

The Municipal World

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

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Calendar for April and May 1907

April—

1. Easter Monday.
Clerks of counties, cities and towns separated from counties to make return of population to Education Department.—P. S. Act, section 73.
Last day for Free Library Board to report estimates to the council.—P. L. Act, sec. 12
Last day for petitions for taverns and shop licenses to be presented.—Liquor License Act, sections 11 and 31.
Last day for removal of snow fences erected by councils of townships, cities, towns or villages.—Snow Fences Act, section 3.
From this date no person compelled to remain on market to sell after 9 a. m.—Section 579, (6), Con. Mun. Act, 1903.
Last day for Boards of Park Management to report their estimates to the council.—Public Parks Act, section 17.
2. Annual meeting of The Ontario Educational Association at Toronto.
5. Make return of deaths by contagious diseases registered during March.—R. S. O., 1897, chapter 44, section 11.
7. Last day for treasurers of local municipalities to furnish county treasurers with statement of all unpaid taxes and school rates.—Assessment Act, section 116.
8. Last day for collector to return to the treasurer the names of persons in arrears for water rates in municipalities.—Municipal Waterworks Act, section 22.
High Schools, third term, and Public and Separate Schools open after Easter holidays.—H. S. Act, sec. 45; P. S. Act, sec. 96; S. S. Act, sec. 81.
13. Annual examination in applied science begins.
15. Reports on night schools due to Education Department (session 1906-1907.)
20. Last day for non-resident land holders to give notice to clerk of ownership of lands to avoid assessment as lands of non-resident.—Assessment Act, sec. 33 (6).
25. Last day for clerk to make up and deliver to the assessor lists of persons requiring their names to be entered in the roll.—Assessment Act, section 33 (6).
30. Last day for completion of roll by assessor.—Assessment Act, section 47.
Notice of candidates for the High School entrance examination to inspectors, due. (Regulation 23).

May—

1. Last day for treasurers to furnish Bureau of Industries, on form furnished by Department, statistics regarding finances of their municipality.—C. M. Act, 1903, section 203.
County treasurers to complete and balance their books, charging lands with arrears of taxes.—Assessment Act, section 133.

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The Municipal World

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

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ST. THOMAS, ONTARIO, APRIL 1, 1907.

At a meeting of the Executive of the Ontario Municipal Association in February, the federation of Provincial Associations of the Dominion was considered. The conclusions arrived at were that a federation was desirable, and that the presidents and vice-presidents of the Provincial Associations should form the Executive of the Federation. It was thought that a well organized Provincial Association was better able to look after its interests at Ottawa, as occasion might require, and that an independent organization such as the Union of Canadian Municipalities was now unnecessary. President ELLIS was delegated to present these views at a meeting held on the 14th March at Ottawa. Among those present were Mayor COATSWORTH, Toronto, president, and W. D. LIGHTHALL, secretary of the Canadian Union; Mayor McILRAITH, Halifax, president for Nova Scotia, and President ELLIS of the Ontario Association. This meeting, we understand, favored the formation of an association in which the Provincial Associations and the larger cities of Canada would be entitled to representation; the Provincial Associations to contribute 25% of their annual revenue to the Central organization, thus providing for the continuance of the Union of Canadian Municipalities and the *Canadian Municipal Journal* which has been supported in part by that organization.

The *Western Municipal News*, published at Winnipeg, says: "The question of membership in the Canadian Union of Municipalities is not altogether settled in the minds of municipal men. The Provincial Unions fill requirements, and it would seem that there is very little call for a Dominion Association. Funds that are spent in supporting the Union of Canadian Municipalities could be used to better advantage provincially and in the isolated cases where Dominion legislation affects the municipalities the heads of the several Provincial Unions could be delegated to Ottawa."

The whole question will have to be considered at the annual meetings of the various Provincial Associations and the Union of Canadian Municipalities which meets at Fort William this year.

Some of the amendments to the municipal law introduced by the Provincial Association were considered by the Municipal Committee of the Legislature on the 19th March. Among the members of the Executive present to support their views were President ELLIS, of Ottawa; D. M. McINTYRE, of Kingston; W. C. MIKEL, of Belleville; Mayor BOWLBY, Brantford; Solicitor CHISHOLM and Controller HUBBARD, Toronto, and Secretary MCKAY.

The principal discussion was in reference to section 606. Some members were opposed to any change, but a large majority of the committee favored the addition of a proviso in the following words: "Provided that the corporation shall not be civilly responsible for such damages unless, before such damages were sustained, express notice, verbal or written, of the default causing such damages has been given to the mayor, warden, reeve or other head of the corporation or to the clerk thereof or to a member of the municipal council of the corporation or to the engineer, overseer of highways, road surveyor, commissioner or other highway officer of the corporation having jurisdiction over the road, street, bridge or highway upon or in respect of which such default occurred." This will be reported to the Legislature.

Another amendment of general interest was one to enable councils to change the date of municipal elections. It was thought that the Province was hardly ready for this, and that the matter should be held over until the next session. The consensus of opinion was that nominations should be on the first Monday and elections the second Monday of December. Mr. PRESTON, of Brantford, who had charge of the Bill, explained that he had investigated the practice in other Provinces and found that nowhere except in Ontario were the municipal elections allowed to interfere with the Christmas holiday season. In England the election of councillors takes place on November 1st, and for mayor and aldermen on the 9th; in New Brunswick, the last Tuesday in October, in Nova Scotia the third Tuesday in November, Manitoba the third Tuesday in November, in British Columbia the council fixes the date, and in the new Provinces of Saskatchewan and Alberta elections are held on the first Monday in December. This is a live question every year. Pressure of business is the excuse usually offered by those who would make desirable municipal candidates.

The *Newmarket Era*, in referring to the matter, summed up the situation a short time ago as follows.

"It is contended that a municipal campaign, for two or three weeks before Christmas, interferes with the demands and pleasures of the holiday season, resulting in apathy in regard to municipal affairs. By changing the date to third week in January, no particular interests would suffer, and the new councils could enter upon their duties one week later. But people have varied notions on this subject—Toronto, for instance, asked the Legislature to make New Year's day its date for polling. Possibly a majority in that city may like that day, but it must sadly interfere with the festive pleasures of many who take advantage of the holiday to visit friends in other places, but who dislike to be deprived of taking part in the municipal election all the same. If a change is to be made at all, we would favor nomination on the first Monday in December and polling one week later, the elections would then be all over before making preparations for Christmas. Then let the new councillors take office the second week in January."

Municipal Ownership, Debt and Taxation

(By ROBERT DONALD of Glasgow.)

Municipal effort is judged by a standard of its own. It has to set an example. It is expected to be a model. In all comparisons with private enterprise it is seriously handicapped. The critics, in fact, put the municipal standard so high, not from sympathy but from malice, that there is no overtaking them, and they shift their ground so that there is no pleasing them. I will illustrate what I mean. If a town council adopts the policy of supplying cheap services—gas, water, or tramways—rather than seeking profits, it is attacked because it is not pursuing a commercial policy, and invidious comparisons are made between it and companies which make large profits. No mention is made of the fact that the companies charge higher prices. If, on the other hand, the municipalities pursue a commercial policy and pile up profits from gas and other services in relief of rates, the company critics turn green with envy, attack the system as utterly immoral, and attempt to prove that the profits should not be there at all if adequate depreciation were allowed, and, according to them, no depreciation is adequate unless it turns a profit into a loss. Many absurd statements are made on this question of depreciation. The critics profess to be extremely anxious that the municipal works should be conducted on a sound financial basis, while their real object is to so burden them with charges as to render them unprofitable, and therefore unpopular.

A municipality which pays back its loans on, say, electricity works on an average of twenty-five years, on the assumption that by the end of that period the buildings will have utterly decayed and the sites vanished altogether, does not require a depreciation fund, because, unlike a company which may have a limited existence, the municipality must keep its works in a thorough state of efficiency all the time, so that at the end of the loan

period it will not only have up-to-date works but money to replace them. A reserve fund is necessary not for depreciation, which is not permitted to take place, but for obsolescence. The municipality must also, according to the critics, perform industrial miracles; it is expected to make a profit before it has earned a revenue. When electricity works are started by a company, the shareholders do not expect a dividend for several years, but a municipality must pay interest, equal to a dividend, as soon as it gets the capital, and also set aside a sinking fund. The two amount to about six per cent. Rate aid is therefore necessary in the first years, as the critics promptly point out. In all matters of initial organization and powers the municipality has the disadvantage. The anxiety for early profits is a short-sighted policy. In the case of electricity, for instance, the business is started on too small a scale. A company is armed with wide powers. It can hire motors, wire houses, spend money in canvassing for customers, sell lamps, and do everything, but the municipality is not given the same freedom or equal power. A London tramway company could run 'buses to feed its cars, but the L.C.C. was stopped doing the same thing by the House of Lords. Municipal tramways are expected to show no diminished return when they are being reconstructed, and they are expected to pay the cost of street improvements, although improvements benefit the general traffic more than the tramways. Companies, however, which are called upon to make a contribution to street improvements receive the greatest sympathy, and pose as victims of the blackmailing municipalities. In spite of being handicapped in many ways, and being compelled to live up to a higher standard of commercial morality and efficiency, municipalities throughout the country are yet able to supply the cheapest gas, electricity, and other services.

Evil Communications Corrupt the Manners of Communities and Individuals

"The columns of the *H—d* are always open for the discussion of any public question or any matter that may further the interests of the town or community, therefore we respectfully ask our correspondents to 'cut out' personalities and 'mud slinging.' The property of one individual and every improvement made enhances the value of all property in the corporation. Our town is simply one big family. When this is discarded, there is little progress. When there is united pull for anything its accomplishment is made easy. Envy, jealousy and hatred are things to be despised. Envy is a canker that gnaws at the heart and makes folks sour, disgruntled and unhappy; jealousy warps the intellect and makes us unfair in passing judgment. Hatred doesn't pay even from a sordid point of view. There should be a mutual interest in the prosperity of our people. Success and failure are each a part of life, and often those who have made the hardest fight are vanquished in the race. Granting that every assertion that either 'Bowser' or the writer of the above letter has made be true, we fail to see where any benefit is to be derived by the resurrection of 'old sores.'"

The above was written by the editor of one of our local papers in reference to abusive communications, which he was asked to publish from two prominent men in the town. Every word of the article is true, and the extent to which small towns and rural districts are injured by just such unfortunate communications and the spirit which prompts them can scarcely be judged by the residents. Every local paper has more or less of a foreign circulation and letters of the type referred to, and which are to be seen only too frequently, if read by a home-

seeker, are quite likely to cause him to look in an opposite direction for a home, as very few people care to make part of a settlement in which local jealousies and personal prejudices are the ruling features.

Then, again, as the editor says, when such envyings and bickerings are prominent the town suffers, and the above instance is a sample, as the prominent men in one end of the town are continually at odds with those in the other, and any measure proposed by the one, whether conducive to the welfare of the town or the individual, is promptly opposed by the other, with the result that the town is making no progress whatever, but retrograding, whereas by united effort much might be accomplished. Situated as it is, on the main line of railway and the junction point of a branch line, with another main line being constructed within a mile of the town, thus bringing to its gates markets for all kinds of vegetables, poultry, stock, etc., and with plenty of elevator accommodation for the rich yields of grain, the town and district should at least be holding its own, if not going steadily ahead. The article quoted above, while referring to a particular case, is general in its application, and might be used in reference to communications to be found in many of our local papers, not one of which breathes of that spirit of unity and progress which should prevail in every community in this western land where there is abundance of room for the communities of broad-minded, progressive citizens who will surely prosper above the small and narrow-minded, as Nature's law of "the survival of the fittest" works out as certainly with reference to the community as to the individual.—*M. S. in the Western Municipal News.*

THE LONDON COUNTY COUNCIL ELECTION AND MUNICIPAL OWNERSHIP.

