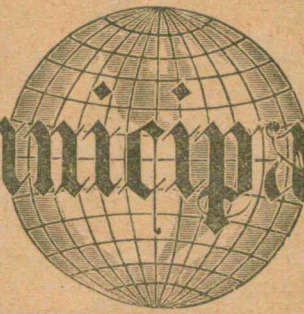


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The Municipal World

PUBLISHED MONTHLY IN THE INTERESTS OF



THE MUNICIPAL INSTITUTIONS OF ONTARIO

Vol. 7. No. 1.

ST. THOMAS, ONTARIO, JANUARY, 1897.

Whole No. 73

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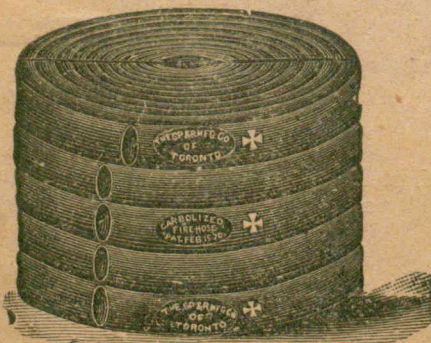
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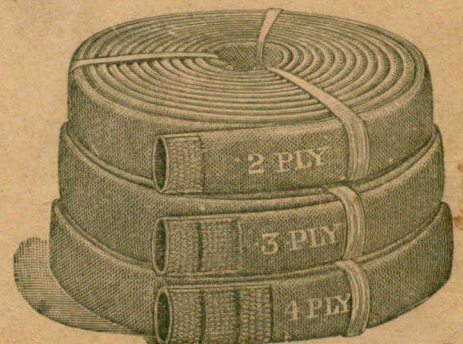
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Assessment Rolls and Forms.

- Sheets Assessment roll paper.....
- Sheet Assessment roll paper, non-resident
- Assessment notices.....
- School census books.....
- Declarations for parties to fill in...
Section 42.
- Affidavit by person claiming to be placed on the roll as voter.....
Forms A and B, Manhood Suffrage Act.
- Assessors' Guides,.....
- Municipal clerk to assessor, notice, with list of lands liable to be sold for taxes, with blank for assessor's return.....
Sections 141 and 142.
- Clerk's occupied return to county treasurer.....
Section 143.
- Assessors' certificates.....
- Recapitulation of assessment roll..
- Assessment rolls 12 sheets, cloth..
- Assessment rolls 12 sheets, leather.
- Assessment rolls 18 sheets, cloth..
- Assessment rolls 18 sheets, leather
- Assessment rolls 24 sheets, cloth.
- Assessment rolls 24 sheets, leather.
- Assessment rolls 30 sheets, cloth..
- Assessment rolls 30 sheets, leather.

The above include two sheets non-resident paper bound in each roll.

- Assessment rolls 36 sheets, cloth..
- Assessment rolls 36 sheets, leather
- Assessment rolls 42 sheets, cloth..
- Assessment rolls 42 sheets, leather.
- Assessment rolls 48 sheets, cloth..
- Assessment rolls 48 sheets, leather
- Assessment rolls 54 sheets, cloth..
- Assessment rolls 54 sheets, leather.
- Assessment rolls 60 sheets, cloth..
- Assessment rolls 60 sheets, leather.

The above include three sheets non-resident paper in each roll.

Assessment rolls any size or style of binding to order.

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

Covers for assessment rolls.....

Forms Required by Jurors' Act.

- R. S. O., Chap. 52.
- Oath to be taken by selectors....
Section 21.
- Report of selectors, first, second, third and fourth divisions.....
Schedule A, section 28.
- Set of forms for annual report....

Collectors' Rolls and Forms.

- Sheets Collectors' roll paper
- Sheets Collectors' roll paper, non-resident
- Collectors' receipts, bound in books of 100
- Warrant to distrain for taxes....
- Notice of sale for taxes.....
- Notice to tenant to pay rent to collector.....
- Collector's account to treasurer....
Section 135.
- Collectors' bonds
- Collectors' Guide, with notes.....
- Collector's roll, 12 sheets, leather..
- Collector's roll, 18 sheets, leather..
- Collector's roll, 24 sheets, leather..
- Collector's roll, 30 sheets, leather..
- Collector's roll, 36 sheets, leather..
- Collector's roll, 42 sheets, leather..
- Collector's roll, 48 sheets, leather..
- Collector's roll, 54 sheets, leather..
- Collector's roll, 60 sheets, leather.
- Collector's roll, any size or style of binding to order.
- Rolls with flexible cloth cover to roll same price as leather.*
- Covers for collectors' rolls.....

Arrears of Taxes.

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

- Clerk's notice of uncollected taxes.
Section 135.
- Municipal clerk to county treasurer, non-resident tax roll
- Section 121.
- Collector to treasurer, statement of uncollected taxes.....
Section 135.
- Municipal treasurer to county treasurer, statement of unpaid taxes.....
Section 145.
- County, treasurer to municipal clerk list of lands liable to be sold for arrears of taxes.....
Section 140.
- Municipal clerk to assessor, notice with list of lands liable to be sold.....
Sections 141 and 142.
- Municipal clerk to county treasurer, occupied return.....
Section 143.
- County treasurer to municipal clerk, statement of arrears to be entered on collectors' roll
- Treasurer's triplicate receipt books
- Certificate of sale for taxes....
Section 173.
- Treasurer's tax deeds.....

Blank Forms Required by the Ditches and Watercourses Act, 1894.

"It shall be the duty of the municipality to keep printed copies of all the forms required by this Act."—Section 9, subsection 2.

- B—Declaration of ownership....
- C—Notice to owners.....
- D—Agreement by owners
- E—Requisition for examination by engineer.....
- F—Notice of appointment for examination by engineer.....
- Notice of filing award.....
Section 18.
- H—Engineers' certificates.....
- Summons, appeal to judge.....
Section 26.
- Full explanatory notes are printed on each form.
- Consolidated Drainage Laws.....
- Packages 300 forms, assorted, in heavy manilla stationery envelope.*

Drainage Act Forms.

- Petition of owners.....
Section 4.
- Oath of engineer.....
Section 5.
- Notice to party assessed.....
Section 16.
- Oath of member of court of revision.
Section 26.
- Summons, court of revision.....
Section 28.
- Notice of complaint.....
Sections 34 or 44
- List of appeals.....
Section 37.
- Form of by-law, four pages fool's cap.....

Tile, Stone and Timber Drainage Act.

- R. S. O., Chap. 38.
- Owners' application for loan.....
Section 8.
- By-law imposing special rate.....
Section 17.
- Statutory declaration of applicant for loan required by Act of 1895.
- Debentures blank.....
Section 5.

Line Fences Act.

- R. S. O., Chap. 219.
- 1. Notice to opposite party.....
Section 4.
- 2. Notice to fenceviewers.....
Section 4.
- 3. Fenceviewers' award.....
Section 7.
- Line Fences Act,

Forms Required under the Voters' Lists Act.

FOR USE OF CLERK.

Form 1—For making printer's copy of Voters' List. Subdivisions

State number of polling subdivisions in list when ordering Form 1.

Form 2—Certificate to be endorsed on Voters' List

Form 3—Clerk's notice of first posting of Voters' Lists

Form 4—Voters' notice of complaint ground of disqualification

Form 5—Notice and application by voter to whom persons have transferred property

Form 6—Voters' notice of complaint

Form 7—Clerk's report in case of appeals and complaint to the judge

Form 9—Notice to be posted by clerk in his office with list of complaints

Form 10—Clerk's advertisement of in newspaper.....

Form 11—Clerk's notice to parties complaining

Form 12—Clerk's notice to parties complained against

Form 14—Report of clerk when applying for certificate under section 16.....

FOR USE OF COUNTY JUDGE.

Form 8—Judge's order for appointing court of hearing of complaints and appeals

Form 13—Subpoena referred to in section 10

Form 15—Certificate of no complaint

Form 16—Statement of alterations by Judge on full sheet

Form 17—Certificate of Judge

Form 18—Order for payment of costs

Form 19—Writ of execution.....

Form 20—Order of assessment of persons omitted from roll

Form 21—Application of judge against delinquent clerk.....

Form 22—Summons—"The Voters' Lists Act"

Poundkeepers' Forms.

Acts respecting pounds.....

Poundkeepers' statements

Public School Act Forms.

Clerk's notice to trustees with blank requisition on council for school moneys

Notice by township council re alteration of boundaries of section. Section 81.

Assessor's report of equalized assessment of union school section. Section 19.

Agreement for engagement of teachers

Notice to parent or guardian of neglect to educate child

Satute Labor Form.

No. 1, pathmasters' lists (foolscap size) for 30 names, with Act to prevent the Spread of Noxious Weeds, and duties of pathmasters printed thereon.....

No. 2 (half foolscap, very neat) for 18 names, with extract from Noxious Weeds Act printed thereon

Pathmasters to council—Certificates of gravel drawn.....

Pathmaster's notice re noxious weeds

Miscellaneous Blanks.

Declaration of office.....

Declaration of office.....

Declaration of auditor

Declaration of property qualification

Notice to attend court of revision. Section 64.

Oath of member of court of revision

Notice of appointment to office....

Collector's bonds

Treasurer's bonds

Orders on treasurer, in books of 100

Orders on treasurer, in books of 200

Notice to contractors, jobs for sale.

Affidavit to be taken by persons having sheep killed.....

Auctioneer's license

Pedlar's license

Municipal debentures

School debentures

Blank resolutions, pads of 100....

Public Health Act.

Report of infectious disease

Report of death or recovery from infectious disease.....

Consolidated Public Health Act...

Blank forms not included in above list will be supplied to order.

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Assessment and Collectors'

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THE MUNICIPAL WORLD

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

Vol. 7. No. 1.

ST. THOMAS, ONTARIO, JANUARY, 1897.

Whole No. 73

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ST. THOMAS.

Calendar for January and February 1897.

Legal, Educational, Municipal and Other Appointments.

JANUARY.

1. New Year's Day.
By-Laws for establishing and withdrawal of union of municipalities for High School purposes take effect.—H. S. Act, Section 7, (1).
Trustees' Annual Report to Inspectors, due.
By-law establishing Township Boards takes effect.
Separation of Junior Township takes effect.—Mun. Act, Section 28.
4. High School open, second term.—H. S. Act, Section 42.
Public and Separate Schools open.—P. S. Act, Section 173 (1); 173 (2); S. S. Act, Section 79 (1).
Trustees' Report on Truancy to Department, due.
Election day.
5. Make return of deaths by contagious diseases registered during December.—59 Vic., chap. 17, section 11.
6. Polling day for Trustees in Public and Separate Schools.—P. S. Act, Section 102 (3); S. S. Act, Section 31 (2).
10. Last day for Clerks to make return to Bureau of Industries under Debentures Registration Act, R. S. O. Chap. 186.
Clerk of Municipality to be notified by Separate School supporters of their withdrawal.—S. S. Act, Section 47 (1).
11. Councils of Townships, Villages, Towns and Cities to hold their first meeting at 11 o'clock a. m.—Mun. Act, Sec. 223, as amended 1896.
Members of Free Library Boards to be appointed by Councils in Cities, Towns and Villages.—Free Libraries Act, Section 3.
Councils to appoint Members of Local Boards of Health.—Public Health Act, Section 40.
Appointment of High School Trustees by Municipal Councils.—H. S. Act, Section 11 (3)
15. Names and addresses of Separate School Trustees and Teachers to be sent to Department.—S. S. Act, Section 28. (12).
Annual Report of High School Boards to Department, due.—H. S. Act, Section 14, (10).
Names and addresses of Public School Trustees and Teachers to be sent to Township Clerk and Inspector.—P. S. Act, Section 18 (3).
Annual Reports of Separate Schools to Department, due.—S. S. Act, Section 28 (18); Section 32 (9).
Minutes of R. C. S. S. Trustees Annual meeting to Department, due.
Applications for Legislative appointment for Inspection of Public Schools in cities and towns separated from the county, to Department, due.
Last day for making returns Births, Deaths and Marriages, registered for half-year ending 31st December.—R. S. O., Chap. 40, Section 6.
Last day for Treasurers of Municipalities indebted under Municipal Loan Fund Act, to make return of Taxable Property, Debt and Liabilities to Provincial Treasurer.
18. Trustees of Police Villages to hold their first meeting at noon.
By-law withdrawing from Union Health District takes effect.
20. First meeting of Public Schools Trustees in Cities, Towns and Incorporated Villages.—P. S. Act, Section 61 (1).
26. County Councils to hold first meeting at 2 p. m. at County Hall or Court House.
County Treasurer to submit to County Councils Report of the State of Non-Resident Land Fund.—Assessment Act 220.
31. Last day for all Councils to make returns to Bureau of Industries of the debt of their corporation.—Mun. Act, Section 382.
Cemetery Keepers to make return to Division Registrars.—59 Vic., chap. 17, sec. 24.

