, which was below the water line, where the timber was perfectly sound, the pier being well packed with stone and gravel before the platform was put on.

The pier upon which the easterly end of the swing and the westerly end of the fixed span will rest is provided

in the near future.

The County of Welland has taken over one hundred and seventy-five miles of road. The county is one of the most fertile in the Province, but, following the rule that good agricultural districts have usually bad roads, this county is no exception. While some stone suitable for crushing and macadamizing the roads can be had within the county, there is very little gravel. As a consequence road improvement has progressed very slowly owing to the expense of procuring suitable road material.

The county council, by adopting a progressive scheme, will be able to procure metal at the lowest possible cost, and by constructing the roads in an efficient and durable manner, the greatest economy will be attained. The sum of \$250,000 has been appropriated for the work.

In the County of Peel, a system comprising one

hundred miles of highway has also been established and assented to by the Lieutenant-Governor-in-Council, in accordance with the Act. The system has been carefully studied, and the roads so selected as to best serve the interests of each municipality, there being five townships within the county. It is noticeable in connection with this system that one of the roads is Hurontario street, which is a continuation of a county road of Simcoe, and which, when constructed, will make a thoroughly up-to-date highway between Lakes Huron and Ontario.

LOCAL TRANSPORTATION.

The problems of local transportation are steadily growing in importance in every progressive country, and in this, the period of Canada's greatest growth, they are of more than average significance. The *Engineering Record* in a recent editorial, commenting on the situation in the United States, points out that no country has worked out more thoroughly the grand strategy of general transportation. With an enormous area to contend with, and a people industrially active to an almost unprecedented degree, transportation has been provided to an extent marvellous to contemplate, and at a price on the whole wonderfully low over the longer distances. In fact, the "long haul" has perhaps been too much favored, so that the population, as a whole, has not gained as it should by the apparent magnitude of the transportation facilities.

If one examines critically the items which go to make up the cost of a manufactured article, he will generally find that what one may call the secondary charges against it, i. e., those due to transportation and middlemen's profits on the component materials are an abnormal proportion of the whole. Oftentimes the local transportation is a still larger proportion when the article comes from its point of distribution to the consumer. It does not profit the consumer much that the first thousand miles of carriage is cheap if the last fifty miles is dear enough to more than make up for it, especially if his own products come under the short haul conditions.

One of the big industrial problems is to improve local transportation so as to cut down the charges which it imposes upon both buyer and seller. This is, too, mainly a technical problem, to be solved only by the keen application of sound engineering principals to local carriage. It involves not only the broad question of roadbeds and traction machinery, but the special one of light railways, far too much neglected.

Animal traction as such has little to commend it from the economic standpoint. Considered as a machine, the horse leaves much to be desired. His fuel cost is very high, and repairs and depreciation run to a considerable percentage of the capital invested. If continuous output is desired, the first cost too is relatively large, while in discontinuous service the fuel and maintenance charges are almost the same as at full load.

If he could be replaced by a machine of anywhere nearly the same first cost, the only reason for retaining him would be a sentimental one. As a mechanical proposition the automobile has altogether the best of the argument. The horse has only low first cost and large coefficient of adhesion to the good, i. e., he is, where small power is considered, cheap and he can work after a fashion on tolerably bad roads or on no roads at all. In a rural community the larger amount of transportation is not along railway lines, but to and from them, and the prosperity of the small town lies not in cheap freight rates between Chicago and Pittsburg, but in easy access to the county seat or the nearest railway junction, where competitive rates can be had. Mechanical haulage for such work is a very important consideration. Its success depends, first, on improvements in roads, to adapt them for motors, and second, in cheapening the motors themselves.

At the present moment one instinctively smiles at the idea of the agriculturalist taking his potatoes to market and his family to the county fair in a motor car, but the contingency is not so remote as it might seem. At least one automobile manufacturer is making a deliberate drive at rural business, and if one asks, "Where are the cars of yesterday?" he may find not a few of them doing good service in small towns in the country districts.

There is a very large amount of rural and suburban carriage that could be handled by motor cars to a very great advantage, and the change is already beginning. It will not be long before the enterprising contractor will add a few motor cars to his equipment of teams, almost as a mat-



HURONTARIO STREET—Looking Toward Collingwood, on the Simcoe County System.

ter of course. To-day he is more than likely to be using the machine for running about and looking after his various work, and to-morrow he will be using it for transporting his material on a large scale. Of course, the motor truck is now a familiar sight in many cities.

The trouble is mainly the large first cost, due to the expense of development and the enormous sales charges, features incident to the growth of many new industries. Stripped of these, the selling price of motor cars and motor trucks will soon settle to a very business-like basis, when the large industrial use will promptly begin.

Meanwhile it behooves the community to prepare for the new situation by looking after the grades and surfaces of its highways. This is not a thing to be done for the benefit of a few wealthy automobilists who scotch, but for the people at large. The sooner the average road is made practicable for motor vehicles without undue wear on the tires, the sooner will motor traction come to the rescue of the smaller communities.

The need of enormous resilience in tires, owing to bad roads, is today the most troublesome feature of automobile construction, and the chief item of maintenance. It is perfectly possible to produce at the present time a reliable

and durable chassis, with an engine of power adequate for light traction purposes, at a surprisingly low figure, when building in quantity. The necessary maintenance and depreciation charges will be governed mainly by the character of the roads provided. There is constant growling over the magnitude of these items, but when one considers the fact that he is driving a heavy vehicle at three or four times the speeds contemplated in the design of the roadbed, it is a small wonder that repairs count up.

For practical purposes roads should be well enough built to render the use of elaborate pneumatic tires quite needless for business vehicles or for anything but high speeds. Motor trucks and the like can cover ample ground at modest speeds and for their proper work should be designed for such. With suitable roads they are bound to play a very important part in the daily life of the smaller communities and are capable of keeping down the cost of transporting commodities, when the traffic is too small and irregular to justify the construction of even a light railroad.

TOWN AND VILLAGE IMPROVEMENTS.

The field for city, town, village and township improvement is one of many sides, and is not without pathways difficult to follow. Among the matters requiring consideration are municipal buildings, sewerage and sewage disposal, waterworks, road and street improvement, street and public lighting, fire fighting equipment, parks, public libraries, the telephone and street railway service, and franchises pertaining to these. The smaller the municipality, the less burdensome is the study of municipal economy in these matters; and yet, a comprehensive and clear view of all these subjects must be held by those in charge, in order that the greatest efficiency may be procured with the least outlay.

As the municipality increases in size to the proportions of a city, every branch requires the supervision of a permanent expert. This is the case in such cities as Toronto or Montreal. In the smaller cities and large towns, of which there are a considerable number in Ontario, the staff in charge of municipal works and services will decrease until one city or town engineer is sufficient.

It is unfortunate that the councils of so many small towns, villages and townships in the Province are averse to employing the services of an engineer, if not permanently, at least from time to time as occasion requires. The cause of this may be traced to several sources. Some councils do not know that the services of engineers may be obtained in this way at a moderate cost. Other councils know so much less of municipal management that they fancy they know more than an experienced engineer could tell them. Others imagine they are saving an engineer's fee by neglecting to employ one; and others, while realizing the value of an engineer's services, fear the criticism of their opponents at the next nomination. The last reason is perhaps the most widespread.

In the matter of steel and concrete bridges, an engineer should always be employed to prepare plans and to see that these plans are carried out by the bridge company. In all street and road improvement an engineer can give advice and services that will pay his fee many times. The same is true of all other works enumerated. The municipal council that invariably seeks to save the fee of an engineer, is equally certain to lose heavily at the other end. It is a method of wasting \$50 in order to save \$5. That is not the way a successful private business is built up. Why should it be so in the management of public business?

DAVID YOUNG, clerk and treasurer Township of Cardiff: "THE MUNICIPAL WORLD is indispensable."

TORONTO WATERWORKS TUNNEL.

One of the notable municipal works in progress at the present time is the construction of a tunnel nearly one mile in length in connection with the Toronto waterworks system. The tunnel forms part of the intake and extends under Toronto Bay from the mainland to the Island. The remainder of the intake consists of a six-foot steel conduit already laid, from the southern shaft of the tunnel across the Island. This conduit is 5,000 feet in total length, and extends into Lake Ontario, a distance of 1,500 feet, terminating at a crib in sixty feet of water.

The tunnel now under construction will take the place of two pipes now laid under the Bay, one of four feet and the other of three feet diameter. These pipes now in use have been a frequent source of difficulty, breaking from time to time, and permitting the city's water supply to be drawn from the Bay, into which the entire sewage of the city is discharged. It is to overcome this serious menace to health that the tunnel is being constructed.

At the present time the contractors are sinking a shaft near the Island, which is to be the southern end of the tunnel. The shaft will be circular, of $\frac{3}{4}$ -inch steel plate, and 12 feet 4 inches diameter, this to have a concrete lining to bring it to 10 feet diameter. The steel is being sunk in 10-foot sections, joined with $\frac{3}{4}$ inch x 6 inch angles. The height of the shaft will be 106 feet, extending into rock a distance of 36 feet.

The main tunnel will be circular, 8 feet 4 inches diameter finished, having a lining one foot in thickness. The total length of the tunnel from the shaft at the pumping station to the southern shaft at the Island, will be 5,130 feet, and is wholly through rock. The lining required by the specifications consists of three inches of concrete and nine inches of brick. It is understood that, to hasten the work, the contractors have proposed to make the entire lining of concrete, but that this has been refused by the city council because of the opposition of the brick layers. Before the council finally rejects a work, which at no greater cost would be stronger and more durable than was provided by the original plans, the interests of the ratepayers might reasonably be considered.

The work is to be completed next year. The contractors are Messrs. M. J. HANEY and ROGER MILLER, of Toronto. The amount of the contract is \$269,000.

Representatives from the Berlin board of education are urging an amendment to The High Schools Act to provide for county contributions towards the erection and permanent improvement of high school buildings. It is hardly fair to require a small urban municipal corporation to erect and maintain a high school building, which may afterwards be attended by a large number of pupils from the surrounding townships and villages without some contribution for other than the annual maintenance of the school. It is a difficult question to determine. We would suggest that every non-resident pupil attending a high school should be required to pay a small monthly fee to provide for permanent improvements.