For some years the London (England) county council has been controlled by a majority called the Progressives, who have favored the establishment of municipal electric plants and tramways. At the elections held in March the Progressives were defeated. The opponents of the municipal ownership idea in all parts of the country are active in directing attention to the result as an argument against municipal ownership.

The New York *Tribune*, in an article headed "The Wastrels' Waterloo," says that the result is not void of significance with regard to national affairs, and "will doubtless be regarded, not as a rebuke to the Government, but as an admonition to adhere to these democratic standards of true Liberalism which have marked the real strength of its party, and not to forsake them for the will-o'-the-wisps of Socialism and the Commune." The New York *Times*, in an article condemning municipal ownership as a "swindle," remarks that Socialism everywhere is undergoing destructive exposures. The *Evening Post* says that the result not only affects the administration of London, but will have its influence on the whole English-speaking world.

The English *Municipal Journal*, in referring to the results of the election, says:

What is the municipal meaning of the London county council elections? The outstanding facts are clear enough. The Progressives are superceded by the Moderates, and the Moderates control almost as large a majority as that formerly held by the Progressive. The reactionary newspapers are claiming the result as a victory for anti-municipalism. They say that London has "revolted against municipal trading," and they urge that an example so inspiring should be copied by the country. The truth of the matter is that London has done nothing of the kind, and that under no conceivable circumstances would provincial municipal authorities dream of following an example set by the metropolis because the metropolis set it

Issues that Were Not Issues.

Let us get down to the facts. What were the extreme municipal proposals contained in the Progressive program? Or rather, what were they not? Because the Moderates secured a valuable electoral advantage by opposing schemes which the Progressives never advocated. They set up ninepins for the pleasure of knocking them down. Amongst these issues that were not issues were:

1. A municipal coal supply.
2. A municipal milk supply.
3. Municipal boot shops.
4. Municipal restaurants.
5. Municipal pawnshops.
6. Municipal general shops.

The Progressives never advocated one of these issues, so they could not have been beaten on them. A man who sets an "Aunt Sally" on its legs and then knocks it down flat is not exactly a victor. The "triumph" is not one that does him much credit, nor is he inclined to boast about it in circles in which he is intimately known. Only amongst outsiders, whose acquaintance with him is less than casual, does "Aunt Sally's" discomfiture assume any significance—a kind of suspected significance.

The Socialists

There were two "municipal trading issues" at the London county council elections, and they were tramways and electricity. There was not one other, and that is proved by the simple fact that the Progressives, officially or unofficially, never advocated another. It is true that the Socialists rushed in with one of their usual manifestoes. But the Progressives have nothing to do with the Socialists, and not a single Socialist was successful. The manifesto

was Socialist from the first line to the last, and it was at once repudiated by the Progressive leaders. The Moderates stuck it up as an "Aunt Sally," and scored by it. Saturday's Moderate victory was, as a matter of fact, a triumph for "Aunt Sally."

We come now to the two municipal trading issues—tramways and electricity. If the professions of the Moderate party be sincere, then the new council is a municipal tramways council. "It would be madness to sell, lease or dispose of the trams," said the Moderate leader a few weeks before the election. By leaflet, poster and speech, the Moderates indignantly repudiated the suggestion that the Moderate party was unfavorable towards municipal tramways.

Tramways

Where, then, does London now stand in regard to this matter? It stands now, more than ever it did, for municipalisation. The party that gave a lease of the northern system to a company, and that six and even three years ago defended that policy and recommended its extension, dared not at this London county council campaign preserve its traditional attitude. There were about 260 candidates for the 118 seats. Not one of these opposed municipal tramways. Three years ago, and six years ago, half of them opposed municipal tramways.

Where is to be found in this a "set back" to municipal trading?

Electricity

The other "municipal trading" issue was electricity supply. Here, again, no one "inside" the recent campaign can honestly say that a blow was struck against the principle of municipalism. Even the Moderates, who were financially and electorally supported by electric lighting companies, had to advocate a full measure of public control over private enterprise. What occurred in regard to this question was that the voters were frightened by the ceaseless talk about "millions of debt"—one of the Moderate leaflets got it up to 153 millions just before polling day, and had there been another three weeks or so for campaigning the national debt total would have been doubled before the end. Another "Aunt Sally"!

THE ENGLISH LOCAL GOVERNMENT BOARD.

The Local Government Board, one of the largest offices in the home civil service is a Parliamentary department. Just as the Chancellor of the Exchequer has acquired by custom of the constitution sole responsibility for the financial policy once shared with the Lords of the Treasury, so since 1871 the president of the Local Government Board has been solely responsible to the ministry and Parliament for all that has been done. The nominal board never meets. Its sole remaining use is that in the absence of the president one of its members may affix a *pro forma* signature. The president receives the relatively low salary of £2,000 (which will probably soon be increased to £4,000 or £6,000), his Parliamentary secretary £1,200, the permanent secretary £1,800, the five assistant secretaries £1,000 to £1,200, each presiding over one of the five sections into which the work of the board is divided (these five sections being again divided into eleven departments). In 1902 the junior clerks numbered upwards of 350 besides an army of expert officials. An annual examination is held for the clerkships of the upper division, and the competition is very severe, the successful candidates being usually men who have graduated with high honors at the universities. Clerkships in the second division require only an ordinary commercial education. The board's budget in 1900 was £197,085. The president is usually now a member of the Cabinet, but not necessarily or always.

Municipal Debentures

A somewhat interesting instance of municipal financing appears in the case of the recent sale of Winnipeg debentures to the English house of COATES, SON & CO. The sale has been somewhat widely heralded, as showing the financial excellence of Winnipeg and the city's high credit abroad. It does indeed indicate that, but it scarcely indicates what to some extent has been the impression given by the daily press, unusual financial acumen on the part of Winnipeg authorities. The price secured was approximately 97.29, and it is a good price to get on the present market. Moreover, since the money received from the sale will be used in England, the city will suffer no loss in exchange. But last April the city received a bid from Canadian banking interests, of 97.31, or just a trifle higher than the present sale. Meanwhile, the city has paid the high current money rates for temporary loans and commissions, enough to amount to a very pretty sum. This, of course, is a matter of judgment, and no doubt the banking interests, which made the higher bid last April, are secretly thankful that they were saved from purchasing. Still, it is fair to say, that if a municipality gets a reasonable offer for debentures it had better accept the market than finance on temporary loans. It is altogether probable that the accumulation of temporary municipal financing is playing a not unimportant part in the continued money stringency, and that the large amount of accumulated municipal debentures overhanging the market helps keep down prices.

This sale of Winnipeg debentures, taking place the first week in March, of course is not included in the following list of completed sales for December, 1906, January and February, 1907:

Canadian Municipal Debenture Sales

For December, 1906, and January and February, 1907.

MUNICIPALITIES IN ONTARIO					
Counties—	Amount	Rate	Maturity	Price	Sold For
Elgin.....	\$ 16,250	4½%	5 inst.	\$ 16,261	
Renfrew....	14,000	4%	20 "	13,700	
Cities—					
Guelph, Ontario.....	\$ 6,000	4½%	1936		6,090
" ".....	8,045.12	4	1924		
" ".....	11,986	4	1926		19,014
Berlin.....	13,612.93	4½	30 inst.		13,939.64
Towns and Villages—					
Beamsville, Ontario.....	\$ 12,000	5%	20 inst.		12,437.50
Seaforth, Ontario.....	56,500	4½%	1926		55,111
Picton, Ontario.....	15,000	4	30 inst.		13,978
Dresden, Ontario.....	4,666.38	4½%	15 "		4,600
St. Marys, Ontario.....	23,636.62	4	18 "		22,370
Village of Dutton, Ontario.	5,000	4	10 "		4,264
MUNICIPALITIES OUTSIDE OF ONTARIO					
Fernie, B.C.....	\$ 40,000	5%	30 years	"above par"	
St. Boniface, Man....	100,000	5%	20 inst.	\$101,565	
(Schools)					
Togo, Sask.....	1,000	6%	10 inst.		1,015
City of Montreal.....	275,000	4	30 years		273,625
City of Vancouver.....	315,825.30	4	various		300,255
Town of Kamloops.....	20,000	5	40 years		20,100
Vegreville, Alta.....	8,000	5	20 inst.		8,207
St. John, N.B.....	721,000	4	1946		702,975
Red Deer, Alta.....	35,000	5	Instal'ts		35,504
(Schools)					
City of Edmonton.....	815,487.57	4½ & 5	various		787,923
Three Rivers, Que.....	25,000	4½	50 years		25,250
New Westminster, B.C....	20,000	5	10 inst.		20,000

Municipal Debt

In his budget speech Hon. Mr. MATHESON pointed warningly to the growth of municipal indebtedness. In the last year this was increased by the considerable sum of \$5,200,000, the new borrowings being mostly on the part of the towns and smaller cities. If the funds raised on municipal credit were in all cases economically applied, they could not be objected to on the ground of their magnitude. But, as the Provincial Treasurer says, money is being wasted by many municipal corporations. Their affairs are not in the hands of the most prudent citizens.

That in these times of national expansion optimism should prevail in the towns is both natural and desirable, the towns' increase in population and production has at least kept pace with that of the rural districts. Ontario's share of the immigration is divided for the most part among its towns and cities, whereas the rural districts of the Province are losing more of their people in the exodus to the West than they are gaining from the wave of immigration. Growth, of course, renders necessary additional outlay on capital account. Waterworks, sewerage, pavement construction, and other public improvements have to be provided for on an extended scale to meet the needs of an enlarging population. Upon expenditures of this kind it is possible to waste money. The improvements may be ventured upon in a spirit of over-confidence, and at great cost the ground may be laid out for an expansion that may not come in this generation, if it comes at all. Not only are some towns rashly spending to discount the future, but also they pay too much for the work that is done. If they were served by

substantial and cautious citizens, neither of these excesses would be likely to be committed. It is perhaps not to be wondered at that towns whose public affairs are conducted in the most unbusiness-like manner should be most forward to assume the risks of undertakings lying outside of the usual range of municipal enterprise. Clever promoters with showy schemes for establishing industries, though possibly they may have no capital in sight, are not always unsuccessful in their efforts to induce towns to become parties to doubtful projects. Municipalities that have been persuaded to borrow money for the bonusing of local industries, or to pledge their credit as guarantors of the bonds of manufacturing corporations, are as often losers as they are gainers by such policy.

As a rule, it is unwise for towns to become liable for any business lying outside the regular municipal sphere. Within that sphere is to be included the management of public utilities. It is for the municipality itself to decide in every particular case whether this management should involve public ownership and operation. It is undeniable that the towns readiest to leap into public ownership are not those whose public business has been carried on the most satisfactorily. In such cases the debt incurred to embark upon a new public utility enterprise not uncommonly proves more burdensome than fruitful. The one safeguard, as the Provincial Treasurer says, is good stewardship. If careful, capable men were always elected to the municipal councils, the debt would be a much more accurate measure of progress than it is.—*Mail and Empire.*

The Audit in Municipal Ownership

Opponents of municipal ownership in England can now direct their attacks from the vantage ground of experience. Their weapons against it are its own fruits. The mass of the voters, who were heedless of a prior reasoning and adverse predictions, have yielded to the logic of higher taxes. It was increasing rates and engulfing debt that turned the citizens against the public ownership exploiters in London. Similar results in other English municipalities are readily seized upon and exposed by speakers and writers antagonistic to Socialism. In England municipal ownership has certainly not been justified by its works—or rather, by its workers.