FEBRUARY.

1. Last day for Railway Companies to transmit to Clerks of Municipalities statements of Railway Property.—Assessment Act, Section 26.
Last day for Collectors to return their Roll and pay over Proceeds.—Assessment Act, Section 132.
Last day for County Treasurer to furnish Clerks of Local Municipalities with List of Lands in Arrears for Taxes for three years.—Assessment Act, Section 140.
3. First meeting of Board of Education at 7 p. m., or such other hour as may have been fixed by resolution of former Board at the usual place of meeting of such Board—High Schools Act, Section 13.

NOTICE.—The publisher desires to ensure the regular and prompt delivery of THE WORLD to every subscriber, and requests that any cause of complaint in this particular be reported at once to the office of publication. Subscribers who may change their address should also give prompt notice of same, and in doing so should give both the old and new address.

The Municipal World

PUBLISHED MONTHLY

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

K. W. McKAY, EDITOR,

A. W. CAMPBELL, C. E. } Associate
J. M. GLENN, LL.B. } Editors

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THE MUNICIPAL WORLD,
Box 1252, St. Thomas, Ont.

ST. THOMAS, JANUARY 1, 1897.

The system of local government adopted in Ontario may be looked upon as nearly perfect and certainly the best in the whole world. (Sir Charles Dilke—Problems of Great Britain.)

Municipalities paying for a \$10 audit generally get it. Thorough audits can only be secured by paying competent men a fair salary for the honest performance of the important duties required of them.

The councils of townships divided into wards will appoint deputy-reeves as formerly, although the title conferred is only honorary, it should regulate precedence at sessions of council when the reeve is absent.

We have not thought it necessary to publish the many complimentary letters received in reference to the MUNICIPAL WORLD. We will enclose with each sample copy sent out during the next few weeks, a copy of the index of contents for 1896, so that every one may determine for himself whether information published in these columns is sufficiently comprehensive to make it worth the suscription price.

In appointing officers the tendency should be to retain those of experience, whose services are satisfactory. Collectors and assessors are frequently changed for no other reason than that they are required to be appointed annually and personal friends of the councillors demand recognition. Very many of them do not expect to receive a second appointment and perform their duties in an indifferent manner. Continuance in office should be a reward for efficient service. Independent, capable, permanent officials are a necessity in every municipality.

Except in the election of Warden, the law relating to the duties and liabilities of county councillors has not been changed. The nomination of experienced men in almost every district ensures the success of the new councils. The Provincial Government has already issued a circular for information relating to the composition of the councils and will watch their proceedings closely. Defects in the County Councils Act, if any, will no doubt receive careful consideration.

The election of Warden will this year be by ballot and for two years. We are informed that the Hon., the Attorney General has expressed a different opinion but we think the law will not now bear any other construction. If a county council elected for two years completes its organization it is doubtful if they will have another opportunity of electing a Warden unless the gentleman first appointed resigns. It is most desirable that Wardens should hold office for two years. Experience is necessary to the proper performance of their special duties. See answer to question 14 in this issue for further information.

We would direct the attention of every council to the comprehensive paper on Municipal Accounts and Audits in this issue. The writer, an expert municipal accountant, draws the attention of councils to many important details generally overlooked by the average municipal auditor. We agree with him that a change in the present audit system is desirable, but do not think there is any necessity for the appointment of provincial auditors. A system whereby a county auditor appointed by the county council will be *ex officio* one of the auditors of the accounts of local municipalities in the county would have the desired result. The manner of keeping the accounts to be regulated by statute. The councils of towns and cities should be required to appoint a chartered accountant as one of the auditors.

The wholesome spread of sanitary knowledge through boards of health and the press, brings to communities the cold and naked truth that they are as communities responsible for much of the sickness and death in and about them. The evils arising from neglect of proper sanitary measures are as old as the history of cities. As the population multiplies, the effect of such neglect is found in high death rates or marked by epidemics. Each case of sickness in a community is a menace to those in health. That the imperfections of your neighbor's premises should remain a menace to the health of you and your family is no longer conceded, for legislators have awakened to the fact that health means wealth and is as beneficial for the municipality as for the individual, it being important for all that each be made to live cleanly.

Treasurers are required to keep corporation funds deposited in a bank, in the name of the municipality, and wherever possible, we would recommend treasurers to avoid cash payments. We recently received a cheque on the bank from the treasurer of Walkerville, which consists of the order on the treasurer, signed by the mayor and clerk, endorsed across the face with the treasurer's signature, under a neat rubber stamp, which reads:

THE CANADIAN BANK OF COMMERCE,
Walkerville, Ont.

Please pay and charge to my account.

C. W. HOARE, Treasurer.

This simplifies the matter, and is, we think, an idea worthy of consideration by every treasurer in the province, whose bank account should agree with his cash book.

Although the Local Government Act has been in operation in England for only two years, the typical ratepayers complain that it is a sort of institution for the maintenance of a large body of overpaid, underworked and corrupt officials. *The Councillor* referring to a petition presented to a local council, asking them to call a meeting to discuss the question of salaries, makes the following recommendation which is worthy of consideration by Ontario councils:

"The better course would be for the council to examine into the question of salaries themselves, and act on their own responsibility. This would be a concession to the ratepayers, and would at the same time preserve the council's dignity."

Good pay to good servants is true economy. Many councils will be considering the question during the present month when appointing officials and they cannot do better than to read carefully the section of the Municipal Act which makes it illegal to award any office to the lowest bidder or by tender.

The separation of municipal from county councils does away with the opportunity for interchanging ideas relative to local municipal management. This did much in the past to secure uniformity and correct interpretation of the municipal laws. As a remedy, we would recommend the formation of municipal clerks associations in each county and a more general use of the MUNICIPAL WORLD as a medium for the interchange of ideas. Our columns are at all times open for the discussion of matters of interest to councils and officials. We have in the past endeavored to supply the fullest information, and believe our efforts and the privileges of the Question Drawer are appreciated. We cannot be expected to know the difficulties that confront the councils of every municipality, and would suggest that each clerk consider himself the correspondent of the MUNICIPAL WORLD to supply such information as he may consider of interest, and special articles referring to systems of work or experience in the administration of our municipal laws.

Every county council should consider the advisability of passing a by-law regulating the width of wagon tires. The county council of York, at its last session, started the ball which we hope will be kept rolling in a uniform manner until this much needed reform is in force in every section of the province.

* * *
The Public School Act of 1896 sec. 79 requires county councils to appoint annually a board of examiners, consisting of the county school inspectors and not more than two other persons holding first-class certificates of qualification, who are engaged in and have had three years' experience in teaching. This is an important change, which recognizes the necessity for a progressive and practical board of examiners.

* * *
Vacancies caused by the annual retirement of one member of the local boards of health in townships, villages and towns under 4000 population and two members of boards in larger towns and cities, should be filled at the first meeting of the council. Boards of health should be composed of men of experience and executive ability, capable of prompt action when the public health regulations are violated, or an epidemic of contagious disease makes its appearance.

* * *
The new county councils have a splendid opportunity to reform systems of county management wherever necessary. In the past, a great deal of the time at each session was occupied in discussing petitions to the Legislature, for amendments to the law, suggested by private grievances. Oftimes the recommendations adopted could not be considered without amending the Magna Charta or British North America Act. The result was that but little attention was paid to them. Petitions containing well considered, practical recommendations should be appreciated by the provincial authorities, and if county councils are careful in this respect they will no doubt receive every attention.

* * *
Many are the complaints of inequality of assessed values, especially of income and personal property. This is a matter that rests entirely with the assessor, who, under section 42 of the Assessment Act may demand a statement in writing from any person assessable in respect to personal property. We know of one municipality in which the assessor requires every person to fill out a statement of this description and for the purpose supplies forms somewhat similar to the assessment notices. In other places but few assessments are made from information obtained in this way. Most people will think twice before furnishing a false statement as the penalty is a heavy one. Assessors should be supplied with these forms and the council should insist that they be used for all assessments of personal property.

Municipal Accounts and Audits.

By A. C. Neff, Chartered Accountant.

The public attention has been so frequently drawn to instances of irregularities on the part of municipal officers, resulting in serious loss to municipalities, that steps must soon be taken by our local government towards finding a remedy.

Some of the irregularities on the part of treasurers, which I have myself met with or which have been reported by others, are: Neglect to deposit the funds in a bank, in compliance with the Municipal Amendment Act of 1893; mixing the public funds with their own money; using public funds in their private affairs, nominally during such times as they are not required by the municipality, but actually when the municipality is borrowing, and in cases where the funds are thus in use at the end of the year, concealing the deficit from the auditors by entering payments in December which are not actually paid till the next year, but yet in time to produce the vouchers at the time of the audit, or in case of the treasurer having the custody of a second fund, such as that of the school board, the surplus of the one is made to cover the shortage in the other, and it seems that the local auditors, if they do test the cash, are not able to grasp the fact that the two balances together must be compared with the cash on hand in the two funds combined.

Then there are misappropriations, not often through duplicate or pretended payments, but usually through failure to account for all or part of moneys received from some of the various sources, such as proceeds of debentures sold, revenue from waterworks, cemetery lots or interments, rents, fines, non-resident taxes, dog tax, poll-tax, interest on deposits or special funds, sometimes sinking funds become a temptation to defalcation, and in cases where the fund has been invested in the municipality's own debentures, such defalcations are very likely to confuse local auditors.

A moderate proportion of losses (frequently indirect) arise out of official shortcomings, such as bad book-keeping, errors and neglect of duty. For instance, refusal to keep a ledger on the plea that the statutes do not require it, or using a ledger only for the purpose of accumulating the receipts and disbursements of the year under the proper heads, but totally neglecting such accounts as should be carried forward from year to year, such as accounts with schools, local improvements, drains and sewers, special funds, debentures, special rates, etc., the result being imperfect statements of the assets and liabilities, and sometimes loss of balances due to the municipality. Frequently there is but an imperfect record of the particulars of debentures issued.

Other weaknesses in management are: Unauthorized or illegal payments, payments made without proper vouchers, omitting to charge payments made, paying

in cash instead of by cheque (thus cutting off the means of tracing the cash) errors in calculation, errors of principle in book-keeping, that is, improper entries or entries omitted, sometimes resulting in serious loss, imperfect settlements with collectors and neglect of the returns of uncollected taxes.

But the faults are not all those of treasurers. Municipal clerks and collectors of taxes, etc., use the funds they collect as long as they dare, or can, before they hand them over, or they account for part only of what they collect or they default entirely.

Councils themselves neglect to levy the special rates for a sinking fund to meet maturing debenture debts; they misappropriate the sinking funds, or other special funds, or they are guilty of reckless expenditure; they authorize or order illegal or improper payments, and then cook the reports to make the best possible showing.

When shortages or defalcations are discovered, the sureties are often found to be dead men, or men of straw, or men of influence or in case of a Guarantee Company the requirements of the bond have been neglected and the municipality at least shares the loss. If the friends of the defaulter or his sureties do what they can to make up the loss, little or no punishment is inflicted.

There is an impression abroad, and I am convinced it is true, that less than half our municipalities would bear expert investigation, and that if properly handled the average result of such an investigation of all the municipalities in the Province would much more than pay the cost, and it would give a fair starting point for better management.