IRA N. BINKLEY, clerk of the Township of West Flamboro: "I may say in all sincerity that the opinion of THE MUNICIPAL WORLD on municipal matters, or any matter of which it treats, is received by those engaged in municipal affairs in this township without gainsaying."

A. E. ANNIS, clerk of Township of Van Horne: "Your WORLD is a welcome paper in municipal work, especially in the District, where we have all powers of county as well as township organization. The nearest organized municipality is 80 miles distant."

QUESTION DRAWER

Subscribers are entitled to answers to all Questions submitted if they pertain to Municipal Matters. It is 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 will be published unless One Dollar is enclosed with request for private reply.

Councillors Elect in Towns Should Take Declaration of Qualification.

61—T. J. B.—Following the statute a clerk of a town takes the declaration of qualification of councillors nominated for council for those desiring to stand. Is it necessary under section 311 Consolidated Municipal Act, 1903, to take again from those elected the declaration of qualification?

Sub-section 1 of section 311 provides that every person elected, etc., to any office requiring a property qualification SHALL, before he takes the declaration of office or enters upon his duties, make and subscribe the declaration set forth in this sub-section. We are of opinion that this provision of the statute must be observed, and that the fact that the candidate elected has made the declaration mentioned in sub-section 3a of section 129 of the Act prior to his election, does not absolve him from the duty imposed on him by sub-section 1 of section 311.

Tie Vote at Meeting of School Trustees.

62—C. T.—At a trustee meeting a question came up and three members voted on each side. The meeting was postponed. The question came up again and the vote stood three on each side. How can this be decided? It is union school section, six trustees.

Sub-section 4 of section 64 of The Public Schools Act, 1904, provides that "a majority of the members of the board shall be necessary to form a quorum at any meeting, and the vote of the majority of such quorum shall be necessary to bind the corporation." In the cases mentioned all the members of the board appear to have been present. In neither instance did the question submitted receive a majority of the votes. It was, therefore, in effect, negatived. There is no provision for a casting vote in a case of this kind.

Proceedings on Formation of New School Section.

63—D. W.—We expect in this municipality to be asked to form a new school section where there are say seven or eight ratepayers and seven to ten scholars, I guess three miles or over from any other school. Will you say if they have got to be three miles in straight line or three miles by public road from any other school, and the exact number of scholars there would have to be before we would be compelled to strike out a new section for them? Also state if we don't grant a new section for those few scholars if they sent those children to board convenient to their present school could they compel the municipality to pay their board, they being over three miles away? We want to get out of this new school, if possible, as it is going to be a steady drain on us.

It is not stated whether the section you expect to be asked to form will be composed of lands which are not now included in an existing school section or sections of the municipality or not. If they are, it is discretionary with the council as to whether it forms a new section out of the existing section or sections or not, under the authority of section 41 of The Public Schools Act. It cannot be compelled to do so, if it is of opinion that it is not in the interest of all parties concerned that the change should be made. Since yours is an organized township, sub-section 1 of section 12 of the Act requires the council to sub-divide the township into school sections so that every part of the township may be included in some

school section, and sub-section 3 of this section provides that "no section shall be formed which contains less than 50 children between the ages of five and twenty-one years, whose parents or guardians are residents of the section, unless such section is more than four square miles in area, etc." Section 25 of the Act does not apply to this case. The three miles mentioned in sub-section 1 of section 12 means in a straight line, "as the crow flies." The council could not be compelled to pay the children's board under the circumstances stated.

Regulating and Licensing Billiard and Pool Rooms.

64—A. T. C.—How can a town legally and effectually keep out billiard and pool rooms? Is there any way of regulating or prohibiting pool and billiard tables from private club rooms?

Sub-section 4 of section 583 of The Consolidated Municipal Act, 1903, empowers councils of townships, etc., to regulate license, and govern all persons who keep billiard or bagatelle tables for *hire or gain*. This does not authorize the council to prohibit their use, and it has been judicially decided that the council cannot fix the license fee at so high a figure as to practically amount to prohibition. The use of billiard tables by private persons or in private club rooms cannot be prevented.

Effect of Failure to Appoint Poll Clerk.

65—S. D.—1. Is a township election illegal if the council fails to appoint poll clerks?

2. What are the duties of poll clerks?

1. No, and if the municipality is not divided into wards or polling sub-divisions the statute does not require the council to appoint a poll clerk.

2. To assist the deputy-returning officer in taking the votes at the polling place for which he has been appointed, and to perform such part of those duties as he is directed by the deputy to perform. In case on polling day the deputy, through illness or otherwise is unable to act, sub-section 3 of section 108 of The Consolidated Municipal Act, 1903, requires the poll clerk to take his place.

Procedure for Withdrawing From Union of Townships.

66—T. P. N.—The townships of B. W. and M. were joined into a municipality after B had been a municipality for some years. Which has B. or the other townships to take the first action to get separated and form two municipalities?

The statutory provisions as to the dissolution of a union of townships will be found in sections 30, 31 and 32 of The Consolidated Municipal Act, 1903.

Business Assessment of Grocer.

67—W. W. F.—A grocer has a stable (where delivery wagons and horses are kept) which is not on the same lot with his store property. Should his business assessment be applied to both store and stable separately?

The stable is part of the premises used and occupied by the grocer for the purpose of carrying on his business, and the business assessment should be calculated at the rate mentioned in clause (g) of sub-section 1 of section

10 of The Assessment Act, 1904, on the assessed value of the stable and store premises combined.

Qualification for Councillor.

68—A. M. B.—Will you kindly inform me if a bondsman for the treasurer of the village can qualify in his wife's name when her property is mortgaged?

Assuming that qualification for the office of councillor of the village is meant, a bondsman for the treasurer or any other officer of the municipality is disqualified as a candidate for membership in the village council.

Time for Holding Election to Fill Vacancy on School Board.

69—M. M. B.—Do you consider it necessary for a school board in a village to hold any annual meeting of electors when the nomination for vacancies on board is held at same time and place as the nomination for village council?

We infer that the trustees in this village are elected by ballot pursuant to notice given under section 61 of The Public Schools Act, 1901, that there is a vacancy in the council of the village, as well as in the school board, and that a meeting of the electors is called to nominate candidates to fill the vacancy in the council. If this is so, the meeting should be called also to nominate candidates to fill the vacancy on the school board, and the election held at the same time as the election to fill the vacancy in the council.

Time for Filing Declaration of Qualification.

70—C. A. P.—In your January number, in answer to G. W. re time for filing declaration of qualification, you state that the time for filing such qualification is any time next day after nominations before nine o'clock in the afternoon. Should not this refer to resignations? See sub-section 2 of section 129 Consolidated Municipal Act, 1903, also sub-section 3 of the same Act and amendment to last named section by section 4 Municipal Act of 1904?

Nine o'clock p. m. is the limit of the time for filing either a resignation as a candidate for election under sub-section 2 of section 129 of The Consolidated Municipal Act, 1903, or a declaration of qualification under sub-section 3 of this section, if filed on the day after nomination day. If the day after nomination day is a holiday the candidates have until noon on the day following to file either a resignation or declaration of qualification.

Appointment of Members of Board of Health—When Clerk May Act as Deputy-Returning Officer—Spending Power of Councillor.

71—W. J. H.—1. Last year our council appointed themselves a board of health and voted themselves pay for services rendered to township at our December meeting, 1906. Is their action legal, and can they qualify for office for 1907? Does it apply to the reeve as well as the councillors?

2. Can the township clerk act as deputy-returning officer at a polling sub-division? If he could not, could the council-elect be unseated by his being such?

3. Our statute labor is commuted. Township is divided into divisions. Is it legal for a councillor to expend more money than the amount of his statute labor without first having been granted such by resolution of the council, and if he does so could he be held liable for the amount, and what would be the proper proceedings to take in the matter?

1. We do not think the council had any authority to appoint its members a local board of health. The reeve is a member, under the statute, as well as the clerk. The other three members should be ratepayers of the municipality outside of the council. However, if the council had settled with its members as members of the local board of health prior to nomination day, and none of the members had any claim upon the council for his services, we are of opinion that the individual members of the council were not disqualified in this regard on the day of nomination.

2. Not if the township is divided into polling sub-divisions, as appears to be the case in this instance, but

we do not think that his having so acted will be a ground for unseating the councillors.

3. A councillor should not expend any moneys, except possibly in a case of urgent necessity, unless he is authorized so to do by the council of which he is a member. If he does exceed his authority in this regard, and his council pays the money, as appears to have been the case here, we do not think that any responsibility for its refund rests upon the councillor.

Procedure for Uniting Townships With County.

72—R. H.—This township has been separated from the county for a number of years.

Can the municipal council again unite with the county without a vote of the ratepayers?

We cannot answer this question without full information as to the circumstance under which the township became separated from the county and by what authority. The only general provision for the uniting of a township to a county adjoining is that contained in section 29 of The Consolidated Municipal Act, 1903, and it does not apply to a case of this kind.

Appointment of Collector—One Person Cannot be Treasurer and Collector—Commissioner in Police Village.

73—INQUIRER—1. Being elected councillor for 1907, would like to know if the Union Bank of Canada in our township can be made treasurer of the township. They have the township money all there now on deposit to the credit of the township?

2. Can they be made collector for township?

3. Can one person be both collector and treasurer?

4. Is there any way of collecting the township money without it passing through the hands of the collector you will understand that he has to give security. Can the money be paid straight into the bank by the ratepayer and do away with his security?

5. There is a village in our township, and if formed into a police village, can a person outside the limits be appointed commissioner to look after streets and walks, he being choice of a good many in the town?

1. No.

2. No.

3. No. The latter part of sub-section 1 of section 295 of The Consolidated Municipal Act, 1903, provides that "the council shall not appoint as assessor or COLLECTOR a member of the council or the clerk or TREASURER of the municipality."

4. Sub-section 1 of section 102 of The Assessment Act, 1904, empowers the councils of townships, etc., to by-law, require the payment of taxes to be made into the office of the treasurer or collector, etc. There is no provision for the payment of taxes directly to the bank. It is necessary that the council should appoint a collector pursuant to section 295 of The Consolidated Municipal Act, 1903, and take from him such security as they deem advisable under the circumstances.