The principle is not false or unsound in itself, as, say, the monopolistic principle nor is it arbitrary as a bimetallic monetary system must be. The defects attributed to it are adherent, not inherent. They are, it cannot be too strongly insisted, the defects of its administrators. This point it is unnecessary to impress upon its intelligent opponents. They freely admit that bad results under municipal ownership, like bad results in the ordinary municipal business can always be brought home to the men in office, and not to the principle. But they maintain there is a special temptation, almost a constraint, to mismanage public ownership undertakings that is not so strong in respect to any other municipal business. This is a consequence of the popular preconception that the service or output of a municipal plant will be much cheaper than that of any private plant. In every agitation for the extension of municipal enterprise expectations of great economies are raised. The people are assured that the saving will be enormous. It is unfortunate that the advocates of any new municipal ownership undertaking are usually so positive, definite and ample in their optimism. When their scheme is adopted and they get into office they feel bound to make it appear that they are carrying out their promises.

What commonly follows? There is a departure from conservative, commercial methods. The bookkeeping is not allowed to tell the whole story. Items that should appear in one account are shuffled to another. Too little is written off on account of wear and tear; no fund is established to cover the cost of renewal. Every shift is resorted to to cover up the deficit that incapacity or extravagance is creating. The fact that the business is being operated at a loss has to be kept from the public in order to continue the low price promised at the outset. Eventually the truth will come out, though probably not before much mischievous manipulation. In time the people will discover that they are paying much more than they ought to pay for their pavements, because money taken on that account is used to fill the void in the lighting account. Lord Avebury, a critic of exceptional keenness and fairness, says that he doubts whether the paper profit which some municipalities claim to have made on the operation of public utilities has any real existence. The Select Committee which in 1903 enquired into municipal trading in England recommended that a uniform system of municipal accounts be established and an audit be conducted by qualified, independent accountants. This recommendation should be adopted in every community in which municipal ownership is permitted. It would oblige municipal corporations to conform to business principles. If they are carrying on a given undertaking at a loss the public should be made aware of the fact. An auditor of the Local Government Board looked into the Woolwich accounts and found that the actual cost of street lighting was more than twice what it ought to have been, and that the losses on the electrical enterprise were much greater than the taxpayers dreamt. The other day the

Bath authorities decided to sell the town's electrical plant to a private syndicate in order to ease the stress of taxation.

Municipal ownership, like everything else, needs regulating. If it is to accomplish all that is expected of it in this province, it should be subject to the strict scrutiny of Government auditors. Hon. Mr. Matheson's warning against the growth of municipal indebtedness might well be followed up by the institution of an audit service to examine all municipal ownership accounts. If it is properly watched over, municipal ownership in Ontario will never be in danger of falling into the discredit in which it now lies in England.—*Mail and Empire*.

MUNICIPAL CRITICISM

The press is often called upon to criticise municipal officials. In our experience no one has ever spoken more plainly than the editor of *The Municipal News*, of Seattle, in a recent reference to Mayor MOORE, of that city. The article is not of sufficient general interest for these columns. This however, cannot be said of the introductory remarks, which are, as follows:

It is not well for men to have too many illusions. This is particularly true in the matter of civic affairs.

Good citizenship demands that all things relating to government should be looked squarely and honestly in the face. Only by so doing can we hope to successfully solve the grave duties that devolve upon us as citizens.

To the majority of men it is far more pleasant to pat everybody on the back and tell them what good fellows they are than to walk up to them and remark that earth would be a far better place to live in if they were translated to some other sphere of action.

When we elect public officials we would like to tell ourselves that these officials are the acme of perfection; that it would be useless to attempt to improve God's handiwork as manifested in them. We would like to always praise; never to blame. We would like to trust everything to them and say "it is well done." Unfortunately when we do, too often we find that we are done well.

It is only in a spirit of good citizenship, therefore, that we print the truth about Mayor MOORE's administration. It would be pleasanter not to print it. But it seems best to print it that citizens may know the manner of man who governs Seattle.

INEFFICIENT OFFICIALS.

The following paragraph from an editorial in *City Affairs* (Boston) so well expresses our own opinions concerning not Boston especially, but a considerable number of other cities in the United States, that we take the liberty of quoting it: "The great trouble with our city is not dishonesty, but wretched inefficiency. What we most need in the conduct of our city affairs are people who not only have an honest wish to do their job, but really know how to do it. We need a more capable set of officials from top to bottom, persons who really can study the problems with which they must deal, who will talk less and think more, and in whose conclusions we can all have some faith. This kind of person is never coming into office to stay until some standard is set up that demands him, and some public opinion is created that will stand behind him." This condition cannot be expected to change for the better until efficiency in office receives recognition, and the salaries attached to the higher positions approximate those commanded from private corporations by the men who should fill such positions.—*Municipal Journal and Engineer*.

Engineering Department

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

MUNICIPAL FORESTRY.

The time was, in Southern Ontario, when the forest was regarded as the foe of the settler. It was cut indiscriminately, and trees such as to-day would be almost priceless for lumber, were burned as fast as the sturdy pioneers could clear the ground. The results have been most unfortunate.

A certain forest area is necessary in every district to conserve moisture. Land protected by trees acts as a sponge to retain the rainfall, and the water from melting snow. Held in this way it reaches the rivers and streams slowly, and the flow is evenly distributed throughout the year. When the land is stripped of its trees, as so many sections of Ontario are, there is nothing to hold back the moisture. Instead of percolating through the soil slowly, it rushes over the surface to the creeks and along the creeks to the rivers in great floods that cannot be controlled. The spring floods and freshets on the Grand, the Thames, the Moira and many other of our rivers, working destruction annually, are the result.

These rivers were formerly more uniform throughout the year, and water-powers along them were of much value. Now they are but trickling rivulets for the

greater part of the year, but on occasions they become torrents destructive in their fury.

The agitation for reforestry has not come too soon. Mr. THOMAS SOUTHWORTH, Ontario Director of Forestry, who has been a leader in this movement, has estimated

that, for safety to climate, land and water control, at least 20% of the area of any municipality should be woodland. Mr. SOUTHWORTH has shown that in various counties the wooded and waste area is much below this. In the case of Welland it is 10 per cent.; in Huron, less than 10 per cent.; in Oxford about 11 per cent.; in Brant, Perth, Wellington, Wentworth, it is about 8 per cent., while in York, Ontario and Peel it is less than 7 per cent. Certain townships have less than 5 per cent. The Eastern counties have as a rule a greater proportion of woodland, but in those along the St. Lawrence, the timber has been largely removed.

With a view to encouraging the reforestation of land, the Ontario Government has established at the Guelph Agricultural College a nursery for forest trees, which

are available to land owners desiring to plant out a woodland. That many areas now barren, might profitably produce a crop of trees is a feature of farming which can readily be demonstrated. Since the removal of the forest, there are numerous instances in the Province



A remnant of the Virgin Forest in Huron County in the form of a well cared for woodland. Note the abundant reproduction of young trees carpeting the ground, protecting the soil and ready to replace the mature trees when cut. Cattle are kept out and the trees are cut only as they mature.

where sandy lands have become barren wastes. In the County of Norfolk, drifting sand has covered orchards and buildings. The replanting of such lands with forest trees is greatly to be desired.

If reforestry is to be extensively entered upon, the matter of taxation is of considerable moment. The Ontario Legislature, at the session of 1906, passed an Act permitting municipal councils to exempt certain woodlands from taxation. A step farther might safely be taken of such a nature as to guarantee to any property owner freedom from such taxation as would render his enterprise unprofitable. Timber is a slow-growing crop, and the amount of annual taxes may readily become a serious deterrent to the much needed reforesting of waste lands.

In Europe, state and municipal forest reserves have become a profitable source of revenue, so much so that in numerous instances in Germany and elsewhere taxation for local purposes has become unnecessary. This is the result of scientific forest management, whereby only the mature trees are cut, and proper conditions for growth are preserved. Mr. SOUTHWORTH has made the suggestion from time to time (and recently in a paper before the Ontario Surveyors' Association) that municipal forest reserves be encouraged in this Province. Municipal councils could be empowered to purchase, at tax sales and otherwise, lands suitable for woodlots, these to be planted and preserved until the trees become of sufficient size to

harvest, selecting each year the trees that are mature. An immediate benefit would result to climate and water supply. Future generations would possess a valuable tax-reducing asset.

ROAD CONSTRUCTION.

Good roads are of vastly more importance to the development of any country than is commonly attributed to them. A vague impression prevails that railways have superseded them, and that so far as industrial, commercial and social progress is concerned the condition of the common road is of little consequence. A more indefensible position could not be taken. Railways mean above all further development, and that development demands the improvement of country roads as feeders to the railway, and for communication with the adjacent country. Every nation that has achieved supremacy has been a builder of roads. Good roads are not merely an index of, but a means towards national greatness.

Since the days when Rome built the Appian way, and those other great highways over which the commerce of her colonies passed, the art of roadmaking has been materially changed. These old roads were—and many of them still remain—masses of rock and masonry several feet in thickness. The necessity of this great depth of material has been done away with by the very simple discovery—yet one which is still but tardily accepted—that the natural soil, if kept dry by drainage, will support any load. As contrasted with ancient methods, the key-note of modern roadmaking is drainage, both surface and deep drainage.

A good country road has two well-defined features. These are :

(1) The foundation of natural soil over which the road passes, and which must be kept strong enough by drainage to support not only the weight of vehicles but the road covering as well.

(2) The surface covering of broken stone or gravel, which resists wear, and distributes the concentrated wheel load over a greater area of sub-soil.

If one of these is of more importance than the other it is the former—the natural or sub-soil—and it is the one the proper treatment of which is most frequently neglected. The right way to make a good gravel or broken stone road is to first make of the natural soil on which the gravel or stone is to be laid, the best earth road that the soil is capable of producing. This is a matter of drain-

age and grading, and, if possible, rolling. The grading and drainage are largely the same thing, and have to be considered together. That is, the grading should be such as to give good surface drainage.

The first step that naturally presents itself in opening an entirely new road, is to throw up in the centre of the road allowance a smooth and level wagon track. This work is most cheaply and effectively done with a grading machine. In throwing up this grade, the excavation of earth at the sides forms the open drains.

The completed earth grade should for the average country road have :

(1) A circular rise or camber of about two inches to the foot from the bottom of the side drains to the centre of the road. This "crown" will carry water from the roadway to the side drains.

(2) A slope following the axis of the road such that the open drains at the side will have a constant fall to a free outlet. That is, the side drains should carry water



Sand dune on abandoned farm in Norfolk County. Orchard in background is buried twelve feet deep. This land is admirably adapted to the growing of White and Norway pine and black locust, but is wholly unsuited for agriculture.

away—not hold it in pockets and depressions. Drains which hold water instead of carrying it away are as useless in draining roads as they would be in draining farm land,

Almost any soil, when kept dry, is strong enough to support the traffic of loaded vehicles. Good drainage is the only means of keeping the soil of a road dry and consequently strong. If the open drains are not sufficient, then deep tile drainage can be adopted.

The effect of deep drainage is that whereas the raised grade, and the open drains beside it, may keep the natural soil dry for a foot or so in depth, the tile will greatly increase this thickness of dry soil, which will give proportionate strength of foundation.

The round shape of the roadway is particularly important. It sheds water quickly to the side drains; whereas, if flat or hollow in the centre, the rain falling on the road does not run off, but is held on the surface to soften it and turn it into mud.

The soils found in the sub-grades may be described in three general classes: (1) clay; (2) sand or gravel; (3) sandy loam.

Clay.

(1) Clay, as found in the sub-grade, is variable in quality. It may be a pure blue clay, or it may have sand mixed with it in different proportions. With blue clay, the ground water must be removed as far as possible if stable results are to be secured. In addition to the open surface drains, one or two deep tile drains should be laid along the roadside underneath the open drains, and lead-

to free outlets. It is customary to place one tile drain on an up-hill side, and one on each side in a cut or on a level grade.