Many municipalities have an unsound feeling on security. For instance, I was told of one where the same man has been both clerk and treasurer for twenty-five years. He controls the waterworks revenue, cemetery receipts, arrears in taxes, and practically the collection of taxes. He keeps a bank account as a matter of convenience and signs the cheques himself. They have local auditors, but the reports are not printed for circulation. The council have unbounded confidence that their affairs are in excellent condition.

CAUSES.

Some of the causes which contribute to these conditions are the unbusiness-like appointment of treasurers who have few or none of the qualifications which are necessary to properly assume the duties. The position being looked upon as one of honor, usually given as a reward for services rendered, or on account of influence, the remuneration is put at a much lower rate than would be paid for a position of similar responsibility in mercantile life.

Add to this the necessity on the other hand of maintaining a good social standing and the treasurer finds he must divide his time with other business or engage in speculation and if he is unsuccessful in

these, the temptation is forced upon him to make temporary use of the trust funds.

No guide to municipal bookkeeping is available to treasurers, by which they can assist themselves over the difficulties which they lack the training to cope with. There are no regulations requiring a ledger to be kept, or establishing a complete system of accounts adapted to the needs of municipalities.

The provisions of the statutes regarding special rate accounts and sinking funds are frequently neglected, and the auditor cannot then report their true condition. The cash is not all deposited in a bank as it is now required by statute, and when it is so deposited, it is not protected by the countersignature of the head of the council.

Probably the most important cause lies in the inefficiency of the audit.

The auditors usually do not check the bank account, nor do they check the cash down to the date of the audit, and see that the balance, which ought to be on hand, is actually available.

They lack the experience in auditing, to properly adjust the bank account as regards cheques outstanding, or amounts received not yet deposited, to detect a shortage in the receipts; to point out errors in principal, or illegal, or improper payments; or to check the condition of the sinking fund.

They lack the experience and knowledge of bookkeeping, which would enable them to instruct or guide the treasurer.

They lack the knowledge of municipal law and management necessary to enable them to take a broad view of the situation, and to suggest reliable improvements.

They are not always independent of the treasurer, and the council, and a very important fact in their favor is that they are not sufficiently paid to enable them to do the work properly.

The weakness of the audits deprive an inefficient treasurer of a needed safeguard, and in some cases become a temptation to carelessness, and even wrong-doing.

A contributory cause is the common neglect of councils to critically examine the auditor's reports as they are required by statute to do, before passing them, and their tendency, when any doubt arises, to shirk the expense and responsibility of an investigation, leaving the trouble to accumulate and grow until it forces itself into attention.

REMEDIES.

An enumeration of the causes has, to some extent, suggested the needed remedy.

I have but little hope of improvement in the matter of the appointment of treasurers. So far as I can judge the operation of the municipal mind, the appointments will be made upon the same old lines for many a year to come. But I do think it should be made an absolute requirement that the treasurer, when appointed, either understands the principles of bookkeeping to a fair degree, or be called upon to acquire them without delay.

A most valuable aid in this as well as an important adjunct to the audit, would be a hand-book for treasurers and auditors, covering all their duties with complete instructions as to methods of carrying them out, and comprising a set of municipal accounts, introducing and recording all the transactions which arise in municipalities.

Instead of leaving the ledger and the system of accounts and the form of the auditor's report, to the choice of the council, which practically means to the treasurer, I think that the statutes should provide not only for a ledger, but also for a uniform system of accounts and reports in unison with the reports required by the Bureau of Industries. This system should include a well digested revenue account, and also such a form of debenture register as would be sure to preserve a complete and concise record of all debentures and coupons issued by the municipality. The ledger balances should be regularly reported to the council in comparison with the yearly estimates that they may be guided in their expenditure.

All moneys received should be deposited in a bank instead of any part being used to pay orders upon the treasurer, and the collector of taxes, instead of handing the money to the treasurer, should invariably deposit the amounts collected by him in the bank to the credit of the treasurer, taking the banks receipt in a duplicate deposit book. All payments should then be made by cheque, and I would add the further safeguard of having the head of the council countersign the cheques. All the money could then be traced with certainty. The condition of the cash at any date could be readily ascertained, and the funds would be under the protection of double custody. Under such circumstances the amount of surety bonds can be safely lessened, and it will be found to reduce the premium rates of the guarantee companies.

My chief hope for improvement lies in the audit. In order to improve its efficiency, I believe it to be necessary to make a radical change on the lines of the change made in the Education Department in 1871, when local or township superintendants of schools gave place to County Inspectors.

My proposal would be, that a chartered accountant, or other properly qualified auditor, should be appointed to audit and report for all the municipalities in a county, or as large a district as he can properly serve. He might, perhaps, be in charge of all bodies, handling public moneys including schools.

The method of his appointment is partly a question of patronage, which I am not competent to deal with, but as he must audit the operations of the county council, perhaps he ought to be appointed by the province and paid by the county. He should be independent of all those whose operations he must report upon. He would inspect and report upon the work

of all officers, and the council according to a uniform system of audits and reports, and should have power, when necessary, to compel compliance with moderate requirements.

I believe that by these means a much more efficient audit would be secured and it would greatly tend to improve the safety and management of the public funds. Taking such efficiency into consideration this proposed system would eventually be found to be even more economical than the present one, for the total amount of the auditor's fees now paid in all the municipalities in a county, would constitute a very respectable salary for the county auditor. His appointment would be permanent, and he would become thoroughly familiar with the affairs of all the municipalities under his charge, and should thus be quick to detect anything that required his special attention.

I claim neither entire originality nor perfection for these proposed remedies, but I think that I clearly see in them the possibility of a greatly improved condition of things, and I believe that we are all agreed that the best possible conditions in every respect are none to good for our already well-governed province.

We will be pleased to receive copies of all reports, audits, by-laws, proceedings or special information published by councils. Commencing with next issue, we will notice these in the order received, and make such reference to them as may be of general interest.

* * *
The consolidation of county by-laws should be considered at the January session, for the purpose of placing the new councils in possession of complete information as to the local laws passed during the past half-century and now in force. Many of these will be found to be illegal, and not in accordance with the progressive spirit of the present day.

* * *
In England the question of Municipal Insurance has been suggested by a number of the Brighton Town Council and from *The Councillor*, the leading organ of local government. We learn that the suggestion is to obtain the necessary authority for the formation of a co-operative municipal fire insurance union, for the purpose of insuring against loss by fire, municipal property only, in lieu of the present system of insurance with limited liability companies. A central bureau would be necessary, and the principal objection to the scheme is that this is opposed to the principle of local self-government; that each town should control its own business. This is entirely different from the scheme of compulsory municipal mutual fire insurance, which will no doubt be before the legislature at its next session. In theory the plan proposed seems feasible, but its practicability will depend entirely on the ability of the officials of municipalities adopting it.

ENGINEERING DEPARTMENT.

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Good Roads Literature.

Since the good roads agitation commenced, very much of an impracticable and therefore misleading character, has been printed in the daily newspapers and circulated throughout the province. These are, largely, clippings from American papers, descriptions of Massachusetts roads, New Jersey roads, California roads, French, English and German roads. Those articles show, too, the impress of American inventive genius to a very large extent, and deal with theories and peculiar local circumstances in so plausible a manner as to convince the average reader that they are quite applicable to the requirements of every section of the globe. All this has a value but only so far as it gives us material from which we may deduce principles and facts which we may adopt, modify or embody in the construction of roads suited to the climate, roadmaking materials and requirements of traffic in the various parts of Ontario. So misleading has the distribution of such literature been, that at the mere mention of the English, French or German system of roadmaking and maintenance, is answered with the criticism that the leaders of road reform are endeavoring to bring to Canada the elaborate systems in use in these countries. The erroneous belief is very common but is entirely without foundation, save for the indiscriminate publication of articles bearing on road improvement, and a mistaken idea on the part of the readers as to their value.

To understand why the methods used in one country are quite out of place in another, one only has to consider a few of the most prominent climatic geological and other differences. In England, for example, the climate is damp, the rainfall and temperature are fairly constant and not subject to extremes. In Ontario, the atmosphere is much dryer, we have at times almost tropical down-pours of rain, producing floods, and we are more subject to excessive cold and heat. Ontario is not so thickly populated as England, travel is of a different class and roadmaking materials are of another order. These considerations must necessarily, in looking at the question of roads for Ontario, compel everyone to decide, that in matters of drainage, road covering, location, etc., we cannot follow entirely the English practice, in making highways at once serviceable and economical. That we should, however, refuse to learn anything from English experience is equally unreasonable. Roads are among the most necessary and important institutions of this or any country and we cannot know too much about them either of a theoretical or practical nature.

It is said that one-half the world does not know how the other half lives. In writing even on the road construction of this province, if we deal with broken stone, some sections of the country, more especially in the south western districts, perhaps raise the cry of "nonsense, where are we to get stone for crushing? We have nothing but gravel—you are talking theory." When gravel is discovered, another section points to the bed rock cropping out of the surface, all over the district and asks: "Why do you talk of gravel roads in Ontario?" or, going to another locality, acres of field boulders are pointed out and the question is asked, "Are we to go without roads? This is the only metal with which we can make them." All these local conditions and many more occur in Ontario, a full discussion of the subject, applicable to every part of the province must embody all the written and unwritten experience that has ever been had in the construction of roads. On this subject too much cannot be read and studied by any one who wishes to know how a road should be built. But all this reading and studying should be done intelligently—not with a view to following dogmatically, any one method of construction, but with the intention of applying the lesson in a practical manner to individual and local cases.

* * *

The printing, indiscriminately, of all or any article on road improvement, in the public press, while useful and necessary from an educational standpoint has had, to some extent, the opposite effect from the desired. The methods indicated in them have been of such a theoretical and impractical nature for Ontario that a feeling adverse to reform of any description has been created in the minds of some. Within the past year, however, a better understanding has been produced, as to the object of the road movement. Aiming as it does, to encourage a study of roadmaking and the value of good roads, to utilize the material and means at present employed in such a way as to secure the best and most economical results, opposition cannot have reasonable grounds of support. That there is annually a very great waste going on in the manner in which statute labor is utilized, and in the way municipal taxes are spent, is apparent to all who have given the subject careful consideration. Road reformers do not pretend to say that good roads have not been built under statute labor; nor that excellent results are not now being obtained in occasional instances. But that this province is obtaining satisfactory results for \$3,500,000 of municipal taxes and 10,000,000 days of statute labor annually placed on roads, is a matter for an entirely different interpretation.

* * *

Those who would help the cause of better roads in this country should ap-

proach the problem in a large way. They should, in the first place, obtain a general acquaintance as to the influence which roads, as a means of intercourse, exert on the advance of civilization. Next they should understand the history of the development of such roads, a history which is curiously linked with that of civilization, and is therefore full of interest quite apart from its economic application. It is important also that all who wish to promote the cause should gain a clear sense as to the relation of roads to the topographic, geological and climatal conditions of the country. Because of the neglect of these features there is a great danger that the effort to import the methods and apply the experience of foreign countries, or even of districts in this land, to any particular field will lead to grave blunders. In a word, the student, if he would be helpful to himself and others in this matter, must be prepared to consider any road as an extremely local problem, in dealing with which continual reference must be had to all the physical conditions of the ground it traverses, as well as to the probable future of the population in the area which it is to serve.

As Good as They can be Made.

One of the arguments commonly used in opposition to "Good Roads" movement is the statement that "the roads of Ontario are as good as they can be made." It is used, however, only in summer where even a blue clay is good, or the lane across the swamp is in a fair condition. It is used, too, in winter when the roads are frozen and covered with a foot of snow. It is not heard in the fall when they are axle deep with mud, nor in the spring when the frost is turning the water-soaked roads upside down.

The roads of Ontario will not be as good as they can be made until they afford easy and convenient travel no matter what the season of the year. The test of a good road is its condition in fall and spring. The difficulty with the present methods of construction is, that roads are not built in a manner to support the traffic of wet weather, with the result that the improvements placed on them are largely destroyed within the time of their completion. The gravelling done by the statute labor of one summer is so destroyed by the wear of the following fall and spring, that it requires an entire overhauling to make a good road.