5. The statute does not authorize an appointment of this kind. Section 735 of The Consolidated Municipal Act, 1903, provides for the appointment of one of their members as inspecting trustee.

A Road Question—Duty of Division Registrar as to Registering Particulars of Deaths.

74—D. W. W.—1. A by-law was passed in 1875, but cannot say if it was registered, to establish new road as shown on plan in 1876. Neither of these roads are on original road allowance, as it would be very difficult to make road on original road allowance. The new road was laid out by a Provincial land surveyor, and a map of the road furnished by him before the by-law was passed. It now appears, according to a recent survey, that part of the road now used is not in the proper place according to plan and by-law. Can A., owner of the N. W. $\frac{1}{4}$ lot 11, close that portion of the road now used on his land?

2. Has the township a right to all the land described in the by-law? Part of the land has been inclosed and occupied all the

time by the owners of the S. ½ of lot 11. The land has changed owners three times since the road was established.

3. Can the township claim that part of the road now inclosed by B.?

4. Your answer to question 686 re burial permit states that it is not necessary that the certificates of death, which section 23 of the Act requires medical practitioners to furnish to a division registrar, should have been received by him previous to his certificate of registration. This answer appears to me to be contrary to the Deputy Registrar General's instructions. I had occasion to communicate with him last February regarding the issuing of burial permits and his reply was as follows:

"You will observe that under section 23 it is imperative on a medical practitioner to forthwith, on notice of a death, to send a certificate under his signature of the cause of death on the forms provided by the Department.

I would add that you cannot give burial permits without receiving the doctor's certificate."

Now that looks as if the Division Registrar should receive the doctor's certificate of death before he issues a burial permit. What is your opinion of that?

1, 2 and 3. We cannot give an opinion in this matter without further information. It is not stated whether deeds for the portions of their lands taken for road purposes were obtained by the municipality from the respective owners through whose lands the road was laid out; or whether they received any compensation for the lands so taken, and we should have this knowledge.

4. Section 23 of chapter 44, R. S. O., 1897, requires medical practitioners to send certificates as to the cause of patients' deaths forthwith to the Division Registrar, but it does not provide that the sending and receipt by the Division Registrar of such a certificate is a prerequisite to the issuing by the latter of a certificate of registration or a burial permit.

Council Should Not Interfere With Assessors.

75—S. J.—Would it be legal for a council to pass a resolution instructing their assessors that their ward or division shall be assessed at a total amount, the council naming the amount?

No. This is a matter that should be left to the discretion of the assessor. Section 36 of The Assessment Act, 1904, provides that the assessor should assess real property at its actual value, and in all other particulars he should perform his duties as provided in the Act, without any interference on the part of the council of the municipality.

Raising Money for Building Bridges.

76—J. N. H.—Is there any act giving a council power to build bridges without submitting a by-law to the people, the bridges to be paid for in fifteen years; not in case of emergency, but if in the opinion of the council they think new bridges should be built, does this Act give them power to build them?

A municipal council is not compelled to submit the question of building a bridge in the municipality to a vote of the electors; but, if in order to build a bridge, it becomes necessary to borrow money which is not to be repayable in the year within which it is to be expended, a by-law providing for the issue of the necessary debentures will have to be submitted to the electors as provided in section 389 of The Consolidated Municipal Act, 1903.

Duty of Division Registrar as to Registering Particulars of Deaths.

77—S. R. A.—Permit me to call attention to question No. 686 (1) in your November issue and to make the following suggestion for your consideration.

Sections 22 and 23 require certain particulars to be registered and before a certificate of registration is given should not all the particulars required by both sections be given? This, however, is made clear, it seems to me, by the form furnished by the department (see section 12), a copy of which I enclose, and a copy of which should have been sent to you with the question.

See our reply to question number 74 in this issue.

Treasurer Not Liable for Interest on Surplus Municipal Funds.

78—B. C. D.—Can a municipal council compel their treasurer to pay them interest on surplus money in his hands without thereby releasing his sureties from their responsibility?

We do not think the council has any power to collect interest on moneys belonging to it in the hands or under the control of its treasurer. In case he should pay such interest, his bondsmen would not, on that account, be released.

Finality of Assessment Roll.

79—D. M. and C. A.—Our assessor when assessing A. R. last year gave him a slip for \$200 and entered \$300 in his roll. When called upon to pay his taxes A. R. objected and went to the council who refunded him the amount payable on \$100. Was it lawful for the council to do that?

We do not think the council had any authority to make this refund. Section 66 of The Assessment Act, 1904, provides that "the roll, as finally passed by the court, and certified by the clerk as passed, shall except in so far as the same may be further amended on appeal to the Judge of the County Court, be valid and *bind all parties concerned*, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 46 of this Act, or the omission to deliver or transmit such notice."

Responsibility of Treasurer's Bondsmen.

80—G. H. B.—The treasurer of a municipality is manager of a chartered bank. If the council instructs the treasurer to deposit the funds belonging to the municipality in a chartered bank the interest accruing to be the property of the municipality, does that relieve the treasurer's bondsmen from their responsibility to the municipality?

No.

Duty of Clergymen as to Marriage Licenses.

81—J. A. T.—In your January number 1907, question No. 19, you say there is no provision requiring the clergyman to forward the license to the Department. If you look up 5 Edw. VII, page 48, you will find that he has to answer certain questions that are printed on the back of the license and forward the same to the Registrar General.

We regret that in our reply to the question referred to, we overlooked the amendment to which attention is drawn.

Cost of Government Audit—Effect of Absence of One Councillor from First Council Meeting.

82—H. D.—1. What is charge for government audit?

2. Is first council meeting legal, one of the council absent and not sworn into office?

1. It is impossible to answer this question without having a thorough knowledge of the work to be done, and even with this knowledge we could give only an imperfect estimate. A perusal of the annual reports of the Provincial Municipal Auditor will show that the costs of past audits have ranged all the way from \$50 to \$2,000.

2. The absence from the first council meeting of one of the councillors does not render such meeting illegal or invalidate any of its proceedings.

Liability for Costs in Action for Illegal Seizure and Sale by Collector.

83—An old Subscriber—Who is liable for costs? Collector of taxes sells chattels for arrears. "A" buys goods; man in arrears locks them in barn. "A" replevys goods; man in arrears sues "A" and gets judgment, collector not proving at the trial posting of notices in the township, Bailiff having posted them by collector's orders, Judge ruling sale illegal.

The costs were in the discretion of the Judge, who tried the case. If he made no order directing either party to pay them each party will have to bear his own costs.

Voter's Qualification—Mode of Calculating Business Assessment—Age of Auditor.

84—D. P.—1. A is a married woman owning property in her own right, her husband has no property, husband not assessed with wife and his name not on voters list, could this man legally vote at municipal election?

2. A is a shoemaker. Value of premises where he carries on his business is \$200, this amount multiplied by 25% will not amount to \$250. I maintain that the \$200 and the \$250 are to be added together and the total will be this man's assessment. Property \$200 and business assessment \$250.

3. Is it legal to appoint a young man under 20 years of age to be auditor?

1. No.

2. We do not agree with this interpretation of the Act. Sub-section 3 of section 10 of The Assessment Act (as amended by section 4 of chapter 36 of The Ontario Statutes, 1906,) provides that "where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than \$250, he shall be assessed for the sum of \$100." If the assessed value of the premises is \$200, the owner of the premises should be assessed for a business assessment of \$100, making his total assessment \$300.

3. Yes, if the council considers him competent.

Qualification of Auditor.

85—J. McA.—In the township of P. all gravel used on the roads is paid for by a uniform rate, per cubic yard, fixed by the council and taken by the pathmaster from the most convenient places. Gravel is taken off a ratepayer's farm by pathmaster. Ratepayer is paid for the gravel by council.

Is said ratepayer disqualified for acting as Auditor of the township accounts?

Is a ratepayer who acted as a poll clerk, at a polling booth during the recent municipal election disqualified to act as auditor of the township accounts?

We are of opinion that both the ratepayers referred to are disqualified as auditors of the municipal accounts of last year (1906). The latter part of sub-section 1 of section 299 of The Consolidated Municipal Act, 1903, provides that no person "who has, or during the preceding year, had directly or indirectly, alone or with any other person, a share or interest in any contract or employment with or on behalf of the corporation, except as auditor, shall be appointed an auditor."

School Trustee in Township Qualified as Candidate for Councillor.

86—C. P.—According to The Municipal Amendment Act of 1906, page 345, sub-section 1 of section 80 of Consolidated Municipal Act 1903, being amended by striking out "and no member of a school board for which rates are levied" and adding "no member of a public or separate school board or board of education in any city, town or village."

1. Does this amendment apply to townships?

2. Does the term "village" as above mentioned mean any incorporated village or being a separate municipality?

3. Would police village trustees who are supposed to have the same qualification as township councillor be eligible to act as school trustee in the school section, of which the police village forms part?

My contention is that the way in which the amendment reads, school trustees of school section in the township are eligible, otherwise the amendment would mention township. I also contended that the term "village" means a separate municipality apart from the township otherwise the qualification for police trustees would be greater than that for township councillor.

1. We agree with our correspondent's idea of the effect of the amendment to sub-section 1 of section 80 of The Consolidated Municipal Act, 1903, enacted by section 3 of chapter 34 of The Ontario Statutes, 1906. This amendment renders members of public school boards in TOWNSHIPS eligible as candidates for election as members of the municipal council of their municipality.

2. Yes.

3. Yes.

Duty of Clergmen as to Marriage Licenses.

87—G. L. M.—Is your answer to question No. 19 in the last issue of THE MUNICIPAL WORLD correct? If so, how do you interpret section 15, chapter 13, revised Statutes 1905?

See our reply to question number 81 in this issue.

High School and Collegiate Institute Teacher May be Municipal Auditor.

88—Enquirer—Is a high school or collegiate institute teacher disqualified from holding the position of municipal auditor because of his engagement as said teacher by the board of education of the same town or municipality for which he was appointed auditor?

No.