If the clay contains a considerable proportion of coarse sand, it drains more freely than does pure blue clay, and one tile drain along the roadway will do all that two can do if placed at sufficient depth. If, on the other hand, the sand is fine-grained, it may be in greater need of deep drainage than if it were pure clay, becoming when wet almost a fluid in consistency.

Sand or Gravel.

(2) Sand or gravel sub-soils may demand little or no tile drainage to produce a reasonable strong foundation. Tile drains may be omitted at the time of construction, but can be put at points where the condition of the road under traffic indicates that the "water line" should be lowered.

Sandy Loam.

(3) A sandy loam is a soil which is often difficult to treat. As a rule, in addition to good surface drainage, a tile drain at one side will be of benefit, particularly in drying out the road quickly in the spring, when it is most subject to injury under traffic.

The perfect drainage of the earth sub-soil in this way, by means of a crowned roadway, open drains, and deep tile drains, will do all that can be done to make a good earth road, and thus to provide a firm, dry sub-soil on which to lay the gravel or broken stone. If the soil is newly thrown up, however, a roller should be used to compact it before spreading the road metal.

On clay soil, a standard thickness of consolidated road metal is six inches. On sandy loam the thickness should ordinarily be greater, particularly at any points where the soil is noticeably weak. On a sand or gravel sub-grade the thickness of road metal (broken stone) may be reduced to four inches. On low ground between hills, or on a flat road, a greater thickness of road metal is required than on a slope or on the top of a knoll.

Having made a good earth road, and over this having spread gravel or broken stone, the next point is to see that the metal is compacted into a closely knit layer. Loose gravel or stone on a road is an abomination. A roller should be used to consolidate the metal in order that it may perform its office of making a smooth, hard surface for traffic, which will distribute over the sub-soil

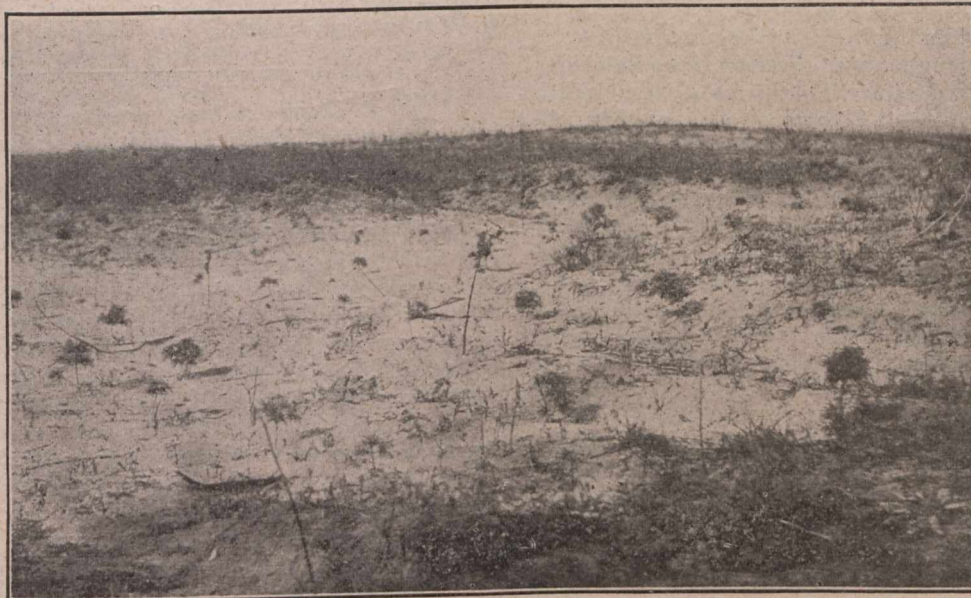
the concentrated wheel loads, and which will form a water-proof coating that will shed water quickly to the open drains at the side of the road. If a roller cannot be procured, the wheel tracks made in the loose metal should be raked full from time to time until they are thoroughly consolidated by traffic, and flush with the rest of the road.

The materials commonly used for the surface of country roads

are gravel and broken stone. Broken (or crushed) stone is as a rule much the better of the two. Roughly estimated, for average qualities of each, six inches of stone will make as durable a roadbed as will a foot of gravel. Gravel is a natural broken stone, but is rounded and waterworn, and contains a considerable proportion of sand, clay and earthy material. Crushed stone, on the other hand, is made up of stones of a more suitable size, that are angular and so bind together with a firm mechanical clasp; nor is there an objectionable amount of earthy material.

Whether gravel or stone should be used in any instance will depend on local circumstances. In some districts there is no gravel; in others there is no stone suitable for crushing; while in others there is little or none of either. This is a matter to be determined by the relative cost under the conditions of travel to be served. There are, however, some municipalities using inferior gravel at a cost of haulage almost equal to the cost of procuring a good quality of crushed stone by rail.

Gravel for roads should be clean. Dirty gravel binds quickly after being put on the road, but dissolves readily in the wet weather of spring and fall, becomes rutted, and



Waste sand land in Durham County planted with white pine in the Spring of 1905

is not durable. The best quality for road has a good proportion of stones the size of walnuts, with enough finer pebbles to fill the voids. If there is a quantity of large stones, these can be raked forward when each load of gravel is being spread on the road, so as to be under the next load dropped and in the bottom of the roadbed. Certain qualities of gravel should be screened to remove earthy material, and others should be put through a stone crusher. Screening can be economically done by means of a rotary screen, operated by steam, either separately or attached to a crusher.

Broken stone is now invariably produced by means of crushing machines operated by steam, these turning out from 50 to 100 cubic yards a day. The stone is obtained from quarries or is collected in the fields, care being taken in the latter case to discard such boulders as are badly weathered. Limestone is largely used in Western Ontario, and in Eastern Ontario limestone, gneiss and granite.

Stone crushers are essential in municipalities having no gravel but a plentiful local supply of stone. Formerly stone was broken by hand, but the process is too expensive and slow. By means of the stone crusher broken stone roads have become practicable throughout the Province, as large quarries with extensive plants are now crushing stone and shipping it by rail for this purpose.

One of the most commonly used roadmaking machines is the grader. Graders reduce largely the cost of earth work, but unfortunately their misuse in repairing old gravel and stone roads has done very much harm. These old roads are commonly wide and flat with square earth shoulders at the sides. With a view to crowning the road, the earth shoulders have been cut off, and instead of being turned outward, the material composing the earth and sod has been drawn to the centre of the road. This soft material lying on top of the old impervious stone or gravel roadbed, in fall and spring becomes a river of mud. Miles of road have been almost ruined in this way.

Road rollers are steadily coming into more common use. A large number of towns and cities use heavy rollers operated by steam for their macadam roads. These weigh from ten to fifteen tons. Rollers drawn by horses, and weighing from five to eight tons, are also used. A roller should first be used on the earth grade of a new road to compact the loose earth, so that the gravel or stone, when applied, will form a distinct coating. When the roller is used on the metal, the road is at once made fit for service instead of undergoing a period of settlement under traffic. By the use of a roller a more durable road can be made, and a considerable saving of broken stone (or gravel) is effected.

In the foregoing survey of the art of road construction a number of the principal branches have been briefly suggested. Each, however, is capable of extended discussion. If their application were intended for only a mile of road, the subject would be of little consequence. But in Ontario, with 60,000 miles of road to build and maintain, the reference is to a great public work costing not thousands but millions of dollars. To finance and direct this undertaking is another problem. That much is being attempted is evidenced by the fact that, in the ten years 1896-1905, there has been spent on the country roads of Ontario the equivalent of twenty million dollars.

JAS. H. RINTOUL, Esq., Clerk of the Township of Darling: "After dealing with THE MUNICIPAL WORLD for six years for municipal supplies, would say that on every occasion things ordered were satisfactory and prompt attention given. Would say also that the municipal officers would not like to be without your paper."

BROCKVILLE WATERWORKS.

The annual statement of the Brockville Board of Water Commissioners recently issued contains comparative tables showing the growth of the water system from November 1st, 1892, the time of its purchase by the municipality, to October 31st, 1906, giving in concise form a history under municipal ownership. The following are among the more interesting features:

REVENUE FROM	1893-4	1905-6
Water rates.....	\$ 19,438.37	\$ 27,805.33
Coal bill.....	2,498.53	4,170.86
Wages.....	3,227.00	4,972.40
Sinking funds on hand.....	2,735.21	54,036.42
Debentures paid.....		4,828.68
Discount off rates.....	10%	20% and 30%
Capital account.....	148,370.87	257,123.47
Debentures sold.....		226,546.34
Total surplus to date.....		38,184.78
Distributing main (feet)....	54,660 ft.	97,116 ft.
Galvanized iron pipe.....	3,417 ft.	4,624 ft.
Service pipe (feet).....	27,310 ft.	57,338 ft.
Number of fire hydrants.....	86	115
Number of waver services....	814	1,961
Water consumers.....	722	1,920
Water pumped (gals.).....	339,205,551 gals.	720,449,455 gallons
Daily average (gals.).....	929,330 gals.	1,973,834 "
Water pumped per lb. coal..	248 gals.	330 "

Welland ratepayers have voted to give a free site, free water and a fixed assessment to the BILLINGS & SPENCER Force Company.

Mr. ALEX. McCLEARY, the town constable of Oakville, was recently appointed chief at a salary of \$500 per year. An exchange says "this is quite a bit in Oakville, but when it is known that the by-law appointing Chief McCLEARY states that he must see that all the town by-laws are carried out, must act as harbor master, sanitary inspector, poundkeeper, cut the grass and kill the weeds in the parks, clean the sidewalks, repair them, clean the crossings, and attend all public meetings, and act as truant officer, the public will be satisfied he earns all that is coming to him."

Stratford is one of the many thriving places in Ontario where they make a good showing with their municipal undertakings. During the past year the total income of the Stratford waterworks was \$23,914, and the working expenses \$7,757. This left gross earnings of \$16,157. The interest and sinking fund amounted to \$9,811. Seven hundred dollars was paid over to the city council as office rent, and the balance was spent in extensions to the system. Since their purchase by the municipality the waterworks have not cost Stratford a cent, and now the citizens look for lower rates and greatly extended service.—Ex.

In order to start a movement to improve the conditions of earth roads in Ontario, *The Farmers' Advocate*, in co-operation with the Public Works Department of the Ontario Government, is offering \$100 in prizes for the best results from a season's use of the inexpensive implement called the split-log drag. There are two sets of prizes, one for the Eastern and one for the Western part of the Province. The first prize in each case is \$25, second prize \$15, and third prize \$10. There is no fee to enter, and the conditions are very simple. The judging will be done by A. W. CAMPBELL, Good Roads Commissioner. The entries for this exceedingly interesting and practical competition will close on March 27th.

QUESTION DRAWER

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

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

Communications requiring immediate attention will be answered free by post, on receipt of a stamped-addressed envelope. All Questions will be published unless One Dollar is enclosed with request for private reply.

Goods Liable to Seizure for Taxes—Express Company Liable for Statute Labor—Business Assessment of Lumber Dealer.

201—W. J. G.—1. A owns a farm in our township, lives in adjoining township. Are his goods and chattels liable for taxes, the property in the former township being vacant land, but all in the same county?

2. Is the Canadian Express Company liable for road work, or does that come under the head of local improvements as they refuse to pay?

3. A being a mill man cuts lumber by contract for another firm pays taxes on mill property and also business tax. B for whom the lumber is cut is a wholesale timber dealer lives in adjoining municipality, but not assessed on business tax. Is B liable for business tax as wholesale merchant on said lumber to the value of the land so used by the lumber piles in the township where the mill is?

1. A's goods are liable to seizure under the circumstances stated. Clause 1 of sub-section 1 of section 103 of The Assessment Act, 1904, authorizes the seizure of the goods of the owner or tenant of the land whose name appears upon the collector's roll (who is called the "person taxed") wherever found within the county. The third proviso appended to clause 4 of this sub-section applies only to cities and towns.