There are two distinct lines on which road reform must move. One is by making better roads; the other is by reducing the wear on them. The latter is to be attained by the use of wide tires; the first by making better roads with a business like organization of the labor employed on them, and by a proper observance of the principles of roadmaking.

Sidewalks.

One of the first matters which will force itself upon the new councils of 1897 for consideration, is the making and repairing of sidewalks. Wooden walks are a constant source of care and expenditure to keep them safe and passable. A loose plank if neglected for only a day may cost a municipality enough in legal fees and damages to put all the walks of the town in good condition for ten years to come. Artificial stone is rapidly replacing wood for this purpose. For example, in the city of Ottawa there were laid, from the inception of the system of granolithic sidewalks, in 1889, to 1895, 80,383 feet, or over fifteen miles, at an actual cost of \$138,359.91. In 1896 the total length constructed amounted to 53,041 feet, or ten miles, being two-thirds of what had been done in the previous seven years. The cost amounted to \$63,514.56, showing considerable reduction in the cost as compared with previous years.

The use of this cement concrete is not confined to the cities, by any means, but is being used in numerous progressive towns throughout the province—Ingersoll, Tilsonburg, Woodstock, Aylmer, and many others. Cement is each year decreasing in cost, while the price of timber is on the increase. While the first cost of artificial stone is much more than of wood, the greater durability and fewer repairs needed make it in the end the more economical, and it is at the same time more serviceable, has a better appearance, and is less liable to cause accident.

The plan of laying walks outside of the trees on residential streets is being largely followed, and is commendable. There should, however, be a narrow boulevard between the curb and the sidewalk, although where there is not sufficient width of street allowance to permit of this, an exception can be made. If this boulevard does not exist between the walk and the roadway, the beauty of the improvement is largely lost by giving the street a dry, dusty and business-like appearance, and may, if the street is exceptionally wide, place the sidewalk so far from the trees as to be away from the shade. No sidewalk should be laid without a plan of the whole street being made to show its location with respect to the roadway and other walks on the same streets, in order to secure regular and uniform results.

At a meeting in the Town of Paris, Ont., addressed by the Provincial Road Commissioner, Mr. A. W. Campbell, a resolution was placed before the audience, and was unanimously carried, that candidates for the council of 1897 be required to pledge themselves to raise and appropriate the sum of \$5,000, in addition to the usual amount, for the purchase of road-making machinery, and the construction of a sample street under Mr. Campbell's direction.

Broad Tires in Chicago.

An ordinance has been presented to the city council providing for an annual tax on vehicles, and graduating this tax so that it grows less with a given amount of weight carried, as the tires on the wheels increase in width. The pavements of the city have suffered for years from the curse of narrow tires. When a heavy load is carried they tend to break into splinters the wooden blocks, wear ruts in the asphalt, and wrench out of place the macadam, and even the granite blocks. These damages give rise to enormous bills for repairs, or what is even worse, create a permanent condition of wretched pavements, since the repairs are seldom effected at anything like the pace at which they are rendered necessary. Attempts to correct this abuse have been frequently made in the past, but they have never progressed beyond the experimental or tentative stage. Protests from property owners, who pay millions into the city treasury, have been vigorous enough, but for some extraordinary reason the teamsters have succeeded in overcoming all efforts to force them to use wide tires. They have asserted that wide tires caused more difficulty in hauling a load, and have asked that no change in the law be made, and they have escaped on every occasion when the proposition has been brought up.

The subject is one of more importance than it looks to be on the surface. The evil effects of the narrow tires on the pavements are, of course, not immediate, and may not be appreciated by the casual observer. The fact is, however, that they diminish by years the life of the pavement, making it practically unfit for use long before its time. When this damage is repaired a heavy burden is imposed on the community that is felt by every householder. When it is left an eyesore and a source of annoyance and danger to people who use the street, the burden of discomfort and disgrace is hardly less endurable. From any point of view it is a municipal evil that ought not to be tolerated.—*Chicago Tribune.*

The citizen compelled by his local government to bear his share of the burden of taxation looks to that governing power for that protection in regard to his health and property to which he is entitled under the law. His municipality having assumed the sole right to furnish water, drainage, paving, police protection, fire protection, etc., to him in return for taxes, is morally, and should be legally, bound to protect him in the enjoyment of the comforts of life and property, free from any nuisance created or existing on adjoining property injurious to him. In a majority of cases disregard of the laws of health arise from ignorance. The work of Boards of Health to be effective, must be largely educational.

"On Account of Bad Roads."

No expression has been more commonly heard and used throughout Ontario during the past fall than the above, "On account of bad roads." The season was open and the roads correspondingly muddy, frequently almost impassable. Everyone was hoping for snow, that the holiday season might be a brisk one. Merchants were anxiously waiting for sleighing in order that they might dispose of their stock of Christmas goods. Farmers wanted sleighing so that they might reach the markets with their produce and make the purchases, but waited for sleighing so as to avoid the discomfort of a cold drive through mud and ruts. And still people are to be found who will inform us that it makes very little difference what the roads are like. It does not matter to them that commerce throughout the country is tied up, and that social relations are stagnant. Next summer these people will tell us that the roads are as good as they can be made, and will lean on the fence and talk politics when they ought to be doing their statute labor.

Good Word For Wide Tires.

With wide tires in general use on our county roads, even as they are now, they will be improved, since they will not be so easily and so generally cut up in wet weather, and the improved stone roads when they come will find vehicles constructed for their preservation instead of for their immediate destruction.—*Philadelphia Press.*

Our public buildings should be models of sanitary construction and convenience and object lessons to the community among which they are placed, thus exerting an influence for good of the greatest value to every citizen whose business brings him within these walls. If government is of the people and for the people, its highest function is the education of the masses who, from their earnings, make it possible for the government to raise these edifices for the transaction of its business.

Trade Influenced by Bad Roads.

Not the least unfavorable influence in staple lines has been that of bad roads, the effect of which is plain from Nova Scotia to Texas.—*Bradstreet's Report.*

The Irish mile is 2,240 yards.
Portugal has 2,000 miles of road.
Sweden has 36,200 miles of highway.
France has 320,000 miles of highway.
The modern Roman mile is 1,628 yds.
Holland has 7,600 miles of public roads.

"What office are you after this time?"
"None at all," "Then what are you running for?" "Because I don't want to be conspicuous!"—*Atlanta Constitution.*

Business Streets in Towns.

Neither gravel nor broken stone make entirely suitable pavements for the business thoroughfare of a progressive town. The pavement in the business portion should be surfaced with a much more durable material than either of these, a material which will be easily kept clean, so that it may be crossed at any point, will be sanitary and will in every way give good service. A dirty, muddy, rough street is certainly a poor advertisement for a town.

The qualities essential to a first-class pavement are :

1. A secure and pleasant footing for horses.
2. Smooth, so as to render travelling and traction agreeable, easy and noiseless.
3. It should be sanitary. The form and material such that it will be impervious and liquids have no permanent lodgement. Dust will not easily be produced.
4. The durability and service rendered will be commensurate with the cost of construction and maintenance ; that is, it must be economical.
5. It must be easy of removal, replacement and repair, at reasonable cost, and with the appliances and materials within the control of the corporation.

In view of the above it will be apparent that brick and asphalt are the two competing materials for use where a better pavement than macadam can be afforded. With regard to the first quality, the foot hold afforded to horses, brick must have the preference. It is one of the objectionable features of asphalt that it is exceedingly slippery when wet, and even when dry it is not always safe.

As to the second quality, asphalt must take first place since it is in a slight degree smoother and less noiseless than brick. It is doubtful, however, if traction is any easier owing to the insecure footing afforded to horses.

There is little, if any difference between the sanitary status of the two pavements. Both are of course impermeable and offer little resistance to the flow of liquids ; the joints of the bricks are just sufficient to retain moisture and subdue dust. With the smooth asphalt surface no amount of sprinkling will keep the surface moist in hot weather.

As to cost, asphalt is from one-half to one-third more than brick and experience has not proven its life to be any greater. As to durability, there must always be the proviso, that good material and proper plans and methods of construction are used in any case.

The laying or repairing of brick does not require skilled labor as does asphalt, and this difficulty in connection with the latter is felt more particularly in places where only a short section of asphalt is used. In large cities the inconvenience is not so great.

While asphalt is extensively used in the United States and Canada, and is unquestionably a good paving material for certain kinds of traffic in large cities, brick is more suited to the requirements of most towns.

The quality of a brick pavement is not to be gaged by the best brick used in its construction but by the poorest. For this reason it is necessary before deciding on the kind to use, to see that it comes up to the standard of scientific tests. More than this, while the building of the pavement is in progress, there should be careful inspection to see that no brick of an inferior quality is used.

There is a tendency also to endeavor to reduce the cost of pavement by having a cheap foundation. Foundations of gravel, sand, and broken stone have proven successful in a number of cases, but only where the natural sub-soil is of a loose and porous nature. In this climate where we are subjected to alternatives of frost and slush, the experiment is generally a dangerous one. A foundation of at least four inches of concrete should be used. On this place one inch of sand and fill the joints of the brick with a matrix of tar, or pitch and sand. The earth sub-soil should, of course, have been previously graded, and consolidated with a heavy roller.

Frontage Tax.

When work is undertaken under the Frontage Tax System, money is raised by the issue of debentures, extending over a term of years. The amount is assessed against the property abutting on the work, or benefitted by it, according to the frontage of the lot, or according to its superficial area, or according to the assessed value of the property. Whichever one of these methods is chosen by the council must be stated in a general by-law submitted to the people for the adoption of the system. By means of the Frontage Tax System, sufficient money can be raised to do durable, serviceable and economical work, and it is the most satisfactory method of consolidating road expenditure. Money thus raised is obtained at a very low rate of interest, and payment being extended over a term of years the annual rate of taxation is small. The ultimate cost is no greater than the old system of patchwork, the difference being that less money is wasted. The durable improvements obtained are at once a benefit to the individual property owner, the value of property is increased, and the town, as a whole, becomes a desirable place of residence.

Under this system, work may be undertaken in three ways : (1) On the petition of at least two-thirds of the property-owners affected, representing at least one-half of the value of the real property benefitted. (2) On the initiation of the council, unless petitioned against by a majority of the property owners affected,

representing at least one half of the property benefitted. (3) On the recommendation of the Board of Health for sanitary reasons. In assessing the cost, ratepayers are notified of the amount, etc., and courts of revision are held, giving an opportunity to appeal, and to adjust any errors in the assessment.

As has been intimated, a general by-law for the introduction of the system must be submitted to the citizens, and must be sanctioned by a majority vote. In framing this general by-law, very great care must be taken to adjust it to local circumstances as far as possible. When this is done, and the by-law provides for a just and equitable assessment, street improvement is invariably stimulated. To this end peculiar cases, such as corner lots, triangular or irregularly shaped lots, side-hills, and similar property should be taken into consideration; also the matter of street intersections, which are sometimes paid for by the property owners on the street, sometimes by the municipality. The Frontage Tax system has, in some cases, unquestionably worked injustice, but when the by-law is judiciously framed there is no fairer way of paying for street improvement.

Street Improvement in Towns.

It is very popularly supposed that the need of a "Good Roads" agitation exists almost entirely in the rural districts, but one has only to give a little attention to the town streets throughout the province, to be convinced that there is equally great need of reform in the urban communities. The statute labor law as ordinarily administered, is bad enough, but the methods used in the town, are, if anything, worse. We find some places spending on the streets an average of \$2,000 per mile in ten years, and still the majority of the roadways are in a state of nature—axle deep in mud at this time of the year. These streets could not be asphalted nor brick paved with this amount of money, but they could be put in excellent condition with gravel and crushed stone.