Duties of Chairman of School Meeting—School Property Not an Asset of the Municipality.

89—J. A. C.—1. Is it proper for the chairman of a meeting of ratepayers of a school section to make a motion?

2. Should the municipal auditors make a return of public school property as an asset of the municipality?

1. Sub-section 4 of section 14 of The Public Schools Act, 1901, as amended by section 11 of chapter 53 of The Ontario Statutes, 1906, provides that "the chairman shall submit all motions to the meeting in the manner desired by the majority. He shall not vote unless there is an equality of other votes, when he shall give the casting vote, etc." We are of opinion that the chairman's duty is to preside over the proceedings of the meeting, submit resolutions or motions as the majority directs, and that he has not power to move or introduce a resolution himself.

2. No.

Qualification of Councillors.

90—S.—I enclose clipping of minutes of meetings of our township council of November 19th and December 15th which will help explain the matter upon which I would like your opinion.

The land on either side of road allowance in question is leased by B. and C. respectively, C was a member of township council for 1906 and was elected again this year.

1. Did this agreement effect his standing for 1906 and 1907?

2. If so, will it continue to do so while it exists?

3. A. holds S. S. debentures purchased from trustees, payable to bearer and secured by township. Is he legally debarred from being (1) a member of school board for said S. S. (2) of Tp. council?

1. Unless the lease of the road is for a term of twenty-one years or upwards, and therefore does not operate as a cause for disqualification by reason of the provisions of clause (a) of sub-section 2 of section 80 of The Consolidated Municipal Act, 1903, he is disqualified under the provisions of sub-section 1 of the above section.

2. Yes.

3. These debentures are issued by the TOWNSHIP for the benefit of the school section for which the money is borrowed, and a ratepayer of the municipality who holds such debentures has a claim against the municipality, and is disqualified to sit as a councillor under the authority of sub-section 1 of the above section.

Clerk's Fees for Election Service.

91—R. L. D.—Can the returning officer charge for delivering the ballot boxes to deputy returning officers?

If so, how much?

This depends upon the terms of the arrangement as to the clerk's remuneration, entered into between him and his council at the time he was appointed. If the clerk was employed by the council to perform all the duties pertaining to the office at a stated salary, and it was not specified that any extra fee should be allowed him for performing any particular duty, such as that mentioned,

he is not entitled to any pay in addition to his regular salary for doing the work.

Effect of Assessment Act 1904, on By-laws Fixing Assessments.

92—G. W.—Does the business tax enactment interfere with or affect a fixed assessment secured by by-law passed before the business tax assessment was introduced?

No. Section 226 of The Assessment Act, 1904, provides that "the Act shall not affect the terms of any agreement made with a municipality, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation, etc." The latter part of the section enacts that "such fixed assessment, etc., shall be deemed to include any BUSINESS assessment or other assessment and any taxes therein in respect to the property or business mentioned in such Act, proclamation, by-law or agreement to which such person or the property of such person would otherwise be liable under the provisions of this Act."

Conduct of Officers at Polling Booths.

93—G. H. C.—At our recent election at one of the polling booths one of the poll clerks who was spiteful at one of the candidates made it his business to mention to nearly every voter before entering closet to vote in the public interest that the candidate was a fool and the persons who nominated him were a bigger fools than the candidate. The persons who nominated him were also candidates and had been in the council for four years previous. The person nominated was on the voters' list and only requested his name put down in order to speak. But after hearing remarks of an insulting nature passed by the opposition decided to let his name stand.

If these facts can be clearly proven can the party take action to upset elections on the grounds of undue influence? If so, what are the proceedings required? Also one of the candidates made it a special business of calling the opposition a fool and other names of a slanderous nature which have the tendency of influencing the electorate to vote otherwise than they should have done had they known the facts of the case.

From the statement of the facts it would appear that the poll clerk was guilty of very improper and undignified conduct, but we do not think it would be ground for voiding the election. We are of opinion that his conduct did not amount to undue influence, as defined by section 246 of The Consolidated Municipal Act, 1903.

Manager of Bank Receiving Taxes May be Appointed Auditor.

94—A. H.—In case a chartered bank is appointed tax receiver for a town would it be illegal to appoint its manager as sole auditor? No.

Not necessary to Publish Local Option By-law after Passing.

95—F. M.—Is it necessary to publish local option by-law after its final passing by council in accordance with sections 375 and 376 Municipal Act 1903? No.

Liability of Council for Payment of Expenses of Certain Services Under The Public Health Act.

96—P. F. S.—At our Board of Health meeting to-day I was instructed to ask you for your quick reply to the following questions:

Can the board of health collect the expenses, 1st for examining diseased animals (tuberculosis, etc.), 2nd for disinfecting houses after any contagious disease, and 3rd for the supply of anti-toxine in use of diphtheria, etc., from the private parties (to whom supplied) or must these items be paid by the council out of the general fund?

1. We are of opinion that it is part of the duty of the medical health officer to inspect animal's suspected to be afflicted with tuberculosis under the authority of section 108 of The Public Health Act (R. S. O., 1897, chapter 248,) and if he is paid a general salary by the municipality, this would cover his charge for such inspection.

2. If the owner or occupant of the infected house is able to pay the expense of disinfection he can be compelled to do so, under the authority of section 82 of the Act.

3. The council should not pay for the supply of anti-toxine, unless the persons afflicted are, owing to their poverty, unable to pay for it themselves.

Liability of Farmer's Son for Statute Labor—Clerk's Fee for Special Work.

97—W. G. W.—1. In this township it is a common occurrence for father and sons, brothers, and sometimes others that are not so closely related to group and assess together parcels of lands owned by them with the understood intention of lessening their statute labor. Is there any way to prevent this grouping when lands are really owned by different parties?

2. Township A. called on engineer and had a drain laid out on town line and served township B. with copy of report. B. gave notice of intention to appeal to referee but finally withdrew appeal without its being heard, each municipality agreeing to pay its own costs. While preparing for the hearing before the referee the clerk of B. was notified by the township solicitor that A. wanted him up for examination for discovery and minute books back over twenty years so as to be prepared. The clerk of B. spent some days at this work previous to settlement and was paid nothing for it. The question is, should A. pay for this work, it having been done for that township?

1. There is no statutory authority for assessing a farmer's son or anyone else as a joint owner of the land with his father or mother (as the case may be) or any other person unless he is actually a *bona fide* part owner of the farm. They should be assessed as farmers' sons as provided in section 23 of The Assessment Act, 1903, or separately, as the case may be.

2. Unless there was an agreement on the part of township A. to pay the clerk of B. for this work, we do not think he can collect anything from township A. for doing it. It could not be taxed as part of the costs of the appeal.

Liability for Costs of Drainage Suit—Clerk's Fee.

98—Ratepayer—1. In case a municipality should become involved in a law suit with another municipality over a special drain should the law costs accumulated be placed on the ratepayers of the municipality or on those specially assessed to the drain?

2. Are there any conditions or circumstances that would change your answer to question No. 1?

3. Is it part of the clerk's duty, as a clerk, to distribute ballot boxes (without extras) in connection with a municipal election?

1. Sub-section 1 of section 95 of chapter 226, R. S. O., 1897, provides that, subject to the provisions of sub-sections 2 and 3 of the section, "all damages and costs payable by a municipality and arising from proceedings taken under the Act shall be levied *pro rata* upon the lands and roads in any way assessed for the drainage work according to the assessment thereof for construction or maintenance, and may be assessed, levied and collected in the same manner as rates assessed, levied and collected under this Act."

2. No.

3. This depends upon the terms of the arrangement entered into between the clerk and the council at the time he was appointed. Unless at that time, or since, the council has agreed to pay the clerk an extra sum for delivering ballot boxes he is not entitled to extra pay for performing this service.

Regulation of Statute Labor—Township Audits.

99—Councillor—1. Can the council of any township regulate statute labor as they see best?

Now what I want to know is, providing a farmer owns 100 acres of land and is assessed for \$4,600 and the council puts six days statute labor against it, now the owner has two sons, both of age and the council adds two days statute labor to each of the boys. Can this be legally done by the councillors? Total number of days 10. Now the township of O. adopted this plan some two years ago and some are objecting. On the other side of the question you let the boys go free and three men without any property have to do as much work as the man who is worth \$4,600,

2. Can you explain through your valuable paper what steps for a council to take to try to have township books audited before nomination day. I have been a member of the township board for three years past and I am not satisfied or have been with the cash statement we had to present to the ratepayers on nomination day. I think the audit book should be on hand on nomination day and then the ratepayers would see the whole transaction for the year and they would be correct?

1. Section 561 of The Consolidated Municipal Act, 1903, empowers councils of townships to pass by-laws for regulating the performance of statute labor. Sub-section 1 of section 9 of chapter 25 of The Ontario Statutes for 1904 prescribes limitations within which this power is to be exercised. Section 6 of the Act last referred to provides that "every farmer's son entered as such on the assessment roll of any municipality shall, if not otherwise exempted by law, be liable to perform statute labor or commute therefor as if he were not so entered"—that is, a farmer's son is liable to perform or commute for one day's statute labor. (See section 5 of the Act).

2. Section 301 of The Consolidated Municipal Act, 1903, provides for the appointment of an auditor or auditors for the month of November or December in any year, to audit the accounts of the succeeding year. Section 302 makes it the duty of the auditor or auditors so appointed to audit the accounts of the municipality monthly. If the council takes advantage of the provisions of this section, all the accounts of the municipality will be audited to the end of the year.

Clerk's Duty as to Preservation of Accounts, Draft By-Laws and Original Resolutions.

100—M. M. J.—What is usually done with municipal accounts after being audited? The skeleton or manuscript by-laws after they are transcribed into the by-law book, and all the resolutions after they are entered or transcribed into the minute book and adopted as read by the council? Is the clerk obliged to keep them heaping up in his office or is he at liberty to dispose of them as rubbish?