2. We do not know upon what principle Express Companies are exempted from performing statute labor or paying commutation therefor, and are therefore of opinion that they are subject to this liability to the same extent as any other ratepayer.

3. If the owner of the timber is a wholesale merchant (and this depends on the method he pursues in handling the timber or lumber) and he leases or owns and occupies any land within the municipality for the purpose of carrying on his business, and is assessed for such land, he is liable to the business assessment mentioned in clause (c) of sub-section 1 of section 10 of the above Act, calculated upon the assessed value of the land used and occupied by him in carrying on his business. If the lumber is simply piled in the mill yard on land owned and occupied by and assessed to the mill owner, B is not liable to any business assessment and there is no assessed value upon which it could be calculated.

Refund of Tax Percentage by Council—Woodland Not Exempt From Assessment.

202—J. F. W.—1. Our township has a by-law that all taxes not paid by the 15th of December will be charged 3 per cent. Three ratepayers paid their taxes on the 17th and 18th. Can the council refund the amount of the percentage to each one?

2. To get exemption of taxes for woodland do I have to apply to the council or to the assessor?

1. We do not think the council had any authority to make this refund. The pursuing of this course, even if authorized, is practically defeating the object of the by-law.

2. We are of opinion that neither the council nor the assessor has any authority to exempt woodland from assessment and taxation. It should be assessed at its actual value the same as any other land, under the

authority of section 36 of The Assessment Act, 1904. Section 5 of the Act contains a list of property exempted from assessment and woodland is not one of the species.

Power to Cut Timber on Government Land.

203—A. C.—A. located for a lot of land, and is assessed for it, and fails to pay the taxes. The lot is sold by the county for taxes. B. buys the land for the taxes and gets a tax deed. B. sells the land to C. Can C. cut the timber and dispose of it? There are about three acres of land cleared, fenced and under crop, and has been for a good many years, and no deed has been granted by the Government.

As we understand the facts stated the ownership of this land is and has been during its occupation by the locatees mentioned, vested in the Crown. If this is so, the interest only of A. in the land could be sold to realize the amount of the arrears. This interest is all that could be purchased by B. at the tax sale, and all that he could transfer to C. As to what A.'s interest was depends on the terms of the arrangement between him and the Crown Lands Department at the time the location ticket was granted to him. If the original terms permitted the cutting and disposal by A. of the timber on the land, C., the present owner of his interest, would also possess similar power.

Liability for Damage to Bridges by Floating Logs—Rural School Trustee May be Member of Council.

204—E. G. H.—1. In our township, a river runs through it, we have three bridges. What I wish to know is, have we to protect those bridges from floods or logs jamming in said river? If not, are we supposed to notify the company, who drives the logs, to protect them?

2. Can a councillor or reeve act as a school trustee?

1. The council of the township municipality is not bound to protect the bridge from damage caused by the contact of logs floated down the stream. The owners of the logs must take proper precautions to avoid occasioning injury to the bridges and can be held responsible for all damage caused by their default.

2. Yes. This municipality being a township, since the passing of section 3 of chapter 34 of The Ontario Statutes, 1906, a trustee of a rural school therein is eligible for election as reeve or councillor.

Township Council Need Not Appoint Medical Health Officer—Med. Health Officer Not Required to Make Declaration of Office.

205—J. A. L.—1. Must a township board of health have a medical health officer? If there is a physician in the municipality and the board does not want to employ him would it be subject to prosecution?

2. If a medical health officer is appointed and notified to take effect on the ordinary form stating that the declaration of office must be filed within twenty days, and he fails to do so, can he act and claim payment for services?

1. The local board of health has nothing to do with the appointment of a medical health officer. This is the province of the council of the municipality. Section 310

The Public Health Act (R.S.O., 1897, chapter 248) provides that "every municipal council may appoint a medical health officer, etc." It is therefore discretionary with the council as to whether it appoints a medical health officer or not.

2. The law does not require a physician who has been appointed medical health officer of a municipality to make a declaration of office. Therefore he may act in his official capacity, and is entitled to such pay as may be agreed upon between him and the council, notwithstanding the fact that he has made no declaration of office.

Qualifications of Voters on By-Laws.

206—J. E. A.—Our council here are submitting two by-laws to the ratepayers on March 20th to grant the L. Furniture Co. a loan of five thousand dollars for ten years, the village of L. to pay the interest. The other the village is to pay the interest on two thousand dollars for the Canada Tailoring Co. on two thousand dollars, the company to borrow their own money. Now A. has purchased property in the village since the last assessment roll has been completed. Can A. vote on these by-laws?

Section 348 of The Consolidated Municipal Act, 1903, provides that the lists of voters to be used for voting on these by-laws are to be prepared by the clerk from the last revised assessment roll of the municipality. Persons otherwise qualified under sections 353 and 354 of the Act, whose names do not appear on the last revised assessment roll, are not entitled to be entered on the lists to be used in voting on the by-laws. Therefore if A.'s name does not appear on the last revised assessment roll of the municipality, although he may be otherwise qualified, it should not be entered on the lists to be used in voting on the by-laws, and if his name is not entered on these lists, he is not entitled to vote on the by-laws.

Borrowing Powers of Police Trustees.

207—R. W. N.—The trustees of a police village in our township wish to borrow a sum of money to build cement walks. Has the council power to loan township funds to a police village? Is it necessary to submit a by-law and take a vote of the ratepayers of said police village before loan can be made? Also, if the township council has made a loan to police village for a term of years, and when time expires they do not pay, can the council levy a rate not exceeding one mill on the dollar on all taxable property within the boundaries of police village to apply on said loan?

The council and police trustees have no authority to enter into an arrangement of this kind. If the board of police trustees has become incorporated under section 751 of The Consolidated Municipal Act, 1903, the board may pass by-laws for the construction and maintenance of cement walks, as provided in section 752 of the Act. If the board has not become incorporated, the moneys required for the purpose may be raised by the council of the township, as provided in section 744 of the Act as amended by section 35 of chapter 22 of The Ontario Statutes, 1904.

Compulsory Erection of Wire Fences.

208—M. C.—The municipal council propose passing a by-law granting a bonus to help build wire fences along certain roads to replace fences that now hold the snow in winter and make the roads impassable. Could the council compel parties along said road to build wire fences, and could said parties claim more than amount of bonus?

We assume that the council proposes to pass a by-law under the authority of sub-section 2 of section 545 of The Consolidated Municipal Act, 1903, providing for the grant of certain payments to owners of land who erect wire fences under the terms of the by-law. If this is so, we do not think the council can, under this by-law, compel owners to erect wire fences, and the owners who see fit to erect such fences will be entitled to be paid only such compensation as is fixed by the by-law. Section 1 of The Act Respecting Snow Fences (R. S. O., 1897, chapter 240) empowers councils of townships, etc., to compel

owners of lands bordering on highways to erect such fences between their lands and the highway as will prevent the accumulation of snow, and requires them to compensate the owners for erecting such fences. If the amount of the compensation cannot be agreed upon between the owners and the council, the matter must be settled by arbitration in the manner provided by The Municipal Act. Section 2 of The Act Respecting Snow Fences makes provision for enforcing the erection of such fences as the council requires to be built.

Proceedings at Tax Sales—Married Woman May Vote at School Meeting—Alien Cannot Vote—Duties of Trustees.

209—E. J. P.—1. On whom does the expense fall when tax sale is adjourned for want of bidders?

2. When notice is made out for sale when adjourned who pays for the extra notices and mileage for the second sale?

3. When error is made by collector so that action can be entered against him, how long a time is allowed before such time expires for such an action?

4. Can a man's wife be assessed for a part of property and have a vote on school trustees or school matters?

5. Can a farmer's son be assessed for a part of property and have a vote on school matters who is a United States citizen?

6. When ratepayers try to put in trustees who will close the school, is there any law compelling the school to be opened?

1. This is a case where the sale cannot be held, as originally advertised, since there is no one to purchase. An adjournment is therefore a necessity, and should be charged against the party liable for the taxes as part of the costs of the seizure.

2. This expense is also properly chargeable as part of the costs of the seizure.

3. Six years.

4. If a married woman is a ratepayer of the full age of 21 years, and a public school supporter of the section for which she is a ratepayer, she is entitled to vote for school trustee, or on a school question, under the authority of section 13 of The Public Schools Act, 1901.

5. No. See section 13 of The Public Schools Act, 1901, and section 86 of The Consolidated Municipal Act, 1903.

6. The trustees have no authority to close the school. If they do so, they are acting in contravention of the provisions of section 65 of The Public Schools Act, 1901, and render themselves liable to the penalty mentioned in section 109 of the Act.

Payment of Expenses of Deputation From Town to Ottawa.

210—E. J. M.—The town council of this municipality appointed a deputation consisting of three of its number to transact certain business for the municipality at Ottawa, the motion appointing said deputation being duly carried and recorded. The deputation returned and put in a lump bill for the expenses of the three. The council divided on a motion to pay the account, the members of said deputation voting "aye." Two members of the council have raised the objection that those members who composed the deputation cannot legally vote on a motion to pay the account presented by themselves, claiming that they have a pecuniary interest in the passing of the account. Is this view right?

We do not think the council has any legal authority to pay this bill or account. Since this municipality is a town, section 596 of The Consolidated Municipal Act, 1903, as amended by section 33 of chapter 34 of The Ontario Statutes, 1906, has no application. In any event, we do not think the two councillors who claim the amount of the account from the corporation should vote on a motion for or against the payment, as they have a direct personal financial interest in the subject matter of such a motion.

Fenceviewers Have No Jurisdiction Over Railway Fences— Drainage on Railway Lands—Qualification of Auditor.

211—S. M. E.—1. Have township fenceviewers any control over railroad fences, and if so would the railroad company have to abide by the decision of said fenceviewer?

(The company's fence is in a very bad state of repair and animals quite often get through it, and it seems so hard to get after a company either to have them fix their fence or pay for anything killed by getting through their fences.)

2. Can railroad company be compelled to open an outlet for water across their track, that being the natural run of the water, and if they can, what is the proper way to force them to clean out the ditch?

3. Is it unlawful for a township treasurer's bondsman to be auditor of township accounts while he is still such bondsman?

(Of course I know some place in the statute it says no person that has either directly or indirectly any contract with the council, is disqualified but I do not know if a bondman is under any contract with the council. However, I think that as he is the man most interested in the honesty of the treasurer, I think that at least one bondman should be auditor along with some other auditor, and paid by the council the same as any other auditor.)

1. Township fenceviewers have nothing to do with railway fences. If the railroad is one under the jurisdiction of the Dominion Parliament (as is likely the case) section 199 of The Railway Act (chapter 58 of the Federal Statutes for 1903) prescribes the kind of fence the railway company is to erect and maintain.

2. Proceedings with this object in view are authorized by section 197 of the above statute, but the character of the drainage work, or the specifications or plans thereof must be submitted to the Board of Railway Commissioners for Canada for their approval.

3. We are of opinion that a surety for the township treasurer cannot be legally appointed one of the township auditors. As one of the treasurer's sureties, he has an "interest in a contract or employment with or on behalf of the corporation."

Voting Powers of Mayor—Tenure of Office of Treasurer.

212—R. C.—1. Our treasurer wants a raise of salary. The vote stood one of a majority in favor of a raise. The mayor voted and again gave his casting vote, and the new treasurer was appointed. We are now each served with a lawyer's letter to the effect that the mayor's double vote was illegal.

2. The treasurer wants \$50 more than the other man. He now takes the stand that he had entered upon the year before getting notice to quit, and in any case he can collect his year's salary.

1. We are of opinion that the mayor had no authority to give a second or casting vote. Section 274 of The Consolidated Municipal Act, 1903, provides that "the head of the council or the presiding officer or chairman of any meeting of any council, except in cases where he is disqualified to vote by reason of interest or otherwise may vote with the other members on all questions, and except where otherwise provided by this Act, any question on which there is an equality of votes shall be deemed to be negatived.