The difficulty is that money is appropriated from general funds of the municipality and scattered around the town in petty pieces of patch-work by the councillors. It is spent wherever they are votes, of course, and becomes a sort of legitimate campaign fund. The people have learned to expect it, and the councillors have no other course to pursue. The result is that no durable work can be attempted, and so matters drift on from year to year. To-day there is not a town in Ontario that shows the result of judicious management in street improvement. Other difficulties arise largely from the fact that the councils are subject to change annually there is no permanent head over the street department to ensure uniformity, and with a dozen or more councillors with a dozen or more ideas of how streets should be

made, there are some pretty crude results. The main townships roads leading into almost any town in the province, form a contrast of which the statute labor may be proud. Improved streets are as necessary a public work as any other that a town can undertake.

What is needed is a higher standard of what roads and streets should be, a better knowledge of how the work should be done, and a more systematic and business-like management. Large sums of money are being spent with absolutely nothing to show for it a year afterwards. The people do not yet know the economy of durable and permanent construction, and consider only the first expenditure, not the ultimate cost, say ten years distant. The Romans in the days of the Empire built roads that still exist in good condition, but there are scarcely half a dozen towns in Ontario with a street paved so as to give good service for ten years. In bridge-building there is quite an advance in the use of steel in place of wood and one of the handsomest bridges in Ontario is a stone arch structure over the Muskrat river at Pembroke. Stone is, of course, much more durable than steel, and in the end, will usually be more economical. As with the paved ways, the Romans built stone-arched bridges which have been standing for two centuries. So perfect was the cement and workmanship in these bridges that attempts to destroy them by the use of explosives in time of war have been ineffectual. Of course we do not to-day attempt to follow the clumsy and costly methods of the Romans in paving, the introduction of McAdam's principles having greatly simplified matters. With good gravel and crushed stone, better methods of laying them, and the use of wide tires on lumber wagons and drays, the question of good roads in Ontario will be solved.

Snow Drifts on the Road.

The season has now come when the removal of snow has become a timely topic, particularly in the northern portions of Ontario where the almost total obstruction of the roads by snow is of annual occurrence. Snow drifts are caused by the obstruction of currents of air which are carrying the drifting snow; that is, those currents close to the ground.

The difficulty may be met, so far as roads are concerned, when the drifting is caused by fences, by having them either entirely open so as to give the wind full sweep, or by having them so close that the snow cannot pass through them. The intermediate stage, as seen in rail or snake fences, and open board fences, is the most common cause of serious snow obstruction, for, after carrying the snow through the fence, the wind appears to still have sufficient power to deposit it in the centre of the roadway.

The first remedy suggested, that of giving the wind full sweep, is, of course, procured by the use of wire fences. This,

however, is open to objection that the snow is frequently swept almost entirely from the road, destroying the sleighing, a difficulty nearly as bad as the drifts which we are seeking to overcome. Not only is the sleighing destroyed, but the road is subjected to a great deal of wear which a covering of snow would prevent. Some township councils, however, regard the use of wire fences along the highways as desirable, and, to induce farmers to use it, have adopted the plan of furnishing the wire from the general funds of the municipality.

The best means to adopt is the second remedy proposed, that of having fences or hedges so close that the snow cannot pass through them, forming a complete wind break. Snow will not then drift on to the centre of the roadway until the fence is entirely buried, and even then is not at all so apt to seriously impede traffic. What obstruction there is, is offset by the objection pointed out in dealing with wire fences, that snow is with the use of the latter sometimes swept entirely from the roadway. Railways have adopted this plan, and their lines may frequently be seen sheltered by high-board fences. The use of these fences, however, is expensive and will not present itself in a favorable light, except in localities where lumber is exceedingly cheap. The better practice is the use of white cedar or Norway spruce hedges.

Hedges are by no means common, as yet, in Ontario, but, fortunately, the value is becoming a little better known, and one may occasionally see a roadside bordered by a handsome row of these trees. They take up more space than a fence, and they occasionally shut out the view to some extent, but as a rule they are handsome and the best substitute for fences that could be devised. They require care in their cultivation, will be a matter of some expense, but the life of a Norway spruce is from one hundred to two hundred years. When viewed in the light of their permanency, the shelter afforded, their beauty, the benefit in preventing snow obstruction, they are most desirable, and while wire fences are useful, every reasonable encouragement should be given to the planting and cultivation of cedar, spruce or equally serviceable hedges.

The citizens of Guelph, Ont., are voting at the municipal elections, on the installation of an electric light plant, \$20,000 to be raised for this purpose. The council of Chatham is also submitting a by-law to raise \$15,000 to purchase an electric plant.

Quebec is rapidly following Ontario in the matter of "Good Roads." A convention of municipal officers of Bedford district was held at Sweetsburg, Que., on the 22nd December last, which was addressed by a number of officials of the Quebec Department of Agriculture and others prominent in road reform.

England's Good Roads.

There are the finest roads in England to be found anywhere in the world, and there is nothing to disfigure them. There are no ditches at the side; there are no ruts and pools in the centre; there is no wayside litter, and the fences are either stone walls, covered with vines, or neatly trimmed hedgerows. The commonest English road is evenly bordered with turf, and is kept in such perfect order that it might be claimed by the wealthiest land baron as an ornamental drive on his ancestral estate.

I have no hesitation in declaring that the secret of the perfect condition in which English roads are found at all seasons of the year is in unremitting care in keeping them in order. Some of the roads leading out of Bath were originally made by Romans, and all the other highways, whether old or new, are of scientific construction, with deep foundations and ample provision for drainage; but neither antiquity nor the roadmaker's art would protect them if they did not receive constant supervision and daily care.

One of the most important functions of local government in England is systematic oversight of the roads. Every county council has a standing committee on roads which takes charge of the highways and keeps them in repair at the expense of the rates. The committee is a large one, and is subdivided into a series of small committees, each with its own district. There is an inspector for every division of the county, and he employs a force of road-menders and holds them responsible for the sections of the road assigned to them.

The road-mender lives in a cottage on the line of the highway which he is required to keep in order, and is constantly at work. He is at once a scavenger and a road-mender. He goes over the road every day, and removes, in a barrow, everything that is unsightly. After a heavy rain his trained eye detects signs of wear at points where the water does not drain off rapidly, and he mends the break and restores the level by dumping a load of flint where it is needed. Supplies of material for road-mending are in reserve every half mile, where flint has been carted, broken up and left for his use. He watches his section of the road all the year round, and keeps it neat, tidy, free from litter and in perfect repair, and he receives a sharp warning from the inspector if he neglects his work. This is the English system, and it may be recommended to American reformers for efficiency and economy.

The English people have them because they pay for them in local taxation, and insist upon having them kept in order. The poorest rustic loves the country road which leads to his humble cottage. It is his pleasure ground—his rightful share in the goodly heritage of a well-governed country.—*New York Tribune.*

LEGAL DEPARTMENT.

JAMES MORRISON GLENN, LL. B.,
Of Osgoode Hall, Barri ter-at-law.

Disqualification as Members of Councils.

Section 77, Consolidated Municipal Act, 1892, enacts:

1. No judge of any court of civil jurisdiction, no gaoler or keeper of a house of correction, no sheriff, deputy sheriff, sheriff's bailiff, high bailiff, or chief constable of any city or town, assessor, collector, treasurer, or clerk of any municipality, (a) no bailiff of any Division Court, no county crown attorney, no registrar, no deputy clerk of the crown, no clerk of the county court, no clerk of the peace, no high school trustee, no innkeeper, (b) or saloon keeper, or shopkeeper licensed to sell spirituous liquors by retail, no license commissioner or inspector of licenses, no police magistrate, and no person having by himself or his partner an interest in any contract with or on behalf of the corporation, (c) and no person who is counsel or solicitor, either by himself or with or through another, in the prosecution of any claim, action or proceeding against the municipality shall be qualified to be a member of the council of any municipal corporation. R. S. O. c. 184, s. 77 (1): 52 V. c. 36, s. 4.

2. But no person shall be held to be disqualified from being elected a member of the council of any municipal corporation by reason of his being a shareholder in any incorporated company having dealings or contracts with the council of such municipal corporation, or by having a lease of twenty-one years or upwards, of any property from the corporation, (d) but no such leaseholder shall vote in the council on any question affecting any lease from the corporation, and no such shareholder on any question affecting the company. R. S. O. c. 184, s. 77 (2).

3. Provided that no person shall be disqualified from being elected a member of any municipal council by reason only that a part of the property is exempt from taxation if such person is assessed for sufficient other property in the municipality, liable to taxation to qualify him for such office, but no such person shall vote on any question affecting such property exempt from taxation. Nothing herein shall relieve a person having a contract with the municipality from the disqualification which now exists to be elected a member of the council thereof. (e) V. 56, c. 35, s. 4.

By C. S. U. C., c. 54, s. 73. "No officer of any municipality" was qualified to be a member of the council but by the present act, the particular officers disqualified are specified, and under it an officer is not disqualified as such unless he holds one of the offices named, but he may nevertheless be disqualified under the latter part of sub-sec. (1) by reason of his having an interest in a contract with or on behalf of the corporation.

It was held in Reg. ex. rel. Clancy v.

McIntosh, that the election commences on nomination day, so that where a person desires to remove a disqualification, it is necessary that he should have such disqualification removed before he is nominated. Many persons are under the impression that a removal of the disqualifications before polling day will enable him to qualify, but that is not so. It was held in Reg. ex. rel. Boyes v. Detlor, that a county clerk was disqualified under section 73 of 29 and 30 V. c. 51, from sitting as mayor of the same or any other municipality. This decision is still applicable, the language of section 77 being "No assessor, etc., of any municipality, etc., shall be qualified to be a member of the council of any municipal corporation."

(b) Reg. ex. rel. Flanagan v. McMahon, it was held in this case that it was not necessary to constitute a person an innkeeper under the law then in force that he should be licensed, and that he was an innkeeper disqualified, but this case would not now apply because the word "licensed" has been introduced and appears in the present Act. The word "licensed" was not in the Act in force at the present time of this decision, and the question was simply whether the defendant was an "innkeeper," not whether he was "an innkeeper licensed to sell spirituous liquors by retail," which would be the enquiry in the like case under the present Act.

In McKay v. Brown, McKenzie, county judge, held that a man may be an innkeeper though he take out a license in the name of another, and if he does so fraudulently is disqualified to be a municipal councillor. This case was, however, decided under 22 V., c. 39, and would not apply under the present Act. If such person sold liquor contrary to law, he would be punishable under the Liquor License Act, but would not be disqualified as a municipal councillor.

(c) Reg. ex. rel. Rollo v. Beard, the defendant was a member of a firm which dealt in coal and wood, and supplied large quantities to the corporation of Toronto without any arrangement as to price or terms of payment, the price of which was unpaid at the time of the election of defendant. Held that the defendant was disqualified as being a person having an interest in a contract of the corporation. So, where it is shown that for a small portion, viz., ten tons of coal, there was a tender made by the firm which had been accepted by the corporation and the coal furnished, but the price remained unpaid at the time of the election. Where it is shown that the price had been paid before defendant took his seat, he was still held to be disqualified, the disqualification having relation to the time of the election, and not merely to the time of the acceptance of office.

Reg. ex. rel. Bland v. Figg, it was held in this case that the township treasurer was disqualified, though he did not at the time of the election hold the office of

treasurer, because it appeared that there existed a dispute in good faith between him and the council of the township arising out of matters connected with his administration of the duties of that office.

Reg. ex. rel. Coleman v. O'Hare, a surety by bond to a corporation for their treasurer, and to the treasurer for the collector of taxes is disqualified.

Reg. ex. rel. McMullen v. Delisle. Defendant had been appointed road commissioner and was to receive three per cent. upon moneys expended, and it being shown that part of his commission remained unpaid at the time of his election, he was held disqualified as being a person having an interest in a contract with a corporation.

Reg. ex. rel. McLean v. Watson. Defendant, at the time of his election as mayor, was shown to be a party as surety to a bond given to the corporation by one of its officers for the faithful discharge of his duties. Held disqualified.

Reg. ex. rel. Davis v. Carruthers. Defendant, at the time of his election as councillor, had a claim upon a corporation for the price of certain work done by him under a contract with the corporation, the work having been completed, and nothing remaining but payment over. Held, an interest in a contract with a corporation, and that he was disqualified.