We are of opinion that it is advisable to keep all accounts paid by the municipality, whether audited or not, on file in the clerk's office for purposes of possible future reference. By "skeleton" or "manuscript" by-laws, we infer, is meant the original drafts of by-laws. If this is so, we do not think it is necessary to preserve them, after the by-law has been finally passed by the council, and duly authenticated by the signatures of the reeve and clerk, and the affixing of the corporate seal of the municipality, whether transcribed in a book or not. It is only the original by-law authenticated as above that must be preserved. After the original motions passed at a meeting of council have been transcribed into the minute book, and have been adopted by the council at a subsequent meeting, and have been duly authenticated by the signatures of the reeve and clerk of the municipality, we do not think it necessary that the original motions or resolutions should be any longer preserved.

Division of township into School Sections—Assessment of Mining Claims, Railway and Lumber Companies—

101—T. A. M.—Wishing to introduce a by-law to divide township into school sections so that every part shall be included in some section.

1. Can a council legally enact a by-law to divide the whole township in one section?
2. Is the three mile limit binding under all conditions?
3. Could it be divided into two sections; say section No. 4 in which nine tenths of the ratepayers and the school is now situated and section No. 2 with but few families, to be a dormant section without a school?
4. Are mining claims that have been partly developed assessable?
5. Is the right of way of a railway company the only assessable part of the property?
6. Can lumber companies be assessed for store-houses that have been erected on the right of way of a railway company?

1. Sub-section 1 of section 12 of The Public Schools Act, 1901, provides that "the municipal council of every township, etc., shall sub-divide the township into school sections, so that every part of the township may be included in some section, and shall distinguish each section by a number." But no section shall include territory distant more than three miles in a direct line from the school house. The only exception to this provision is where township boards have been established, and we do not suppose that this is the case in this instance.

2. Yes. The latter part of the above sub-section provides that "no section formed hereafter shall include any territory distant more than three miles in a direct line from the school house."

3. We cannot say as to this, not knowing what the size of the sections would be, and how far every part would be from the school house, when erected, in a direct line.

4. We see no reason why these lands should not be assessed in the manner provided by sub-section 3 of section 36 of The Assessment Act, 1904.

5. The property of railway companies is assessable as provided in section 44 of The Assessment Act, 1904, and section 13 of chapter 36 of The Ontario Statutes, 1906, render it clear that the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto, with the exceptions in this section mentioned, shall not be assessed. The exceptions mentioned in the section, which are assessable, are stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses machine, repair, and other shops.

6. We see no reason why a lumber company should not be assessed as a tenant of store-houses erected on railway company lands, and if these store-houses, are part of the premises used and occupied by the companies for the purpose of carrying on their business, they are liable to a business assessment also, calculated on their assessed value.

Selection of New School Site --Division of School Section.

102—J. S.—The school house in No. 11 was burned down 1½ years ago. The trustees called a meeting of ratepayers to decide where to build a new school. The arbitrators picked a different site from any of the ones chosen by the ratepayers. The trustees then called a meeting to raise debentures to build school. The ratepayers refused to build on site chosen by arbitrators. Then majority of ratepayers and majority of trustees decided that as section was very large they could not place one school to accommodate all the section so they went to council asking them to divide the section and make it into two sections. Has the council power to divide the section under the circumstances?

The arbitrators acted apparently within the authority conferred on them by sub-section 2 of section 34 of The Public Schools Act, 1901, as amended by section 2 of chapter 30 of The Ontario Statutes, 1904, in selecting a school site different from that chosen by the trustees. If, however, at a special meeting called for the purpose, under the authority of sub-section 1 of section 74 of the Act, the ratepayers re-use to sanction the raising of the money necessary to enable the trustees to build the school house, the council has no authority to issue the required debentures, and thus the proceedings would be blocked. If it considers such a course best in the interest of all parties concerned, the council may divide the section into two sections, if the proceedings mentioned in sub-section 2 of section 41 of the Act are taken before the passing of the necessary by-law.

Public School Trustee may be Assessor.

103—J. A. F.—Can a public school trustee hold office of assessor in same municipality?

Yes.

Liability of Steam Railways for Statute Labor.

104—J. A. J.—A railroad runs through this municipality when tax notice was resented for 1906 there was a tax of \$6, statute labor included. The railroad company's reply was that by The Assessment Act of 1904 they were exempt from statute labor.

1. Are they exempt from statute labor?
2. What section in The Assessment Act of 1904 exempts them? (This municipality is in an unorganized district.)

1 and 2. We are of opinion that the railway company is not exempt from statute labor. Sub-section 4 of section 44 of The Assessment Act, 1904, provides that "a railway company assessed under the section shall be exempt from assessment in any other manner for municipal purposes except for local improvements," but we do not think that this can be construed to mean that the company is exempted from the performance of statute labor or paying commutation therefor.

Power of Council to Refuse Pool Room License.

105—A. B. C.—A by-law is in existence in our township for licensing and regulating pool rooms. A license has been refused by the council. Nothing in the by-law is said reserving the right which the statutes give the council the power of granting or refusing a license. The by-law was drawn up in 1906. Was the action of the council legal or not?

A municipal council has no right to refuse a license to any person who is willing to pay the license fee for keeping a pool room.

Effect of Holding First Meeting of Council on Wrong Day.

106—W. C.—Our town council was called together on the evening of January 9th, the oath of office taken by each member and business immediately proceeded with, the mayor and all the councilors being present. Regular business was transacted, committees appointed for the year and a by-law electing a representative to the public library board, another to the collegiate institute board, also auditors; these three appointments being included in the one by-law which was given a first, second and third reading in the regular way. We now find that the meeting should have been held on the 14th instead of on the 9th.

The question is, was this a legal meeting or law; can we make it so?

We do not think that the fact that this meeting was held on the 9th instead of the 14th of January last would render this meeting or any of the municipal business then transacted illegal.

Liability of County to Renew Bridge and Dam.

107—J. H. M.—A road was, I believe, made originally by the party who built a saw-mill near a dam on the road allowance and in '79 the road was established and assumed by the townships adjoining in lieu of the town line which is a gore and lies some eighty rods east of the 8th concession line marked on plan.

Some twelve or fifteen years ago the saw-mill was abandoned and removed; Lot 22 in the 8th was then sold to an angling company, which lot contains most of a pond but not quite all, and we contend that they have no rights further than to the road allowance. They claim however that they bought the whole dam. Two years ago the townships interested asked the county to assume the bridge or tumbling dam it answering both purposes which they did under section 617, sub-section 2, Edw. VII 1903.

The bridge has now washed away and also a considerable portion of the road making a gap of about seventy feet. The county has made some repairs to the bridge and road since assuming it. The angling company have also made some slight repairs to the dam near the tumbling dam and have had a man who lives near there employed to look after it in their interest.

1. Must the county build a bridge that will answer the purpose of a tumbling dam for the fish company and will admit of the water being raised to its original height in pond or can the county build a small bridge or arch over the creek at its bed on the level of the bottom of the pond as it is now when drained, and fill gap with earth?
2. Can the county change the location of bridge to any point in the dam by so doing it would overcome a bend in the stream?
3. Can the county abandon this portion of the road altogether and make a road in its stead which would not dam up the water and would only require a small bridge without being liable to the fish company for any neglect to rebuild bridge on original road?

4. Must the angling company not bear some of the expense in connection with the construction of bridge or repairing the dam in case it has to be made similar to what is formerly was?

1. From the facts stated we understand that the dam forms part of the road, duly established by the adjoining townships in lieu of the town line between them and was assumed by the county council as a county bridge two years ago. If this is so, we do not see what ground the Angling Co. has for its claim to ownership of the dam or bridge. In replacing the bridge over the stream on the road allowance we do not think the county can be compelled to reconstruct the dam. If the Angling Co. desires this, it must do the necessary work. It would appear that all that the county need do is to build such a bridge as will carry the road over the stream for the accommodation of the travelling public.

2. We are of opinion that the county council is at liberty to exercise its discretion in this matter.

3. Yes.

4. If the Angling Co. desires the rebuilding or renewal of the dam, they must bear the expense of the work themselves.

Mode of Assessing Real Property--County Equalization--Irregularities at Elections.

108—D. C. Y.—1. Assessment Act 1904: How would you suggest that the assessor is to arrive at the actual value of real property? Is he to take the amount of assessment to be what the property would sell for by private sale or what the property would be knocked down at a public auction of same, for cash in both cases (not on time)?

2. If a township assessment roll at present is taken by the county without alternation for equalization purposes in levying the county rate for such, would it seem that the valuations in said township are taken as a standard by the county council?

3. The electors vote on and carry with a good majority a local option by-law; at one of the sub-divisions the deputy returning officer held the poll across across the road on the next concession to one set forth in by-law, but on same lot as advertised in by-law. Owing to lack of accommodation at place set by by-law the poll was held just across the road in the kitchen adjoining a hotel where the poll for elections of municipal councils has been held for a number of years. Are you of the opinion that because of this slight deviation the by-law could be quashed by parties desiring to do so? In every way as far as known the vote taken was a true one and all right in every other particular. Do you think a judge would declare the by-law void under such circumstances?

1. The actual value of real property for assessment purposes is not the price it would bring at a forced sale by public auction, but the amount it would realize, if sold in the ordinary course of business, for what, under all the circumstances of the case, it is actually worth to an owner who is not compelled to sell it at a sacrifice figure.

2. This question is somewhat difficult to understand, but if the county council for equalization purposes does not find it necessary to raise or lower the assessed value of a municipality in the county, it no doubt considers that assessed value proportionate to the assessed value of other municipalities in the county.

3. We do not think the deputy-returning officer had any authority to alter the place of polling, and section 105 of The Consolidated Municipal Act, 1903, provides that "no election for any municipality, or for any ward thereof, shall be held in a tavern or in a house of public entertainment licensed to sell spirituous or fermented liquors." Unless, however, this irregularity could be shown to have affected the result of the voting, we think it would not be held to be a ground for quashing the by-law, but that it would be cured by the provisions of section 204 of the Act.

What Income Assessable.

109—Subscriber—Re Assessment of income from personal earnings (Sec. 5, sub-section 19) Assessment Act 1904.

Is it gross or net earnings that are assessable? Please explain the method of assessing income from personal earnings.

The net income from personal earnings is assessable, that is, that portion of a ratepayer's income derived from the business or businesses in which he is engaged, after deducting therefrom the expenses of and incidental to the carrying on of such business or businesses.