2. We do not agree with the treasurer's contention. Section 321 of the above Act provides that "all officers appointed by the council shall hold office until removed by the council, etc." The treasurer holds his office at the pleasure of the council. The council may dismiss him at any time, and he is entitled to be paid his salary only up to the date of his dismissal.

Payment of Taxes on Premises Omitted From Assessment Roll.

213—E. D. B.—If property has been omitted from the assessment roll by the assessor, although entered in his field book, and notice of assessment given the owner or tenant, can the owner evade payment of percentage under by-law or statute because a bill was not served at the usual time?

This case is provided for by section 51 of The Assessment Act, 1904. This section enacts that if the omission to assess any property comes to the knowledge of the

clerk as is in the section mentioned, "he shall enter such land on the next collector's roll, or roll for non-residents, as the case may require, as well for the arrears of the preceding year or years, if any, as for the tax of the current year." The latter part of the section makes provision for the valuation of the land for taxation purposes. The owner of the premises cannot be compelled to pay the percentage imposed by a by-law passed under section 102 of the above Act, on the taxes for the year in which the land was omitted from the assessment roll.

Time for Collection of Arrears of Taxes—Assessment of Private School.

214—J. B. B.—1. Can taxes that are in arrears for ten years be collected, or are they outlawed?

2. A man came into the township and rented a very valuable property and opened a school for training young men for the ministry, charging so much a term for each one. It is a private school and a good paying concern for the man who has it. Does that come under the meaning of the statutory exemption from all taxes or not? Is it not a public school?

1. It does not appear whether the arrears of taxes were in respect of personalty or real estate, nor have we sufficient data to answer this question.

2. This school is evidently a private enterprise, and should be assessed. It is not exempted from assessment and taxation by paragraph 3 of section 5 of The Assessment Act or elsewhere.

By-Law Appointing Clerk—Statute Labor of Farmer's Son— By-Law Adding Percentage to Taxes—Refund of Dog Tax —Proceedings at Nomination Meeting.

215—A. M. C.—1. Is it necessary to prepare and pass a by-law each year for the appointment of a township clerk, if he is appointed by a by-law without any stated time mentioned, or does the by-law stand until repealed?

2. How many days' statute labor is a farmer's son entitled to perform?

3. Can the township council of 1907 pass a by-law adding a percentage on the unpaid taxes of 1906?

4. The township council refunded the taxes on several dogs at the last meeting on December 15th, and again on January 14th, 1907, of the taxes of 1906. Can the council refund those taxes or should the parties have appealed to the Court of Revision of the assessment roll of 1906?

5. At the township nomination should the candidates nominated be called upon to speak in rotation as their nominations are filed with the chairman or returning officer, or is the procedure left to the option of the chairman. Frequently some candidates wish to have the opportunity of speaking last in order to criticize the remarks of his opponent. Is there any way of relieving the chairman of deciding which should be called upon to speak first?

1. It is not necessary to pass a by-law each year for the appointment of the same person as clerk of a municipality. A general by-law passed for the purpose continues the appointee in office until it is repealed.

2. One day. (See sections 5 and 6 of chapter 25 of The Ontario Statutes, 1904.)

3. No, but the council may pass such a by-law under the authority of section 102 of The Assessment Act, 1904, applicable to the payment of future taxes.

4. We are of opinion that the council had no authority to make these refunds, and we do not think the Court of Revision could have afforded the alleged owners of the dogs any relief, as the wrongful assessment of a dog is not such an error or omission in the roll, or such an overcharge as can be the subject of an appeal to the Court of Revision under section 65 of The Assessment Act.

5. There is no law regulating this matter. The chairman is not bound to regulate the order in which the several speakers are to address the meeting. An arrangement as to this should be made amongst the speakers themselves, and if they cannot arrive at a settlement of

the matter, the easiest course for the chairman to pursue is to allow the meeting to decide the question.

Council's Power to Relieve From Taxes.

216—W. J. F.—The village of B., in the township of P., has petitioned the council of the same place asking to be relieved of that part of the tax bonusing wire fences. Has the council power to relieve them or not?

It is not stated whether the village is incorporated or not. If it is not incorporated, it still forms part of the township, and the ratepayers therein must bear and pay their share of the general municipal taxes, of which the bonuses paid for the erection of wire fences form part. If the village is incorporated, it is a separate municipality, and the by-laws passed by the township council have no effect within its limits.

Payment of Fees of Medical Health Officer—Destruction of Barberridge Hedge.

217—J. H. H.—1. We have a medical health officer. There have been some cases of scarlet fever, scarletina, and some cases of German measles. Can he charge the council for disinfecting the houses and can he make the council pay for formaldehyde? The people are able to pay for it? Can a community compel the council to destroy a barberridge hedge? The council has been notified to take action, but the owner asks compensation for it. It is about 15 rods long. The neighbors offered him \$25.00 for it, but he refuses to have it cut. Can we compel him to cut it, or can we compel the Government to do it? They say it rusts their oats and wheat?

1. Unless the council gave the physician instructions to disinfect these premises, since the owners are financially in a position to pay him, he should look to them for the amount of his charges and not the council.

2. The council is not *compelled* to, but under section 2 of chapter 48 of The Ontario Statutes, 1900, it MAY take action in this matter. This section provides that the owner "may be required by the council of the municipality in which the lands are situated to remove and destroy the same, and upon his neglect or refusal so to do within ONE MONTH after the service of notice in writing regarding such removal and destruction, the council of the municipality may cause the same to be removed and destroyed, and in such cases the owner of the lands upon which the said shrub has been planted shall not be entitled to compensation for such removal and destruction." Section 3 of the Act makes provision for the payment of compensation to the owner, in cases where he complies with the council's notice within 30 days after receiving it.

Collection of Township School Levy.

218—G. H.—1. For the year 1906 our municipal council collected a township levy of \$150.00 for each school section in the municipality over and above what was requisitioned for by each school board. Was this money collected legally?

2. If not, should it be returned to the ratepayers?

3. If it was legal, is this money now due to the school sections?

4. Several of the school sections are willing to receive the money as collected. Could they do this if money was not collected according to law?

Council of 1906, I believe, acted on Act that came into force January 1st, 1907.

1, 2, 3 and 4. If the average assessed value of the school section in the township is less than \$30,000, and each school in the township has but one teacher, the council was right in levying \$150 for each school in the municipality on the general ratepayers, and this sum should be paid to the trustees of each section together with the amount the trustees required the council to levy on the public school supporters of the respective school sections. If the trustees find, after receiving these moneys, that too much was raised for school purposes

last year, they can take the excess into consideration in striking their estimates for the current year, and reduce the amount they require to be levied this year by the balance they have on hand. (See sub-section 3 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906.) The only authority the council of last year had for making this levy was that conferred by section 70 of The Public Schools Act, 1901, as enacted by section 39 of chapter 53 of The Ontario Statutes, which received the Royal assent and came into force on the 14th day of May, 1906.

Duties of Auditors.

219—R. H.—1. Are the auditors supposed to report on books as handed over and found by them?

2. Have the auditors any power to make out a list of errors found by them in checking over the books and sending in same to the council to have same rectified by the officers concerned before making out their report?

3. If such a complaint of errors is sent in by auditors, has the council the power to have same corrected or allowed before receiving auditor's report?

1. Sub-section 1 of section 304 of The Consolidated Municipal Act, 1903, provides that "the auditors appointed under section 299 shall examine and report upon all accounts affecting the corporation, or relating to any matter under its control or within its jurisdiction for the year ending on the 30th day of December preceding their appointment." Sub-section 2 of this section imposes the further duty of preparing and filing an abstract and detailed statement of receipts and expenditures, etc.

2. We see no necessity for the sending of such an interim report by the auditors to the council, and the statute makes no provision for their so doing. If any errors or omissions are discovered in the books or accounts of any official, the auditors may cause him to correct or supply them, and embody them in their report to the council.

3. The council should receive the report of the auditors, and *upon their report* finally audit the accounts of the corporation, in accordance with the provisions of section 307 of the Act, and before finally allowing them, correct all errors and supply all omissions that may come or be brought to the council's notice.

Assessment of Oil Lands.

220—S. W.—A. owns land in the oil producing territory of this township. B. owns a lease for operating for oil on said land and in payment allows A. one seventh of all oil produced. If the oil production is worth \$1,000 a year what should B. be assessed for? And in what manner should it be entered on the assessment roll, as income or real property?

If B. is not assessable is A. then liable for assessment for the entire production, B. being non resident?

Sections 10 and 11 of chapter 36 of The Ontario Statutes, 1906, affected a change in the method of assessing oil lands. As amended by section 10, sub-section 1 of section 36 of The Assessment Act, 1904, now reads: "Except in the case of mineral lands, other than oil lands, hereinafter provided for, real property shall be assessed at its actual value," and as amended by section 11, sub-section 3 of section 36 reads as follows: "In estimating the value of mineral lands, other than oil lands, such lands and the buildings thereon shall be valued and estimated at the value of other lands in the neighborhood for agricultural purposes, but the income derived from any mine or mineral work, other than those on oil lands, shall be subject to taxation in the same manner as other incomes under this Act." Assessors should therefore assess oil lands at their *actual value*. This value, we believe, would be considerably in excess of the value of the same lands, if used for agricultural purposes only. The effect of the amendment of sub-

section 3 of section 36 of The Assessment Act, 1904, is to abolish the assessment and taxation of the income derived from the operation of oil lands.

Limit of Liquor License—Time for Passing By-Law.

221—G. B. S.—1. What is the highest liquor license fee that can be imposed by a municipal by-law and what is the lowest could be put in the by-law?

2. In what month should the by-law be passed to be legal? Is our council too late to pass a by-law to take effect in the next license year which is the first of May 1907?

1. This municipality being a township, the minimum license fee is that fixed by sub-section 1 of section 10 of chapter 47 of The Ontario Statutes, 1906, namely: \$120 for a tavern and \$200 for a shop license. Sub-section 1 of section 11 of this Act empowers the council of any municipality to increase the duties to be paid for tavern or shop licenses therein beyond the amounts fixed by section 10, but every such by-law before the final passing thereof must be submitted to and approved by the electors in the manner provided by The Consolidated Municipal Act, 1903, with respect to by-laws which before their final passing require the assent of the electors of the municipality.

2. It is not necessary that a by-law of this kind should be passed in any particular month to give it validity, but sub-section 2 of section 11 of the above Act provides that "such by-law shall take effect from the passing thereof unless passed later than the 1st day of March in any year, in which case it shall come into force on the 1st day of May of the next succeeding year.

Assessment of Telephone Company.

222—J. R.—We have in our municipality seven independent telephone lines of about 13 miles of line and 20 holders on each line (who built and own the line) all centering in the village.

If they get incorporated under the name of the D Union Telephone Company, will they be liable to assessment same as the Bell Company, now are?

Yes.

Assessment of Timber Limits—Business Assessment of Lumber Company—Of Tenants—Of Severed Timber.

223—E. F. L.—1. A company is operating limits leased from Dominion Government held in trust by them for the Indians. How would you value such land for assessment? By the amount of their cut?

2. Or of standing timber?

3. They own five deeded lots in this township. On two of these lots there is surveyed town plot. They own it all but the school site and two lots which were sold and deeded to a private party. Their mill, store, office, blacksmith shop, woodshop, stables, outhouse, granary and dwelling houses for their employees, also boarding house. The mill is a water-power. In making their business assessment would you take all those buildings into consideration?

4. If one house rents for \$2 and one for \$4 per month does that change the value of the house if there is no difference in the houses?

5. Off the other three deeded lots they have taken quite large a cut of pine, spruce and cedar logs and cedar ties and posts. Can I assess the timber on the beach as well as to value the lots?