Reg. ex. rel. Hanner and Roberts. Defendants were, at the time of their election as Reeves, sureties on a bond given by their respective townships for the security of the costs of an appeal. Held disqualified.

Reg. ex. rel. Ferris v. Iler. A road commissioner entitled to a balance for commission on the moneys spent by the township on a certain ditch. Held disqualified.

Reg. ex. rel. Moore v. Miller. Held, that it was immaterial whether the contract would be binding upon a corporation or not. The contract was binding upon the defendant, and might have been enforced by the corporation. C. J. Robinson in this case says: "The contract, to be sure, was not a very considerable one in point of amount, but the statute is very peremptory where the provision does apply and does not allow any discretion to be exercised on account of the insignificant amount of interest."

(d) Reg. ex. rel. Ross vs. Rastal. Defendant granted a lease to the corporation for five years, which lease together with the premises therein mentioned, and the benefit therefrom he conveyed to R. S. Rastal, a few days before the election. The assignment was, however, encumbered with the condition to refund the consideration money on certain contingencies, and no reversion was conveyed by the assignment. Held, that he was a person having an interest in a contract with a corporation and disqualified.

Reg. ex. rel. Patterson vs. Clarke. A municipal corporation by by-law, granted to defendant upon certain conditions a

right to build a dam and bridge across a river, in consideration of which he agreed to keep it in repair for forty years, at his own expense, but if he should make default, the privilege was to cease. The dam and bridge were built, and duly kept in repair by defendant. Held, (1) that the defendant was interested in a contract with the corporation, (2) but that he was not disqualified, the contract amounting to a lease from the corporation of upwards of twenty-one years. It will be observed that the exemption applies to leases of twenty one years or upwards and to leases from the corporation. It does not apply to leases for less than twenty-one years, or to leases to the corporation.

(e) Reg. ex rel. Lee vs. Gilmore. A municipality passed a by-law to exempt from taxation for a term of years, a mill to be built within its limits, by a firm of which defendant was a member: Held, that there was a contract subsisting between defendant and the municipality, and that he was therefore disqualified from holding the office of reeve. This case was referred to in Reg. ex rel. Harding vs. Bennett, and distinguished from the latter in that a contract was actually recited in the by-law, the provisions of which were founded upon the contract, while in the latter case there was no evidence either in the by-law or external to it to show that any contract existed. The by-law in the latter case simply granted the exemption so long as the company should employ a certain number of hands, and the court says: "The distinction between an exemption founded upon a contract and an exemption without a contract, seems to be provided for in the amendment to section 77 of the Municipal Act, 1892, enacted by section 4, 56 Vic., c. 35. In my opinion, there was an exemption here, but no contract, and so there is no disqualification."

An application to set aside an election must be made under section 188, of the Municipal Act, within six weeks after the election, or within in one month after acceptance of office by the person elected. In computing the time, the day of the election or acceptance of office is excluded.

Noverre vs. City of Toronto.

Where the plaintiff, instead of taking the way provided for access to and from his premises, left it and proceeded to his destination upon a track belonging to the defendants, which, to his knowledge, was not a street or way completed for use or opened for public travel, no invitation or inducement being held out by the defendants to the public to travel upon it, and on which he, owing to irregularities on its surface, fell and was injured. Held, that he could not recover damages for his injury; held, also, that he could not recover upon the alternative allegation that he was obliged to leave the highway, because it was in a dangerous state from snow and ice, and sustained the injury upon the adjoining land.

QUESTION DRAWER.

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

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

Communications requiring immediate attention will be answered free by post, on receipt of a stamped addressed envelope. All questions answered will be published.

Nomination Meetings.

1.—SUBSCRIBER.—1. At a nomination meeting is a clerk or nominating officer, as the case may be, chairman of the meeting after the hour for receiving nominations expires, or should the electors appoint another as chairman?

2. Can the clerk or nominating officer go on and introduce the several candidates on the platform, without asking the electors present to appoint a chairman? What is the usual way?

The duties of the nominating or returning officer are completed at the expiration of the hour during which nominations are received. It is optional with the rate-payers, whether they hold a meeting after that or not. It is customary in most municipalities for the electors to appoint the nominating officer as chairman; custom in the municipality regulates all matters of this kind. If in the past the clerk or nominating or other officer has introduced the several candidates on the platform without asking the electors, it is generally expected that will continue to do so. Our own plan is to request them to appoint a chairman if they show a disposition to hold a meeting.

Payment of Local Boards of Health.

2.—R. J. G.—Will you kindly advise me if there is any fixed rate for payment of members of Local Board of Health? If not, presume usual pay of Municipal Councillors, \$2 per day and mileage, would be about right?

The rate of pay should be determined by the council by by-law appointing the board.

Absentees May be Nominated

3.—C. H. R.—Can a person absent from town be nominated for one or more offices? Should not his nominee have his written consent for the offices if nominated? The Act gives power for a person to elect which office he shall run for, when he is nominated for one or more, but how can a person do so when he is absent at time of nomination until after election? Another thing,—“In default he shall be taken as nominated for the office in respect of which he was first nominated.” Now, were he in town, doubtless he would have resigned, being absent he cannot do so. Must I have ballot papers printed for him?

Whether a person is nominated with his consent is not a matter with which you need concern yourself. It is your duty to receive nominations made, as required by section 116, Consolidated Municipal Act, 1892, and to have the necessary ballots printed.

Spreading Dirt on Roads in Winter Under the Drainage Act.

4.—J. A. T.—Sec. 523, Con. Mun. Act, 1892, reads that “No stone, gravel or other material shall be put upon the road for repairs during the winter months, etc.” Now we have some drains made under the Ditches and Water-courses Act, running part along roads, and the interested parties were duly notified to clean out said drains; the pathmasters have interfered and have forbidden to put any dirt on the roads during that season of the year. (I think that is right). But has this sec. 523 (or any other section referring to the same subject) enough strength to interfere with drainage matters and delay them in all cases where the earth excavated must be spread over the roads?

Section 538 does not apply to interfere with drainage matters, such as the throwing out of earth incident to the cleaning out of drains.

Accept All Nominations by Electors.

5.—R. R.—What is the proper course to pursue in the event of persons being nominated for the offices of reeve or councillor who are not assessed at the amount required by sec. 73, Con. Mun. Act, 1892? Should the returning officer decline to accept the nomination, or accept it and have the names printed on the ballots, and in the event of their being elected, let interested persons contest the elections if they feel inclined?

It is not the business of the returning officer to determine the question of the qualification of a person nominated for reeve or councillor. He should leave that for those who may see fit to contest the right of the person nominated to the office.

Last Meeting of Council and Amendment of 1896.

6.—W. F. O.—I see nothing in the Municipal Act, or its amendments, about municipal councils having power or not having power, to meet and transact business any time in December after the 15th, the date on which the treasurer's annual report is submitted, or in fact, any time in January following, prior to the first meeting of the new council. Our old council have been in the habit of having a winding up meeting early in January, to receive the collector's roll and settle up other matters of the preceding year. Of course about 95% of the taxes are in on December 14th, and the council usually extended the time, as the Act says they may, a week or two, so as to have little or none of the resident tax to return to the county treasurer for collection. Our councillors are desirous of meeting this year between December 15th and the new year, but some think they cannot legally do so. Please let me know the particulars, and if such clause be in the Act, name the section.

It appears to me that a municipal council is an always existing corporation, the retiring should have the right to act till the council elect is initiated.

Section 88, Consolidated Municipal Act provides, “and the persons so elected shall hold office until their successors are elected or appointed and sworn into office and the new council is organized.” Section 284 provides that a municipal council shall be deemed as always continuing and existing, etc., and that the new council may take up and complete all by-laws, etc., which had been begun, etc. Except in so far as the council for the present year is restricted by section 77 of the Municipal Amendment Act, 1896, it has authority to transact the business of the municipality until the new

council is organized. The amendment of 1896 has cut down its powers in regard to what may be done between the 31st December and the organization of the new council.

Appeals to Court of Revision of Assessment Roll.

7.—CLERK.—1. When one ratepayer appeals to the Court of Revision against the assessment of the whole township on the grounds that the bush land is assessed too high, and that cleared land is assessed too low, is it necessary for the clerk to notify the whole of the ratepayers of the municipality to that effect?

2. If the court reduced all the bush land in the township from \$2 per acre to \$1 per acre, would it be necessary for the clerk to send new assessment notices to all the ratepayers of the municipality to that effect, and the court to hold another Court of Revision, there being no other business to come before the court?

Without having the notice of appeal which was given in this case, we cannot say whether it is sufficient, but assuming that it is sufficient, notice must be given to every person affected, pursuant to section 64, Consolidated Assessment Act, 1892.

Voting on By-Law in Union School Section—Qualification of Councillor and Exemptions.

8.—J. McN.—This school section includes the village and part of the adjoining township. January 4th, 1897, we expect to vote on a by-law to raise money to purchase a school site in the village.

1. Will the ratepayers (freeholders) resident in the section outside of the village, or all property owners, be entitled to a vote on the by-law?

2. If so, should their names be inserted on the voter's list to be used at that election, and by what authority?

3. Are the ratepayers in the section outside of the village entitled to vote for school trustee, election being by ballot, and how is the D. R. O. to determine their right to vote?

4. Is a ratepayer whose property is in whole or in part exempted from taxation by by-law eligible to membership in the council of the municipality in which the exempted property is situated?

5. Can a council legally grant exemption to one of its own members?

In answering the above question, we assume that the board of trustees has applied to the municipal council of the village as provided by section 72 of the Public Schools Act, 1896, and that the council has refused to raise the amount required.

1. All persons in the section who are electors within the meaning of sections 308 and 309, Consolidated Municipal Act, 1892, are entitled to vote.

2. The Public Schools Act does not appear to make it the duty of the clerk to procure a list from the other municipalities in the section, but we believe the practice is that the clerks, in cases of this kind, do procure them and furnish them for the purpose of the vote.

3. This is answered by 1 and 2.

4. See section 4, chapter 35 of 56 Victoria.

5. The mere exemption from taxation will not disqualify him, and therefore it follows that the council may exempt him but he must not vote upon the question himself.

Property Liable for School Rates.

9.—J. W.—A part of the township of Chapman, in Parry Sound District, is divided into school sections; the remainder of the township is not so divided. In August last the township council levied a rate upon the taxable property of the whole township, said rate to be used for paying \$150 to each school section. (See sec. 66, chap. 70, O. S. 1896.) Was the action of the council legal?

2. In March last the township council bought several lots at the sheriff's sale for taxes. Will the township have to pay school taxes upon the said lots?

3. How high must a person be assessed to qualify as reeve in a rural municipality in Parry Sound District?

1. No. It must be limited to the taxable property of the public school supporters of the township.

2. No.

3. He must be assessed in the assessment roll for at least \$200 freehold or \$400 leasehold and be a voter entitled to vote under section 40, chapter 185, R. S. O., 1887.

Opening Town Line Road.

10.—Z. R.—A owns lot 11, along the boundaries between two townships, and has cleared land along said line. The council has opened a road on said boundary line, and took 33 feet wide off A's clearance. Has A a right to be paid by the council for his cleared land?

If A has cleared part of the road allowance he is not entitled to any compensation for that part, but if any part of his land is expropriated for the purpose of making a road he is entitled to compensation for it.

Reeves to be Elected.

11.—M. J. C.—I am in doubt as to whether a reeve is any longer to be elected with us (a town not separated from the counties)?

Yes. A reeve must be elected. See section 40, County Councils Act.

Bonus By-Law—Error in Sinking Fund.

12.—W. W.—Our village passed a by-law granting a bonus of \$3,000 to the T. L. E. & P. R'y Co., to be paid in 20 years. It provides for an annual payment of \$150, interest at 5%, and \$91 for a sinking fund, which is supposed to pay off, with the interest thereon compounded half-yearly, the said \$3,000 at the end of the 20 years. We find that on computation that it will not at the rate of interest the banks will allow.

1. Have the council by resolution or by-law to add to the sinking fund a sufficient amount annually to make up the deficiency?