Qualification for Councillor of Member of Local Board of Health Effect of Transaction of Municipal Business by Disqualified Councillor.

110—A. B.—1. In a city or town of over four thousand inhabitants it is provided that a board of health shall be constituted, consisting of the mayor and six ratepayers; last year a ratepayer was appointed to fill a vacancy and at the last municipal election this ratepayer was elected a member of the municipal council.

Can he legally hold a position in the council not having resigned from the board of health?

2. If he is holding his position in the council illegally, would any act of the council be invalid by reason of his being a member?

1. We do not think that the ratepayer was disqualified as a candidate for election to the council of the town by the mere fact that he was a member of the local board of health at the time of his election.

2. Even if he was disqualified, which, as we have stated, we do not think was the case, the business of the council would not be illegal by reason of his participating in its transaction.

An Irregular Assessment.

111—D. E. M.—Our assessors did the assessing for 1907 in the fall of 1906 but failed to distribute the assessment notices. Now some of the ratepayers are saying that they will not pay their taxes as they did not receive the notices of assessment.

1. Could they successfully refuse to pay their taxes on these grounds?

2. Is there any way of getting over the difficulty and using the assessment as made then?

3. Can we amend our by-law; changing time of assessing back from fall to the spring as we did before we changed it?

4. If we have to appoint new assessors now and do the work over again can the old assessors claim any pay for the work, which they did, but did not complete?

1. We do not think so, assuming that the assessors returned their rolls in the manner required by The Assessment Act, 1904. Section 66 of the above Act, 1904, provides that "the roll as finally passed by the Court (of Revision) and certified by the clerk as passed, shall, except in so far as the same may be further amended on appeal to the Judge of the County Court, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 46 of this Act, or the omission to deliver or transmit such notice."

2. We see no reason why this assessment should not be used as a basis for taxation this year.

3. The by-law changing the time for making the assessment may be repealed by the council, and thereafter the assessment will have to be made at the time mentioned in the statute.

4. If the assessors returned their rolls in the manner required by the Act, no further assessment is necessary. If they have not returned their rolls, and refuse to do so, new assessors should be appointed by the council to complete the work. It is difficult to say whether they are entitled to any pay. That question depends upon whether they have refused to do the work which they agreed to do or have not done it. The ordinary rules relating to contracts must apply, and these rules are that persons entering into contracts must fulfil them in order to become entitled to receive the money agreed to be paid for their work.

Councillor May be Secretary-Treasurer of a School Section.

112—G. W. H.—1. Can a councillor in a municipality in a District act as secretary-treasurer for a school section in the municipality of which he is a councillor?

We see no objection to a councillor holding the office of secretary-treasurer of a school section in his municipality. He may do this, even if he is a member of the board of trustees since the enactment of section 3 of chapter 34 of The Ontario Statutes, 1906.

Power of Council to Divide School Section.

113—A SUBSCRIBER—The schoolhouse in S. S. No. 11 in this township was burnt, and the people wanted two schools, but could not decide where to place them. It was then up before arbitrators, who decided on one school, but not on the site where the majority wanted it. They have appealed to the council to have the arbitrators' award set aside, and to give them two school sections. Has the council power to do so, or had the arbitrators' award to stand for five years?

If the school section is allowed to remain as it was constituted at the time the arbitrators made their award, this award will bind all parties concerned for at least five years, as to the school site selected. We do not think, however, that the existence of this award will prevent the council from exercising the power to divide the school section into two school sections, conferred by section 41 of The Public Schools Act, 1901, if it sees that it is in the best interests of the ratepayers interested to do so. The council should take care that all proceedings preliminary to the passing of the necessary by-law, prescribed by sub-section 2 of section 41 of The Public Schools Act, 1901, are strictly observed.

Correction of Mistakes in School Levies.

114—L. N.—1 The assessment of 1906 of B. township was raised and the general school rate was the same mills on the dollar as 1905 and one of the largest school sections in the township paid about \$28.00 more on the general school rate than the \$150 which the law allows them. Can the trustees of said section make the council pay it back to them?

2. The said school section raised a debenture to build a school house three years ago. The assessment of the township has raised since then; can the trustees collect the amount raised above what will pay the debenture?

1. The council having raised by general levy upon the property in the whole township more than what was necessary to pay the various school sections what they were each entitled to, we are of the opinion that the surplus should be credited to that fund and so much less raised next year, but we do not think that any section can claim what it thinks is its share of the surplus.

2. We do not see how an emergency of this kind could arise. No matter what the assessment of the property in the section liable for public school taxes may be, the municipality should impose a rate sufficient to raise only the amount required to pay the school debenture. If a mistake has been made, and too large an amount levied, the mistake may be corrected by the council, under the authority of sub-section 3 of section 71 of The Public Schools Act, 1901.

Election of School Trustees--School Trustee Not Required to Make Declaration of Qualification.

115—Colborne—1. In addition to the election by ballot, of three trustees retired by lapse of time, in connection with the election for the village council, a requisition was placed in time in the clerk's hands to have a trustee elected to fill a vacancy caused by resignation and a demand was made at the nomination meeting to have the candidate elected by acclamation for the vacancy caused by resignation. The clerk ruled that all would have to be elected regardless as to which one would be assigned the vacancy caused by resignation. Was the clerk on the right legal line?

2. The clerk ruled also that candidates for the school board would not be required to furnish a property qualification. Was he right as to this?

1. We are of opinion that the clerk was right in his contention. There were apparently four vacancies on the school board to be filled. The cause for any of the vacancies would not effect any change in the method of electing a candidate to fill it.

2. We think the clerk was correct in this opinion also.

Councils May Subscribe for Municipal World--Clerk to Secure Municipal Forms.

116—R. H. S.—1. There is considerable criticism by the rate-payers of our municipality regarding the six copies of your MUNICIPAL WORLD which our municipal officers have been getting in the past at the expense of the municipality. Is this legal or is it not; if so please give an explanation and also refer me to the section and Act where it may be sanctioned? Some people compare your paper to a newspaper. How could they do so?

2. Which is it, the clerk or treasurer's duty, of a municipality, to secure the forms from year to year of the oath to be attached to municipal collector's rolls which the collector is supposed to take on returning his roll to the treasurer?

1. We do not think this criticism fair or in any way justifiable. THE MUNICIPAL WORLD cannot by any argument be placed on the same plane with the ordinary newspaper. Our object in publishing it is solely to convey to municipal councils and their officers useful information in municipal matters, and to aid them in every way in the proper and regular performance of their duties. In this endeavor, from approving comments and the favorable manner in which our journal has been received for the past sixteen years, we venture to believe that we have attained at least a fair measure of success. It is not illegal for the council to subscribe for THE MUNICIPAL WORLD and pay the subscription price out of the municipal funds, and this opinion is borne out by the language used in section 34 of chapter 22 of The Ontario Statutes, 1904.

2. The clerk should obtain this form at the expense of his municipality.

Imposition of Dog Tax—By-Law Increasing Liquor License Must be Submitted to Electors—Contents of Collector's Notice.

117—J. C.—1. Can a township council impose a tax on dogs without paying for sheep killed by dogs?

2. Has the council power to increase the amount to be paid for tavern licenses without submitting by-law to vote of electors?

3. Is a collector's notice of taxes written with a lead pencil and not containing the number of mills on the dollar, in the several rates, legal?

1. Yes. The first part of section 8 of chapter 271 R. S. O., 1897, provides that "in case the council of any city, town, township, or incorporated village deems it advisable that the tax by this Act established should be maintained, but that the application of the proceeds thereof by this Act provided should be dispensed with, it shall be lawful for such council by by-law to declare that such application shall be dispensed with."

2. No. Sub-section 1 of section 11 of chapter 47 of The Ontario Statutes, 1906, provides that "the council of any municipality may by by-law increase the duties to be paid for tavern or shop licenses therein beyond the amounts hereinbefore provided, but every such by-law shall, before the final passing thereof, be submitted to and approved by the electors in the manner provided by The Consolidated Municipal Act, 1903, with respect to by-laws which, before their final passing, require the assent of the electors of the municipality."

3. We do not think the circumstances stated would render the collector's notice illegal. He is not bound to give the written notice at all. Sub-section 1 of section 99 of The Assessment Act, 1904, renders it sufficient if he "call at least once on the person taxed at his usual residence or place of business if within the municipality in

and for which he has been appointed, and shall demand payment of the taxes." If however, the collector chooses to give the notice it should contain the particulars mentioned in sub-section 3, of section 99.

Method of Assessing Income.

118—F. G.—A farmer sold farm and personal property in March 1906 for, say, \$1,200 and bought a property in town for \$2,000, leaving \$1,000 on mortgage, at 5%. (No objection to his property assessment at \$1,700.) What should he be assessed for income (for 1907). He says he got only \$50 income to December 31st, last, on funds in bank and he should not be assessed for more now, under sub-section 2, section 11, chapter 23, Ontario Statutes, 1904? (You will notice that when taxes come due next December he will be in receipt of twenty-two months income on his invested funds; only pay twelve if assessed now for \$500 income only.)

The question being simply, is assessment to be at the rate of income on December 31 or for receipt of income at that date for 1907.

We do not agree with the ratepayer's contention. His income is apparently a fixed amount derived from moneys invested and capable of being estimated for the current year, and the sum he receives or will receive this year from this source should be assessed. As this is not income derived from *personal earnings*, no part of it is exempt from assessment under paragraph 19 of section 5 of the Act.

Liability for Statute Labor.

119—R. B. W.—1. A. B. is assessed as freeholder for house and lot, four days statute labor, also two days more on income of less than \$1,000 a year. Is it lawful to levy statute labor on income?

2. C. D. is a tenant; house and lot, income \$6,000; landlord pays taxes on house and lot. Is C. D. liable to statute labor?

3. T. B. rented 150 acres of land. Landlord to pay all taxes and do statute labor. Is it right or legal for township clerk to levy one day more statute labor on T. B. in addition to that?

4. Has the township council the right to levy statute labor on income, or to assess income in addition to property as in case of A. B.?