1 and 2. These lands being vested in the Dominion, and not in the Province, we do not think that there is any right to assess the company their interest in the timber limits.

3. The business assessment of the lumber company should be calculated on the assessed value of all the lands and buildings thereon used and occupied by the company in carrying on their business. This would include all the buildings enumerated, except the dwelling houses and boarding house, which should be assessed to their respective tenants at their actual value, as provided in section 39 of the above Act.

4. No. These premises should be assessed at their actual value, as required by section 36 of the Act. The amount of rent paid cannot be taken as a basis for fixing the value for assessment purposes.

5. Timber severed from land is personal property, and not assessable. The Assessment Act, 1904, makes no provision for the assessment of personal property of any kind.

Business Assessment of Timber Manufacturers.

224—J. E. H.—Referring to question No. 525, page 209, regarding timber limits asked in August number, of 1906.

1. Should the company having control of the limits be assessed as a manufacturer under a business assessment, or how should they be assessed?

2. Would making timber into ties and getting timber sawed into shingles and lumber be termed manufacturing?

1. The owners of the timber limits should be assessed for their interest in the land and timber at its actual value, as provided in sections 35 and 36 of The Assessment Act, 1904.

2. Yes.

Effect of Refusal of Pathmaster to Act—Compulsory Opening of Roads in Winter—Liability for School Rate.

225—E. G.—At the last meeting of our council they appointed a young man, who is on the voters' list as a farmer's son, as pathmaster. As clerk I personally notified him that that he had been appointed and he refused to act.

1. Should I have notified him in writing?

2. Can the council impose a fine on this man for refusing to act as pathmaster. If so, what proceedings should they take?

3. Can the council compel a man to open up Government roads blocked with snow through his own farm when he refuses to let people travel through his fields?

4. When the township clerk is notified by the travelling public that the roads are blocked, what proceedings should he take?

There is a good many ratepayers in this municipality who are over three miles from any school, and who have paid school rates, both general and special, just the same as the rest of the ratepayers who are within three miles of the school. They never asked the council to exempt them from school rates, except one man, who came to the council this year and said that he had gone to the council some years ago and that they (the council) had exempted him from the special school rate, but this council could find no record of this in their minutes, but this council exempted him from the special school rate and refunded him the amount for this year. This man is about four miles from public school and one mile from Catholic separate school, but does not want to support separate school.

5. Can the council exempt this man from school rates, he being four miles from public school and one from separate?

6. Can the council exempt those ratepayers who are outside of three miles from any school?

7. Can the township treasurer keep the amount of this refund from special school levy off trustees order?

1. It is customary to notify municipal appointees to office in writing of their appointment, but it is not legally necessary.

2. A person appointed to a municipal office is liable to a fine at common law for refusing to accept the office. Proceedings to impose and enforce payment of the fine could be taken before some Justice of the Peace for the locality.

3. The council cannot compel the owner of lands through which a road passes to open it up under the circumstances mentioned, but the owners of lands adjoining roads so obstructed cannot prevent the public from going through their fields to a sufficient extent to enable them to get around the obstruction.

5. No. This is an organized municipality, and section 25 of The Public Schools Act, 1901, has no application.

6. No.

7. Our replies to questions numbers five and six render it unnecessary to answer this.

An Excessive Payment to Trustees of a Union School Section.

226—J. E. H.—1. A union school section received a larger order on the treasurer for their general school grant than was proportioned by the equalizers. Can the council get it back and if so, how?

2. Could the council keep it back from them this fall?

1. No.

2. No, but the trustees should take this amount into consideration in striking their estimates for the current year.

Dissolution of Union School Section.

227—M. C.—Prior to 1903 the municipality of M. consisted of the township of the same name and the police village of F. In 1903 the village withdrew from the municipality of M. and was organized into a separate municipality as the town of F. In 1898 a schoolhouse was erected in the village, for the building of which debentures were issued to be repayable out of the taxable property of the whole of the municipality of M. as it then stood, there being but one school section in the municipality. At the time of the separation of the town from the township no change was made in the school section. The schoolhouse being situated within the town, the urban municipality assumed the responsibility of paying the debentures and the township has each year paid to the town treasurer its share of the loan as it became due. The township has also contributed its proportion of the expense of maintaining said school. Since 1903 the school business has been conducted as though the town and township together formed a union school section although no such union was ever formally established.

The ratepayers and council of the township now wish to become separated from the town school.

1. Can this be done without the consent of the town council and the school board? If so, what steps should be taken to effect a separation?

Under the authority of sub-section 1 of section 52 of The Public Schools Act, 1901, as soon as a portion of the township became incorporated as a town, the newly formed town and the remainder of the township became a union school section. If a dissolution of this union is desired, the only proceedings for the purpose are those prescribed by section 46 of the above Act. This section provides that the ratepayers and council of the town must be parties to the proceedings as well as those of the township and its provisions must be strictly observed.

Application of Amendments to School Acts of 1906—Time for Payment of Teachers' Salaries—Notice of Payments on Mortgages.

228—A. C.—1. Does The School Act of 1906 apply to the district of Algoma or only to organized counties?

2. At what time of the year are school teachers' salaries payable?

3. Should there be any notice sent to the Registrar's office of payment made on mortgages or is a receipt from holder of the mortgage sufficient?

1. We are of opinion that section 70 of The Public Schools Act, 1901, (as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906,) does not apply to townships in Territorial Districts, and have so expressed ourselves several times in these columns.

2. This depends on the terms of the agreement entered into between the trustees and the teacher at the time the latter is engaged.

3. It is not necessary to notify the Registrar of payments made from time to time on a mortgage. The receipt of the mortgagee is sufficient evidence of payment. As an additional precaution the mortgageor might see that the payment is endorsed on the duplicate copy of the mortgage, held by the mortgagee, at the time it is made.

Assessment of Summer Cottages—Business Assessment of Summer Hotel.

229—T. L.—In our township a farm adjoining a lake is owned by a widow who lives in Northern Ontario. She has the farm rented and the tenant is assessed for it and pays the taxes. On this

property, along the lake shore, is a summer resort comprising a number of cottages and a summer hotel. The lots are leased for a term of years to individuals who erect cottages thereon. The lease states the property is to be free from taxes. The property on this summer resort has never been assessed and there has never been any taxes collected from them. The cottage owners claim that in the lease, from the owner of the land, it is stated that it was to be free from taxes and they also have the privilege of moving the buildings off the lots at any time. Our council this year ordered the assessor to assess the buildings to the different owners, and not to assess the lots, as the tenant on the farm is assessed for all the land.

1. Was this the proper thing to do, or how do you think they should be assessed?

2. Are the owners of the cottages liable for statute labor?

3. Can the assessor put a business tax on the owner of the summer hotel, as he only does business in it for about three months in the summer, and the rest of the year it is shut up?

1. The assessor should assess these lots and the buildings thereon to the respective tenants, at their actual value, in accordance with the provisions of section 36 of The Assessment Act, 1904. He has nothing to do with any agreement that has been made between the tenants and owner as to the payment of the taxes on the premises.

2. Yes.

3. Yes, at the rate mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Compulsory Destruction of Noxious Weeds.

230—F. L.—1. Is there any law compelling owners or tenants to cut Canada thistles or noxious weeds on roads?

2. In the case of the owner of a corner lot, who should cut the thistles, etc., on the side road and who on the concession road?

1. Yes. Sub-section 1 of section 8 of chapter 279, R. S. O., 1897, as enacted by section 2 of chapter 27 of The Ontario Statutes, 1904, requires owners or occupants of land to cut down and destroy all the noxious weeds growing on any highway adjoining such land (not being a toll road) from the boundary of such land to the centre line of such road.

2. The owner or occupant of the adjoining lands should cut down and destroy the noxious weeds to the centre of each road.

Levy and Disposition of Dog Tax—Claim to Unopened Road Allowance.

231—P. S. E.—A certain township levied and collected a dog tax for many years prior to the year 1880, but since that date no dog tax has been levied. Said fund showed a surplus at the close of each year, which was duly passed over to the general fund and used for municipal purposes. Parties having sheep killed by dogs after the year 1880, on making inquiry, received in answer from the council "no funds", and hence did not file applications as the law directs. Recently, however, parties having sheep killed by dogs, and knowing that the dog tax fund prior to 1880 showed a surplus, have made application according to the statutes in that behalf and their claims have been paid by the council.

1. Have the parties who did not press their claims or make a proper application during the interval since 1880 now any claim on said surplus or against the present council or the municipality, even though there is still proof that a part of said dog tax has never been used for the purpose for which it was raised?

2. Would it be legal for the present council to now pass a by-law enacting that no further claims on said fund be honored or paid, even though it appears that a portion of the moneys that were raised by a dog tax prior to 1880 have never been expended for the purpose for which they were levied?

A. now owns a farm through which a forced road has run as a travelled road for, say 40 years. He is now claiming the concession line along the northern limit of his premises together with the standing timber thereon, as in lieu of said forced road, although B., who now owns the lands directly north of A's farm, has said concession line fenced in with his lands which said fence was built many years ago by the former owners.

1. Can A. now compel B. to give him possession of said concession?

2. Can either party claim the said standing timber, or does it belong to the municipality, and can it be sold by the present council?

1. Section 18 of chapter 271 of The Revised Statutes, 1907, provides that "the owner of any sheep or lamb killed or injured by any dog, the owner or keeper of which is not known, may within THREE MONTHS after the killing or injury apply to the council of the municipality in which such sheep or lamb was so killed or injured for compensation for the injury, etc." Therefore unless the claim for compensation is made within the time specified in this section it should not be entertained by the council, although there may be a balance to the credit of the dog fund of the municipality.

2. We do not think the council has any authority to pass a by-law of this nature. The balance to the credit of the dog fund must be paid out as far as it will go in satisfaction of lawful claims made within the proper time.

3. No.

4. This is an original road allowance, and the timber thereon is vested in and may be sold by the municipality.

Returning Officer Cannot Open Ballot Packets—Liability for Cattle Running at Large.

232—J. C. H.—1. On January 7th one of the candidates was not satisfied with the returns so the returning officer opened the packages and recounted the ballots. Was he justified in his actions?

2. Our council passed a by-law allowing cattle and sheep to run at large. Does the above by-law require to be published or registered or has the council power to pass such a by-law, if so, will the by-law stand in division court or high court?

3. In our adjoining municipality cattle are allowed to run at large under by-law of the council. Cattle did some damage to a neighbor's crop and when the case was taken to court the Judge allowed damages, saying that if a man lets his cattle run he must have a herder with them or pay for all damages.

4. Can a farmer throw down his road fence and collect damages if cattle go in?

1. No. A returning officer has no authority to open any packet of ballots. This is the province of the Judge, in case application is made to him under the provisions of The Consolidated Municipal Act, 1903, for a recount or scrutiny of the ballots cast at the election.

2. We are of opinion that the council has no power to pass a by-law of this kind. Sub-section 2 of section 546 of The Consolidated Municipal Act, 1903, empowers the council to pass by-laws for "restraining and regulating" the running at large of cattle, but this does not give authority to pass a by-law of the kind mentioned.

3. We agree with the Judge's view of this matter.

4. Yes. Owners of cattle must take such care of them that they do no damage to the property or goods of anyone else.

Time for Return of Collectors Roll—Duties of Collector.

233—J. K.—Assessment Act, chapter 23, section 109, sub-section 109, provides that the collector of taxes shall return the collector's roll to the treasurer on or before the 14th of December, in each year or on such other day in the next year, not later than the 1st day of February, as the council of the municipality may appoint.

1. Is this compulsory and must the collector return the roll to the treasurer on or before the 1st day of February and in the event of the collector not doing so, can a council pass a resolution on the 1st of March, instructing the collector to levy and distrain for any unpaid taxes?