2. It is also stipulated in said by-law that the station shall be located within three quarters of a mile from a certain given point. Have the council power by resolution to increase the distance to a certain location indicated by the Company, or must it be done by a by-law? See Stat. Ont., 1895, chap. 113, page 629.

1. We would advise that no action be taken at present. Under section 375, the council are authorized to invest sinking fund moneys upon the securities therein mentioned, and if it can at any time invest such moneys so as to realize more than 4 per cent. they ought to invest them, and if at the end of the time when the principal is due there is not enough to pay it, the council may appropriate other moneys to make up the deficiency, under section 377.

2. The distance which may be agreed

upon between the company and the corporation should be determined by by-law. See section 282.

Qualification of Councillors.

13.—J. MacK.—Qualification of Councillor, Ontario, by section 73, sub-section 4, in townships freehold to \$400, or leasehold to \$800. In our township our lands are not assessed for half their cash value. If a councillor or reeve solemnly declares that his property is worth \$400, freehold, over and above any liens; see Declaration, section 270, R. S. O., 1892 (no assessment mentioned) if assessment is under \$400 over any mortgages on property, is he safe?

He must be rated on the assessment roll for \$400 freehold, or \$800 leasehold, or in the same proportions over and above all encumbrances to qualify. It is the value in the assessment roll which governs.

Warden for Two Years—Opening Road—Treasurer's Security.

14.—T. C. McC.—In 316 of December WORLD you say the warden is elected for two years.

1. Will you kindly show from what part of the act you draw your conclusions.

2. Has the municipal council the right to hold open a part of an original allowance for road that has never been opened by by-law, but was opened originally for the accommodation of one farm, the property now having passed into another persons hands, who claims he has no further use for the road, and wants it closed. Council refuses to allow it to be closed. Will the law bear them out in their decision?

3. A township treasurer is appointed by by-law, and holds the office for, say fifteen years. Is it necessary for his bondsmen to sign new bonds every year, or are they held until otherwise relieved?

1. Section 5 provides that members shall hold office for two years, and section 6, that elections shall be held in alternate years. Section 18 makes the Municipal Act applicable to County Councils so far as the same is not repugnant to the County Council's Act. Section 225 of the Consolidated Municipal Act, 1892, requires the members of the County Councils, at their first meeting after the yearly elections, to organize themselves into a council by electing one of themselves to be warden. So soon as the council is organized after the election of a warden, that organization continues for the term for which the members of the council are elected. We cannot, anywhere, find anything from which to draw other conclusions.

2. Yes.

3. If the bond is to secure the faithful discharge of the treasurer's duties while he fills the office, the sureties continue liable.

Increase Estimates to Cover Loss Through Discount for Prompt Payment of Taxes.

15.—TOWN COUNCILLOR.—Your answer to question 307, in November issue, as follows: "Section 53, Consolidated Municipal Act, 1892, sub-sections 1 to 4," cannot be correct. Kindly correct or explain matter, and oblige in next issue. All about yearly rates seem to be included in sections 357 to 368. Is it 359?

Section 359 would require the council to put in estimates, cost of collection of taxes, and discount allowed under provisions of section 53, Assessment Act, may be considered as costs of collection.

Deputy-Returning Officers and Non-Resident County Council Voters.

16.—J. H. O.—There seems to be various opinions re the latter part of section 13, County Councils Act, commencing at "but where any person." There are about fifty names on our Voters' List who live here and are on other Voters Lists in other municipalities, or that live in other municipalities, and are on our list of voters.

1. Am I (as D. R. O.) to refuse to give a ballot for C. C. to a voter who resides in another polling subdivision of the C. C. division that is the same division or District No. 3 as we are?

2. Can a voter, who has voted in District No. 3, go into District No. 2 and vote if on the Voters' List of any part of district No. 2?

1. If the name of a person who comes forward to vote is on the list as a person entitled to vote, that seems to be sufficient for the Deputy-Returning Officer. He is not supposed to know where a voter's place of residence is, or to determine the question of a voter's place of residence.

2. Yes. A person is entitled to vote in every district in which he has the necessary qualification. The question of residence arises only in the district where he resides, when such district is composed of more than one municipality.

Clerk and County Treasurer—Statement of Taxes Due on Lands Returned as Occupied—Errors in.

17.—A. R.—The township treasurer sends the township clerk each year a list of lands liable to be sold for taxes. The clerk gives a copy of said list to the assessor; the assessor returns the said list to the clerk, with roll. Some lots on said list are marked as incorrectly described, and they are absentee lots. The county treasurer returns to the clerk of the township a list of the lands that have become occupied, with taxes thereon. He also sends the ones that are incorrectly described, with amount of taxes thereon, the same as those that are occupied. What will the clerk do with said lots and taxes, or what would the county treasurer do with them if I returned the list back to county treasurer for correction?

By sub. sec. 2, of section 143, the county treasurer is required to return to the clerk of each local municipality an account of all arrears of taxes due in respect of lands which have been entered on the list as having become occupied including the percentage chargeable under section 157, of the Assessment Act. The list in the case mentioned contains more than is necessary to enable the clerk to do his duty, as provided by sub. sec. 3, of section 143. That sub. section makes it the duty of the clerk to add such arrears of taxes assessed against such occupied lands for the current year. That is all he is required to do. He is not authorized or directed to return the list back to the treasurer for corrections. We would suggest that he notify the treasurer that the list contains more than was required, so that the latter may deal with the remaining lands (that is the lands other than those which have become occupied) in the same manner as he would have done if they had not been entered on the list returned to the clerk.

Collector's Distress—House Locked.

18.—A. E. R.—1. In case the tax collector issues a distress warrant for taxes, can the

bailliff, if necessary, break into the house, or other enclosed building, to execute same?

In the case in hand the party assessed as owner, and who was also the occupant of the property, has been arrested on a criminal charge. His house and workshops are locked up. There is no one occupying it, but an agent in town has the key.

2. Under Consolidated Assessment Act, section 53, we have a by-law making the taxes payable in two installments, the last of which is payable December 15th. Can a distress warrant be lawfully issued at any time after the 15th, or must the collector wait until after fourteen days, the 29th inst?

1. Unless the collector can enter the house in the usual way, as by turning the key, lifting the latch, or drawing the bolt, he cannot legally distraint the goods. If he can gain a lawful entrance in this way, may break open an inside door, or if he can, through any opening, seize any article liable to distress, he may then break open any door to complete the distress.

2. Distress may be made at any time after the 15th of December, providing fourteen days notice or demand for payment of taxes has been given.

No Nomination.

19.—D. E.—1. Would a nomination for county councillor handed in writing be legal, the person, whose name was the same as proposer, being absent from meeting?

2. If so, would it be legal if it was handed to nominating officer on the street before the hour of nomination?

1. No.

2. No. The nominations are to be made between the hours of 1 and 2 o'clock by electors present.

Nominating Officers Vote.

20.—J. H. M.—As I am interested, in regard to my vote or votes for county councillor in this county, and I again come to you for information not being able to satisfy myself. I being the nominating officer for district No. 1, this county, and also am clerk of this village, where I appear on the voters' list and also own property in district No. 3, of this county, entitling me to vote there. What I would like to know is:

1. Can I vote for candidates, or candidate in No. 1? On account of having a casting vote in case of tie as nominating officer.

2. Can an elector, having a vote in division No. 1, where he resides, also vote for the candidates in division No. 3, where he owns property as non-resident?

My own opinion is that he can vote in two divisions all right, but I have heard so much argument in this matter, I would like you to settle this point for me.

1. No.

2. Yes.

Tags on Cattle Running at Large.

21.—T. L.—We have been trying to enforce a tag law this summer of 1896, in our municipality of the township of East Zorra. We have had no litigation as a result, but our council board has not been unanimous in trying to enforce it, giving as a reason, they did not think the act was legal. In other words, the council had no legal right to rent, as they called it, the public highway. If I am not mistaken, one of your issues of last spring or winter reported that two test cases of the validity of the tag law had been decided by the court in its favor, based as I understood, upon that part of the act which authorizes the council to pass by-laws regulating the running at large of stock on the highways. If you would enclose to me that number and any others bearing upon this question, I shall be much obliged.

Sub-section 2, of section 490, Consolidated Municipal Act, 1892, empowers the council to pass by-laws for restraining and regulating the running at large of animals, but it does not authorize the imposition of a tax. In the case of dogs, there is power to impose a tax under section 489, sub-section 16. We have never stated in any issue that there had been two test cases, in which it was held that there was authority in the council to raise money by a tax on any animal other than dogs.

Conference of Charities and Correction.

There is an organization in the United States, called the National Conference of Charities and Correction. It has been in operation twenty-three years. Last year the annual meeting was held at Grand Rapids, Michigan. We have no similar society in Canada. At the instigation of the Prisoners' Aid Society of Canada, both the Ontario Government and the Toronto City Council sent delegates with the representative from the Prison Society, to invite the conference to meet in Toronto next July. In this they were successful, although a number of American cities contended for the honor. So impressed was the Ontario Government with the impetus that this conference would give to our charitable and philanthropic enterprises, that the sum of \$1,000 was promised in order to meet the necessary expenses of printing, etc., of the conference. The government is specially anxious that the meeting in Toronto should result in the formation of a similar society in Ontario.

To give an idea of the wide scope of this society, it is only necessary to enumerate the subjects that were discussed at the last meeting. These were as follows;—(a) Charity Organization; (b) Child Saving; (c) Juvenile Reformatories; (d) Scientific Study of Social Problems; (e) Municipal and Public County Charities; (f) The care of the Feeble-minded; (g) The care of the Insane Poor; (h) Merit Systems in Public Institutions; (i) Social Settlements in Cities.

In the United States, delegates were sent to the conference from the Public Institutions, and their expenses are paid by said institutions. This is as it should be, and an example we might well follow in Ontario. Among the institutions that should be represented, are the following, namely,—Children's Aid Societies, Boy's and Girl's Homes, Houses of Industry, County Gaols, etc.

The Ontario Government has set a good example, that might well be followed by the new county councils that meet this month.

"That was a mighty swell ball last night," said one man who was there to another who wasn't.

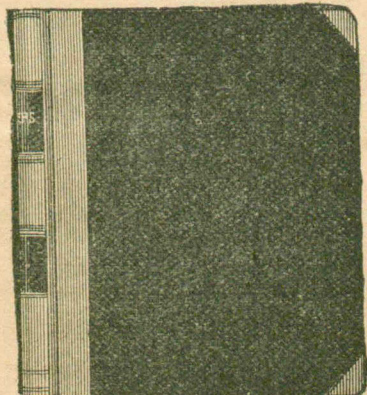
"It must have been," was the reply, "Our firm rented twenty-seven dress suits for the affair."

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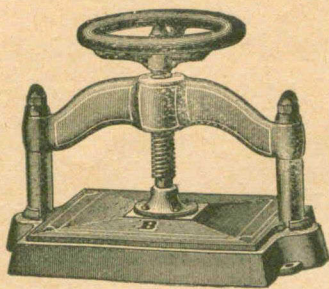
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Stationery.