1. Yes. Sub-section 1 of section 9 of chapter 25 of The Ontario Statutes, 1904, provides that "every person assessed upon the assessment roll of a township shall, if his PROPERTY is assessed at not more than \$300 be liable to two days' statute labor, etc." The word "property" includes the income for which a ratepayer is assessed.

2. No, but if the statute labor is not performed the commutation is chargeable against the land.

3. No. The statute labor is chargeable in respect of the lands, and we assume that the tenant is assessed therefor jointly with the landlord. The tenant is therefore "otherwise assessed" in the municipality, and not liable for the statute labor mentioned in section 5 of the Act.

4. Yes.

Disposition by Clergymen of Marriage Licenses.

120—J. D. F.—In answering question 19 in the January number you say there is no provision requiring the clergymen to forward the license to the Department. Kindly look up section 15, chapter 13, 5 Edw. VII.

See our reply to question number eighty-one in this issue.

Mode of Calculating General School Levy in Union Sections.

121—A. T.—Which of the following ways is correct to figure taxes on union section composed of parts of three townships, B., E. and C. Equalization figures are: B. 50%, E. 36% and C. 14%. Two teachers employed. By general rate, B. and E. are entitled to raise \$500 each for teachers' salaries; C. is entitled to raise only \$250.

| | | | |
|-------------------------------------|---------------------------|--|----------|
| Trustees' requisition, total \$650. | | | |
| 1st. | B., share of \$650 at 50% | | \$325 00 |
| | E., " " " " 36% | | 234 00 |
| | C., " " " " 14% | | 91 00 |
| | | | \$650 00 |

| | | |
|--|--------------|----------|
| nd. B., general school grant for 1 teacher | \$300 at 50% | \$150 00 |
| " " " " " 2 " | 200 at 50% | 100 00 |
| E. " " " " " 1 " | 300 at 36% | 108 00 |
| E. " " " " " 2 " | 200 at 36% | 72 00 |
| C. " " " " " 1 " | 150 at 14% | 21 00 |
| C. " " " " " 2 " | 100 at 14% | 12 00 |
| | | \$465 00 |

Trustees' requisition \$650, subtract \$465, balance \$185 :

| | |
|---------------------------|----------|
| B., share of \$185 at 50% | \$ 92 50 |
| E. " " " " 36% | 66 60 |
| C. " " " " 14% | 25 90 |

| | |
|-----------------------------|----------|
| | \$185 00 |
| Total of general S. bonus.. | 465 00 |
| | \$650 00 |

By the last method of figuring :

| | |
|--------------------|----------|
| B. pays total..... | \$342 50 |
| E. " " | 246 60 |
| C. " " | 60 00 |

By the first method of figuring :

| | |
|---------------|----------|
| B. pays | \$325 00 |
| E. " | 234 00 |
| C. " | 91 00 |
| | \$650 00 |

We cannot agree with either method of making this calculation, except in so far as it relates to the general school levies to be made in Townships B. and E. This is governed by sub-section 8 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906. The general school levy in Township C. is regulated by sub-section 2, and no provision appears to be made for its apportionment. By sub-section 7 it is provided that the portion of the trustees' requisition to be levied by the respective township councils on the portions of the union school section within their jurisdictions, over and above the amount of the general school levy is to be levied and collected out of the taxable property of the public school supporters of the union school section, each in the proportion which such taxable property within its jurisdiction bears to the taxable property of public school supporters in the whole union section. These sub-sections are far from clear, and from them it is very difficult to arrive at a basis for this calculation. The Legislature, at its present session, should simplify the Act in this particular.

Application of Section 70 of Public Schools Act—Collection of General Rate—Tenure of Office of Pathmaster—Qualification of School Trustee for Councillor.

122—N. P.—1. Will you kindly explain through your paper if section 70 of The New School Act applies to townships in the district of N? The Act seems to apply only to townships in organized counties and no provision being made for districts.

2. Is the secretary treasurer of school board elected by the ratepayers or by the trustee board?
3. Can the general rate be collected from a resident who is not included in any school section?
4. Do a pathmaster's duties cease at the return of his list or does he hold office until his successor is appointed?
5. Can a school trustee legally be elected a member of the township council?

1. We are of opinion that it does not, and have so expressed ourselves in these columns. Elsewhere in this issue appears a letter from the Deputy Minister of Education, which is somewhat to the contrary. He intimates that sub-section 3 of section 70 (as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906) applies to ALL townships, whether located in an organized county or not. This may have been the intention of the framers of the new section, but the use of the word "such" in the first line of sub-section 3, tends to defeat it.

2. He should be appointed by the board of trustees. (See sub-section 1 of section 17 of The Public Schools Act, 1901).

3. No. A ratepayer whose property is not included in any school section in the township, is not a public school supporter of the municipality, and no part of the levy mentioned in section 70 of The Public Schools Act, 1901, can be collected from him.

4. He holds office until his successor is appointed.

5. This municipality, being a township, since the enactment of section 3 of chapter 34 of The Ontario Statutes, 1906, members of boards of trustees of school sections therein, are eligible as candidates for membership in its council.

Rights of Municipality to Timber on Road Allowance.

123—F. N. M.—What are the rights of municipalities in the free grant districts to timber on road allowances in sections of land that are still vested in the crown or under license. Does the 2% on the pine dues cover all the revenue that a municipality can get on such timber?

We assume that the percentage referred to is that provided for by section 10 of chapter 32, R. S. O., 1897. If this is so, we are of opinion that the only revenue the municipality can derive from timber on roads on Government lands under license is the 2 per cent. of the dues mentioned in that section. In order to be entitled to this payment the council must have passed a by-law for preserving or selling the trees upon the Government road allowances in the municipality.

Powers of Local Treasurer as to Distress—Goods Exempt from Seizure for Taxes—Time for Distress—Assessment of Telephone Company—Opening of Road.

124—E. S.—1. Can the treasurer of a township distrain for taxes as per chapter 23, section 103, of The Assessment Act, 1904, after the roll has been returned by the collector? Also see section 141.

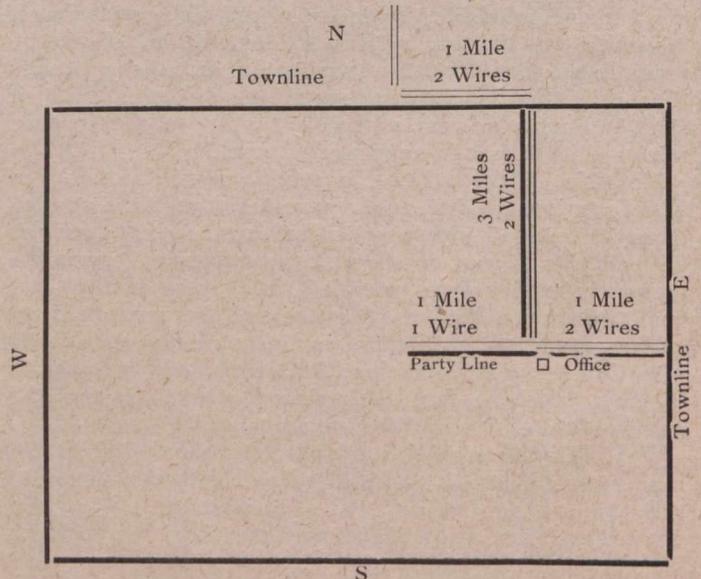
2. Are same goods and chattels exempt as under an execution for ordinary debt?

3. A by-law was passed last August allowing 5% off on taxes paid previous to December 16th and 5% imposed on taxes not paid before January 1st, 1907. On the collectors' notice and demand for taxes the above notice was given, also that after 15 days' notice unpaid taxes were liable to be distained for payment thereof.

Can the collector distrain after 15 days notice and demand regardless of the notice allowing percentage off up to December 16th or the additional charge imposed on January 1st?

Some ratepayers claim the collector cannot do so until after the expiration of the 15 days after December 16th or January 1st. Does section 103, 1 chapter 23, 1904, apply to this point?

4. Enclosed find sketch of a local telephone company operating in this township. There is a party line, one mile, one wire. Should that line as well as other lines of the company, in this township, be assessed at actual value as per clause 7, chapter 36, 1906?



5. In this part of N. district the surveyors in surveying the townships simply blazed out the concessions and sidelines for the purpose of laying out lots. Each locatee has to pay the Crown fifty cents per acre for the road allowance, as well as for the balance of the lot. Five per cent. is reserved for roads. Can the municipal council deviate a road around a rock on a lot without compensating the locatee, as per chapter 26, section 2, 1898? Not over three per cent. would be required to be taken off the lot for roads. The lot has been sold to the locatee by the Crown, but is unpatented yet. Would section 3 also apply?

1. We do not think the local treasurer has the power. He may receive taxes between the time the roll has been returned to him by the collector and the date of his sending to the county treasurer the statement mentioned in section 116 of the Act, as provided by section 119, but no authority is given him to make a distress to realize the amount. Section 141 applies only to the county treasurer.

2. Yes, unless they are the property of the person taxed, or of the owner, though his name does not appear on the roll—in this event there is no exemption (see sub-section 4 of section 103 of the Act).

3. The existence of this by-law does not interfere with the authority of the collector to distrain to realize the amount of any taxes remaining unpaid for fourteen days after notice or demand made or given pursuant to sections 99, 101 or 102 of the Act.

4. This is apparently a party line, less than twenty-five miles in length, and is therefore exempt from assessment under sub-section 3 of section 14 of The Assessment Act, 1904.

5. The sub-section referred to does not appear to be now in force. It was originally enacted as sub-section 2 of section 121 of the former Assessment Act (R. S. O. 1897, chapter 224). This Act was repealed as shewn in schedule M. appended to The Assessment Act, 1904, and sub-section 2 of section 121 was not re-enacted in the Act respecting statute labor (chapter 25 of the Ontario Statutes, 1904). We are of opinion, however, that the council of the municipality may open and establish the road required by by-law passed under section 637 of the Consolidated Municipal Act, 1903, after having observed the preliminary proceedings prescribed by section 632 of the Act.

Though the Crown has reserved five per cent. for roads, we have been unable to find any statute giving a municipal council power to take advantage of the reservation, and in the absence of such power we cannot see how a municipal council can obtain any reduction from the value of the land actually expropriated for road purposes.