Writing paper—	
Foolscap, per ream	\$3 00
Foolscap, per quire	20
Foolscap, per pad, 100 sheets, ruled both sides or blank	25
Legal cap, ruled on one side, with marginal line, per pad of 100, with blotter	25
Original Municipal Record paper for by-laws, etc., foolscap size, per quire, 30c.; four quires in heavy manilla envelope	1 00
Letter paper, 8 x 10, ruled or unruled, per pad of 100, with blotter	25
Note paper, 5½ x 8½, ruled or unruled, per pad of 100, with blotter	15
Account paper—	
Double S, c. column, ruled on both sides, per ream	3 50
Per quire	25
Ruled on one side only, pad of 100.	35
Envelopes—	
No. 7 white, 3½ x 6, per 1,000	1 25
No. 7 white per package	10
No. 7 manilla, per 1,000	90
No. 7 manilla, per package	5
Manilla, foolscap size, for holding blank forms, etc., per dozen	35
Official—	
No. 9 white, 4 x 9, open at side or end, per 1,000	2 75
Per package	10
No. 9 manilla, 4 x 9, open at side, per 1,000	1 75
Per package	8
No. 14 white, 11½ x 5, open at side or end, per 1,000	3 75
Per package	15
No. 14 cartridge, 11½ x 5, open at end, per 1,000	6 00
Per package	20
Other sizes of envelopes as ordered.	
Legal cases, for filing papers, made from strong manilla, 5 x 12 inches flat, per dozen	\$0 25
Document files—	
Heavy manilla, plain, 5 x 12 x ¾ inches, per dozen	50
The Globe Reversible, No. 10, doz.	1 00
The Globe Reversible, No. 12, doz.	1 25
Shannon files, each	\$1 25 1 75
Shannon binding cases, each	35
Wrappers, 6 x 12 inches, per 100	30
Pencil pads, according to size	2 to 10
Blotting paper, 18 x 23 inches, assorted colors—	
Per quire	75
Per dozen	40



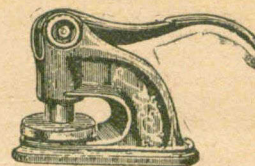
Letter books (letter size) and index, 1,000 pages	1 60
Letter books (foolscap size) and index, 1,000 pages	2 75
Oiled sheets—	
Letter size, per dozen	50
Foolscap size, per dozen	60
Water brushes, each	50



Letter press, finished in plain black—	
10 x 12½ inches	\$5 25
10 x 15 inches	6 00
11 x 16 inches	8 00
12 x 18 inches	10 00
Councillor's memorandum books, 6 x 4 inches, American leather	30
Pass books	10
Receipt books of 100 pages	25
Pens—	
Bank of England, per box	5
Per dozen	5
Bank of England £5, per box	75
Per dozen	10
Gillott's 292, per box	65
Per dozen	10
Esterbrook's Franklin 267 stub, per box	75
Per dozen	10
Esterbrook's double spring No. 126, per box	1 00
Per dozen	12
Esterbrook's falcon 048, per box	75
Per dozen	10
Waverly, per box	20
Pickwick, per box	20
Lincoln fountain pen, medium or stub	\$1.25 and 1 50
Penholders—	
Medium swell, natural wood, per dozen	\$0 30
Medium swell, black wood, per dozen	40
Straight, per dozen	40
The Bank wood and cork penholder, each	10
Bamboo, each	5
Pencils—	
Senator, per dozen	50
Merchants' No. 2, rubber tip, per dozen	40
Leader No 2, rubber tip, per doz.	25
Common pencils, rubber tip, per dozen	10
Rubber bands—	
Faber's assorted No. 400, per box	50
Faber's assorted No. 300, per box	75
Faber's thread band No. 12, per gross	25
Paper fasteners, per gross, ½ to one inch, as ordered	20
Box assorted	20
Seals, per box, large or small, as ordered	10
Sealing wax, per stick	5
Office pins, per pyramid	10
Faber's ink and pencil erasers, each	10
Mucilage—	
Quarts	60
Pints	40
Two-oz, bottle and brush	10
Bottle of mucilage with patent feed, (no brush required)	25
The Perfect Mucilage Bottle (nickle)	50
Ink (black writing)—Stephens' or Stafford's—	
Quart	75
Pint	50
Half pint	25
Copying ink—Stephens'—same price.	
Ink bottles for office desk, a large variety.	

Perfect automatic, inkstand, best made \$1 00
 Red ink—
 Stafford's 4 oz. (the best) 35
 Small bottle 5
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Presses.

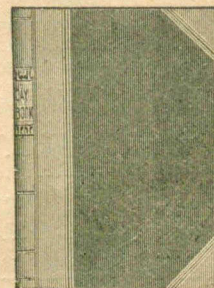


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Minute books, size of page, 10 x 15 inches, good paper, strongly bound, flat, opening and lettered on back as ordered; 300 pages, 400 pages and 500 pages. Prices on application	
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Special treasurers cash books, required by Municipal Amendment Act, 1893, printed headings, good paper, strongly bound, flat opening, size of page 10 x 15, lettered on back as ordered.	
300 pages	\$4 50
400 pages	6 00
Ledgers, same size and style of binding.	
300 pages	3 75
400 pages	5 00
Journals, same size and style of binding.	
100 pages	2 00
200 pages	3 00
Minute books, ledgers and journals, foolscap size, well bound. <i>Extra value.</i>	
200 pages	\$0 75
300 pages	1 00
400 pages	1 25
500 pages	1 50
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Deeds without dower, lithographed.	\$5 00
Deeds, without dower, printed.	2 50
Deeds, with dower, lithographed.	5 00
Deeds, with dower, printed.	2 50
Deeds, quit claim, printed.	2 50
Deeds, executor's.	5 00
Deeds, administrator's.	5 00
Deeds, timber.	3 00
Mortgages, without dower, lithographed.	5 00
Mortgages, without dower, printed.	2 50
Mortgages, with dower, lithographed.	5 00
Mortgages, with dower, printed.	2 50
Mortgages, chattel, ordinary form, printed.	2 50
Mortgages, chattel, pro note.	3 00
Mortgages, chattel, additional security.	4 00
Mortgages, chattel, farm.	3 00
Mortgages, chattel, renewals.	1 00
Assignment of agreement for sale of land.	2 50
Lease, farm (new).	3 00
Lease, house, (new).	3 00
Agreements for sale of land.	2 00
Agreements for sale of land mortgage clause.	2 00
Agreements, extending mortgage.	2 50
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Agreements, for tenancy.	1 00
Certificate of co-partnership.	1 00
Dissolution of partnership.	1 00
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Bond of indemnity.	2 00
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Discharge of part of mortgage.	1 00
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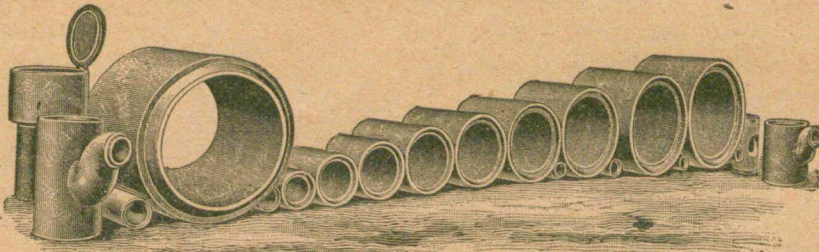
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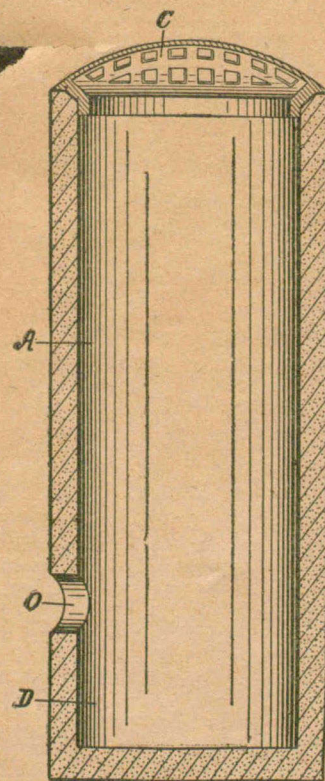
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to the sewer or drain.

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The Board of Health, by resolution, unanimously recommended the City Council to adopt the NORTH Trap, for the City of London, for the reason that it was cheaper than any other apparatus of a similar nature, and it was much more efficient.

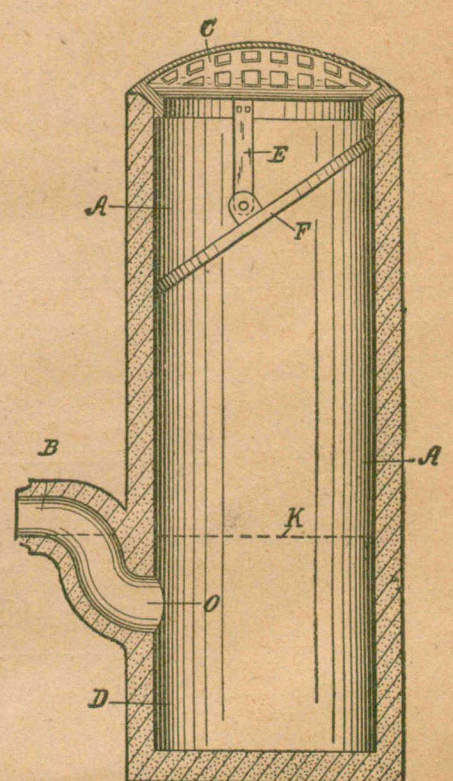
The manufacturer begs to call the attention of Sanitary Engineers, Health Inspectors, Boards of Health, Boards of Works, and the public generally, to this Improved Concrete Stone Gully, or Catch Basin, which will obviate and completely prevent the escape of this foul air or gas at this point, as it will be impossible for said foul air or gas to escape through the water trap, as set forth in the patent for this invention. This trap is inclined towards the pocket, and is cleansed by the agitation of the falling water, which agitates and carries into the pocket any sand, stones or other refuse which may temporarily lodge thereon. If the pocket should become filled with heavy refuse, by removing the grate, said pocket can be readily cleaned. It is claimed for these Improved Concrete Stone Gullies, or Catch Basins, that they are superior to iron, because they will not corrode; that they are superior to wood, because they will not rot; that they are superior to bricks and mortar, because they will not be affected by frost and water passing through them. But, on the other hand, the action of the water will tend to petrify and harden these Improved Concrete Stone Gullies, or Catch Basins, and thereby improve them, and this petrification going on for a number of years makes these Catch Basins as hard as stone. In regard to Style No. 2, the standard size is 7 ft. 6 in. long. This gives 5 ft. 10 in. above the water line. If the drain did not admit of this depth, then the automatic valve would assist in preventing the water in the trap from freezing.



Description of No. 1.

A—Is a Concrete Stone Catch Basin.
C—Is an Iron Grate, which prevents bulky matter from getting into the Catch Basin.
A—Is an opening in the Catch Basin, which communicates with the sewer or drain.
D—Is a pocket, in which is collected all sand, gravel, or other heavy refuse, which passes through the grate C.

Standard size. Length 5 feet.
Diameter 14½ inches.



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F—Is an Automatic Valve.
K—Water Line.
O—Is an opening in Catch Basin, commun'g with sewer or drain.

Standard size. Length 7 feet, 6 inches.
Diameter 14½ inches.

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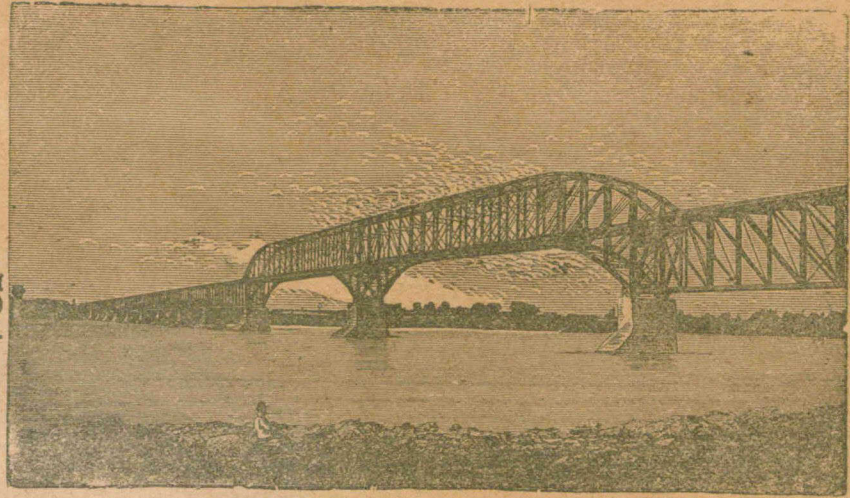
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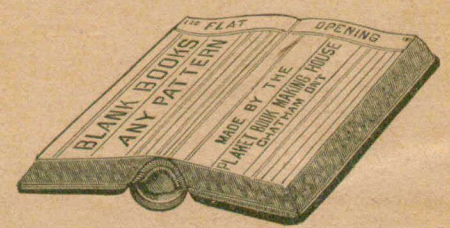
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