Declaration of Office of Poundkeepers, Etc.

125.—J. G. B.—Are poundkeepers, fenceviewers, medical health officers and members of boards of health legally qualified to act—they having been appointed by regular by-law, but have not signed declarations of office.

Poundkeepers and fenceviewers should make the declaration of office mentioned in section 313 of The Consolidated Municipal Act, 1903, but their failure to do so does not render their acts illegal. Medical health officers and members of boards of health are not required to make any declaration of office.

Qualification of Voters on By-Law Exempting From Taxation.

126.—A. A. H.—At the last municipal elections the ratepayers of this town voted upon a by-law granting a manufacturing establishment exemption from municipal taxation for 10 years. By section 591a, sub-section g of The Consolidated Municipal Act, 1903, this exemption amounts to a bonus. By section 591, sub-section 12a, it is provided that no such by-law shall be passed until the assent of the electors has been obtained in conformity with the provisions of the act in respect of by-laws for granting bonuses to manufacturing industries. The question I would like you to answer, is, who were entitled to vote on this by-law? Under section 353 and 354 of The Municipal Act, R. S. O., 1897, chapter 223, any by-law requiring the

assent of the electors had to be voted on by the persons qualified under those sections. These sections were, however, amended by The Municipal Amendment Act, 1903, (3 Edward VII., sections 75 & 76) by adding the words "for contracting a debt which requires" and these words are to be found in The Consolidated Municipal Act, 1903. A by-law exempting a manufacturing establishment from municipal taxation, except school taxes, cannot it seem to me be properly described as a by-law creating a debt. Section 366a, defines the requisites to the validity of a bonus by-law and states that a certain proportion of the ratepayers who are entitled to vote on the by-law is necessary to carry it. Under The Municipal Act of 1897 it was quite clear that this meant the persons entitled to vote under sections 353 and 354. It seems to me that the difficulty which now confronts me arises from the amendments to sections 353 and 354 not being considered in connection with the sections relating to bonuses to manufacturers and made to harmonize therewith. The Municipal Act, it seems to me, does not require a by-law making a gift of money to a manufacturer which would clearly require the issue of debentures, and by a by-law creating a debt, to be voted on by one class of electors, and a by-law granting exemption from taxation to be voted on by another class of electors. On the other hand, there is the difficulty, as it seems to me that the by-law is not one for contracting a debt.

We are of the opinion that sections 353 and 354 apply to a by-law granting an exemption from taxation. The Legislature has not expressed its intention either clearly or aptly, but it is clear that such a by-law as the one here must receive the assent of ratepayers, and it seems to us that the Legislature intended that the ratepayers qualified under sections 353 and 354 are the ratepayers entitled to vote on such a by-law as this.

A School Audit.

127.—L. S. T.—Trustees of a rural school section presented their report and financial statement without the signatures of themselves or the auditors, to our annual school meeting which the ratepayers rejected by resolution.

The auditors presented no written report, but stated they had examined the collector's roll and found the council had added \$50 to trustees' requisition, which was \$150, thus making it \$200, collected the \$200 from the ratepayers of our section as school tax for 1906, deducted the \$50 they had added and placed it in the general funds of their municipality, then paid the balance (\$150) to the trustees.

The minutes of the annual meeting, also the unsigned trustees' financial statement, were laid before our inspector, who took no action further than to state that it was no concern of the trustees or auditors if the council had added \$50 to trustees' requisition, and when collected placed it in their general funds, so long as the trustees had got the full amount of their requisition, that is \$150. By making the above statement, the inspector induced one of the auditors to sign a report, stating that the unsigned and rejected trustees' financial statement was correct.

1. Was the council justified in adding the \$50 to trustees' requisition?

2. They having done so and refuse to refund it to the trustees, whose duty is it to collect it, and how should they proceed?

3. What was the inspector's duty on receiving the rejected trustees' report and no auditor's report?

4. Was he right in his contention in stating that it was no concern of trustees or auditor what amount council added to requisition?

5. Was he justified in asking auditor to sign the above report in his office when it had never been submitted to the ratepayers?

6. What action, if any, should the ratepayers take in regard to the above report?

1. We do not think so.

2. This money was apparently wrongfully collected from the ratepayers of the school section and belongs to them. The money was not collected by the council for school purposes, and therefore we do not think the trustees can recover it from the council. If the council refuses to refund it on request we are of opinion that each ratepayer can recover the proportionate part he has paid by ordinary action at law.

3. The Inspector's duty was to decide any matters in difference between the auditors in reference to the school accounts as required by sub-section 2 of section 23 of The

Public Schools Act, 1901, and there is nothing in the statement of the facts to indicate that he did not duly perform that duty.

4. We agree with the inspector's idea. The matter in dispute should be settled between the council and the ratepayers from whom the moneys were collected.

5. The inspector was doubtless exercising his discretion in settling the matters in dispute, and without a more complete explanation, we cannot say he was wrong.

6. Since the item of \$50 seems to be the only one in dispute, we do not see that the ratepayers can do otherwise than proceed as stated in our reply to question number two.

General School Levy—Location of Surplus School Moneys—Employment of Other Than Township Engineer.

128—J. E. H.—We have a school section, \$272,000 assessment, with one board of trustees and two distinct schools and two teachers each principal.

1. Can each school demand \$300 for general rate, average being over \$30,000?

2. What is the minimum salary of each teacher?

3. If each receive \$300 general rate, will not minimum salary be \$500 each?

4. Is there any statute for this case?

5. Would it be to the interests of section to divide it?

6. If any surplus school money on hand should it be in the hands of the township treasurer or secretary-treasurer of school board?

7. In Ditches and Watercourses Act, after engineer has made an award, no appeals, can any one of the award call on another engineer to examine the work when done not being satisfied with the first one, who relet some of the work again? What part has the council to do in the matter, or should they interfere between the parties. Some have not paid their share of engineer's expenses. Can they be forced, and how?

8. Can a council force a pathmaster to act?

1. \$300 should be raised for each of these schools in the general school levy as provided by sub-section 2 of section 39 of chapter 53 of the Ontario Statutes, 1906.

2. When the assessed value of the taxable property of the public school supporters of a section is at least \$200,000, as appears to be the case in this instance, the minimum salary of each of these teachers is \$500 (see clause (a) of sub-section 5 of section 39 of the above Act.)

3. Yes, as stated in our reply to question two.

4. We have given the statutory provisions relating to these matters in our replies to the previous questions.

5. This is a matter in its discretion, and for the consideration of the council, if proceedings be taken with this object in view, under the provisions of sub-section 2 of section 41 of The Public Schools Act, 1901.

6. The secretary-treasurer of the school board.

7. We assume that the engineer who made the award was the one appointed by the council to carry out the provisions of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) under the authority of section 4 of the Act. If this is so, no other engineer has any right to interfere, and the council has no authority to enforce payment of his fees either under section 30 of the Act or otherwise. The engineer will have to look to the person or persons who employed him for payment of his charges.

8. No, but the person appointed is liable under the common law to a fine for refusing to accept this office.

Not a County Bridge.

129—COUNCILLOR—A county line between counties A and B deflects to escape running down creek. A tongue of land juts out where bridge on concession 4 is built, the county line running back two three rods from bank of creek at bridge, but county line is

running into creek a few rods each side of bridge at tongue of land.

Can we compel the counties to build and repair bridge on concession 4 as shown in sketch.

We do not think so, unless it is over 300 feet in length, and proceedings have been taken to have it declared a county bridge under the authority of section 617a of The Consolidated Municipal Act, 1903. Since the bridge appears to be located wholly on the concession line, it does not fall within the purview of section 617 of the Act.

Application of Section 70 of The Public Schools Act.

130—F. W. B.—I find in the MUNICIPAL WORLD of September, on page 235, a clause relating to general school levy in townships in districts, which states that we cannot levy a general school rate legally and that each school section must raise the amount required in their own sections, and on these grounds I struck the rate in each section respectively. We find that in one section there is quite a heavy rate and the trustees of said section are dissatisfied and have written the Minister of Education for his opinion and in his reply does not definitely answer the question.

In striking the rate we have been governed by section 39, chapter 53, 1906 Statutes. I enclose copy of letter received from the Minister of Education which does not enlighten us in the least.

"Copy of Letter"

I am directed by the Minister of Education to acknowledge the receipt of your letter of the 14th inst.

You will see by section 39 of the amendments to The School Act, sub-section 3, that the municipal council of the township is required to levy the sum of \$150 at least for every public school where a teacher or principal teacher is engaged for the whole year the provisions of sub-section where \$300 is required to be raised applies only to townships in organized counties.

The trustees would of course make their further request to township council for such sums to be raised in their own section as that required by the work of the school.

(Signed)

A. H. A. C.

Deputy Minister of Education.

We have given this matter our careful consideration and adhere to the opinion we have already expressed. See also our reply to clause 1 of question number 122 in this issue.

By-laws Regulating Plumbing.

131—W. H. E.—Our town is installing sewers and waterworks, and will have to formulate a set of by-laws governing the plumbing and sanitary installation of same. If you have a copy of some standard systems we would like to procure them. If not, could you give us the name of some town or city that has its by-laws printed so that we could get a copy?

The city of Brantford has in printed form a very complete set of by-laws governing the plumbing, etc., in connection with its sewers and waterworks. We might also refer you to the towns of Galt, Berlin and Brockville, which also have by-laws.

The discussion going on all over the Province in regard to better protection of sheep being killed by dogs shows that a strong feeling prevails. At present some councils limit the value of the sheep to \$9, and others to different figures. A man can recover the two-thirds value of his sheep from the funds of the municipality. If the council will not pay it, this aggrieved person may sue for his rights. But why should a man get only two-thirds of his sheep's value. The taxation of dogs was made for this purpose, and the fine so created is more than sufficient for the full payment of all damages. They say the cutting off of the other third aids in the discovery of the owner of the dog, who then has to pay this extra. But, however well this looks on paper, it does not work out in practice, for whoever owned a dog that killed sheep, the onus of proving the property would be too much for the bother of the work. The sheep industry is too important to allow a drag on it in this Province. Every municipality should pay the full value as determined by arbitration.