2. Please also define the meaning of section 111, and would the council be responsible in any way should the collector perform any act contrary to The Assessment Act?

3. Please advise as to the powers and duties of the collector.

1. This sub-section makes it the duty of the collector to return his roll on or before the 14th December in each year or on such day in the next year not later than the 1st February, as the council of the municipality may appoint. If the collector does not return his roll by the 1st February or such other day as the council may appoint, section 111 empowers the council to pass a

resolution authorizing the collector or some other person in his stead to continue the levy and collection of the unpaid taxes in the manner and with the power provided by law for the general levy and collection of taxes. The collector may distrain for unpaid taxes, at any time after the expiration of fourteen days after notice or demand, so long as the roll remains in his hands.

2. The individual members of the council cannot be held responsible for anything the collector does, which is not in accordance with the provision of the statutes.

3. His duties are too numerous for the space at our disposal. They will be found in section 98 and following sections of The Assessment Act, 1904, and are fully discussed in "The Collector's Guide" by JAMES M. GLENN.

School Trustees' Qualifications—Trustee Cannot Legally Contract With His Board.

234—I. & B.—1. Can a clergyman who owns no property and pays no taxes occupy a seat on the public school board?

2. Can a member of the public school board legally supply goods to the board and do certain work at school, such as repairs and plumbing, for which he receives the usual price?

1. By sub-section 2 of section 10 of The Public Schools Act, 1901, "the persons qualified to be elected trustees shall be such persons as are British subjects and resident RATEPAYERS or farmers' sons, being residents within the meaning of The Municipal Act of the full age of twenty-one years, not disqualified under this Act." If a clergyman is not the owner or tenant of any property, is not assessed, and pays no taxes, he is not qualified as a member of The Public School Board.

2. No. See section 105 of the above Act.

Appointment of Pathmasters—Procedure at Council Meetings.

235—J. McA.—1. Are pathmasters in township and other officials required to be put in by by-law of the council or can the clerk take names of such from the members of the council, put them down and call them our officers?

2. How often should a by-law be read and carried in a council to make it legal?

3. Should the township clerk bring money and returns of money sent from the county officials or the Government to the council meeting?

1. Pathmasters and all other township officials should be appointed by by-law of the council passed under the authority of sub-section 1 of section 537 of The Consolidated Municipal Act, 1903.

2. This depends on whether the council has passed any by-law establishing rules of order regulating its proceedings. If it has passed such a by-law, its provisions in this regard should be observed. If it has not passed such a by-law, after a by-law has been read, a resolution submitted to the council to the effect that the by-law be passed as read, if carried, is all that is necessary.

3. We do not know what moneys are referred to. It is the duty of the treasurer, not the clerk of the municipality, to receive and pay out its moneys. We must therefore have further particulars before we can answer this question.

Assessment of Income and Collection of Income Tax.

236—R. Y.—1. The amendment of 1906 says householders are exempted from income when the sum does not exceed \$300, from all sources. Does that mean interest alone or part interest and part personal earnings. Say a man has income from moneys amounting to \$250, and personal earnings to the amount of \$400, is he assessable for any income?

2. A school teacher was assessed for \$400 above exemptions for 1906. At summer vacation he resigned the school and hires in another county for a larger sum. Our revision of the assessment roll was fixed on June 3rd, 1906; can we collect the full amount of \$400; we levy 20 mills \$8.00? If so, must we proceed, he is now in K? While here he was not a house-holder.

1. If the income from all sources is more than \$300, as in this case, and the recipient is a householder or head of a family within the meaning of paragraph 19 of section 5 of The Assessment Act, 1904, no part of the income he derives from any investment, or from moneys on deposit in any bank or other financial institution or loaned upon mortgages, promissory notes or other securities, is exempt from assessment. Of course that part of his income which is derived from personal earnings is subject to the exemptions mentioned in the first part of paragraph 19.

2. We see no reason why this amount cannot be collected by ordinary action at law as a debt due to the municipality, under the authority of section 90 of The Assessment Act, 1904.

Assessment of Limestone Quarry.

237—A. E. N.—This township has a limestone quarry which is owned and operated by an allied company, containing about two hundred acres of land. Is this property liable for business tax? Or income tax? Or to both?

We are of opinion that these lands should be assessed at their actual value as provided in section 36 of The Assessment Act, 1904, and also for a business assessment, calculated at the rate mentioned in clause (h) of sub-section 1 of section 10 of the Act, calculated on the assessed value of that portion of the premises used and occupied by the company in carrying on its business.

Proceedings to Close Road in Village.

238—J. R. D.—A. is owner of all lots in two blocks and asked the council to buy the portion of T. road cutting his two lots and close the remainder of the road in the two blocks. B. and C. are opposed to the closing and selling of the road, also other parties living on block away from these.

1. Can the council, or a majority of the council, lawfully sell and close the said T. road?
2. And what proceedings to take if advisable to do so?
3. If the reeve refuses to sign the by-law, what can be done?

1. We are of opinion that the council has power to close and sell this highway, if it deems it in the general public interest to do so, and any owner injuriously affected by the closing of the road will be entitled to compensation for the damage he has thereby sustained. If any owner is excluded from ingress and egress to and from his land, in addition to compensation, the council will have to provide for his use some other convenient road or way of access to his lands, as provided by section 629 of The Consolidated Municipal Act, 1903.

2. A by-law should be passed under the authority of section 637 of the above Act, after all the preliminary proceedings prescribed by section 632 of the Act have been strictly observed.

3. The council may appoint some one of its members chairman of the meeting at which it is proposed to pass the by-law, and authorize him to sign it, in the place of the reeve.

Computation of Local Improvement Assessment.

239—A. has a property in front of which certain local improvements, concrete sidewalks, work has been built or constructed. The equal annual amount of sinking fund which he has to pay under the by-law to meet the principal or original debt at the end of twenty years is \$4.44, and the amount of interest to be paid annually for twenty years is \$4.77, making the total equal annual payment for twenty years of \$9.21.

A. paid this annual payment for four years, that is to say \$4.44 for sinking fund and \$4.77 for interest.

The \$4.77 going to the broker or purchaser of the debentures and the \$4.44 paid into the bank to the sinking account, there to accrue to the amount of the original debt at the end of the term of twenty years at 3% (if commutation had not interfered with calculation).

When the fifth payment was due, A went to the collector's office

to pay his taxes and instead of again paying his equal annual payment of sinking fund, and interest as aforesaid, he wished to commute the whole transaction and paid the collector \$71.04 as payment in full, this being, as you will see, 16 times \$4.44, or in other words, 16 times the equal annual payment of sinking fund.

This, I claim, is not enough to liquidate the whole transaction as the municipality has still to go on paying \$4.77 to the purchaser of the debenture under the contract contained in the by-law, of which he is partner, so to speak, and I also claim it is more than is necessary to meet sinking fund alone. I work the transaction out as follows:

The amount of sinking fund for the first payment will accrue at the end of the term, 3% to.....	\$ 30.67
Deducting this amount from the amount of the original debt still unprovided for, leaves this \$30.67-\$122.88, and original, an unprovided for sum of \$92.21 of sinking fund and the interest worked out at its present value. First payment makes a further sum for which the municipality has to provide of.....	63.77
Making a total of \$155.98, less the present value of \$92.21 which can remain undisturbed in the bank until the end of the term, first payment due present value of \$92.21-\$59.18, difference \$33.03—Total.....	122.95
Plus one payment due of sinking fund	4.44
	\$ 127.39
Total amount that should have been paid, amount paid as commuted.....	71.04
Balance due with interest at 3% for one year.....	\$ 56.39
Interest.....	1.70

Total amount now due municipality is.....\$ 58.06
Being one year since commutation accepted.

Is the amount, \$56.39, the correct balance that should have been paid a year ago?

The by-law imposing the frontage rate should provide for commutation. Section 670 of The Municipal Act, Schedule O, section 7, directs attention to this. The amount paid should be deposited with the sinking fund and be sufficient with the interest added to make the amount due at end of term. You have the right idea.

Imposition of Taxes on Municipal Property.

240—P. L.—An incorporated village and township, out of which village was formed, built a union town hall about 24 years ago. Agreement in writing between village and township that village could not collect taxes from township for their portion of hall. Village, now a town, assesses township for local improvement, sprinkling etc. Does amendment to Assessment Act, chapter 21, section 5, 7b, page 513, 1903, destroy exemptions on town halls, and does it destroy agreement between village and township?

Property of this nature is exempted from assessment and taxation by paragraph 4 of section 5 of The Assessment Act, 1904, so that even without an agreement the village corporation has no power to collect the general taxes from the township on its share of the hall. We do not know upon what principle the town can assess the township's share of the town hall for local improvements in the town, even if there is no agreement not to do so. Sections 683 and 684 of The Consolidated Municipal Act, 1903, specify the exempted properties that are liable to assessment for local improvements and property belonging to municipal corporations is not amongst them. Section 679 of the Act makes provision for raising the portion of the cost of local improvements falling on exempted properties. The section you quote is now section 6 of The Assessment Act, 1904.

Liability for Costs of Compulsory Completion of Drain.

241—J. H.—Three years ago the people of the village of J. applied to have a drain constructed under The Ditches and Water-Courses Act. The engineer went on and made the award. The first two parties fulfilled the award but the township council would not do their part and blocked the rest from doing their part. They were ready to do their part so the engineer went on and let the drain and charged the rest of the ratepayers \$27.00. The people refused to pay. They say they are ready to pay the first award

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but will not pay the second assessment. They appealed to the council last meeting and the council put up a motion to exempt them from the first award, but the council paid the engineer the \$27.00. I was in the council at the time and I objected. I said that they could not charge to the other ratepayers as it was the township blocked the drain.

We understand from the statement of the facts that at the time the engineer let the construction of parts of this drain, only two owners had done what was required of them by the award, and that the time for the doing of their respective parts of the work by the municipality and other owners had expired. If this is so, the municipality and all the other parties to the award, except the first two, were in default at the time the work was let by the engineer, and he had authority to let the work under section 28 of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285,) and charge the expense of so doing against the municipality and the other parties in default. The owners awarded the construction of portions of the drain above that awarded to the township should have seen that the completion of the township's portion was enforced before they themselves became defaulters under the terms of the award.

Business Assessment of Tradesmen.

242—S. H. L.—Does business tax apply to men who are making their living by the use of their tools, i. e., not buying and selling such as cobblers, etc.

Yes, if they use and occupy any premises for the purpose of carrying on their respective trades on the assessed value of which a business assessment can be calculated. Such tradesmen as cobblers, blacksmiths, etc., are liable for the business assessment mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Fees of Treasurer on Sale of Land for Taxes.

243—C. W. C.—Has a treasurer the right to collect $2\frac{1}{2}\%$ of the total taxes as his commission on tax sale of land or is he only entitled to $2\frac{1}{2}\%$ on what he collects?

Unless the treasurer is paid by salary for his services, and it has been arranged between him and the council that such commission is to be paid into the funds of the municipality, like any other revenue of the municipality, he is entitled to a commission of $2\frac{1}{2}\%$ on the amount of the arrears of taxes for which the land is sold.

Collection of Business Tax.

244—J. E. H.—Two men, A. and B., each carried on a jewelry business here last year. Each was assessed for a business tax of \$250. About the middle of the year A. bought out B., moving into his store and closing out the one he had been using. Afterwards A. paid the business tax for which he was assessed. B. went away without paying his business tax.

1. Can A. now be compelled to pay the business tax for last year in the store he now occupies, for which B. was assessed?
2. Can the municipality recover this business tax from B. who has left the county?
3. Can they recover the whole tax or only a part proportionate to the time B. was in business here?
4. A dentist opened a branch office here last year. He occupied it three months, then went away. In the meantime he was assessed for a business tax. Can we recover the whole tax or only a part proportionate to the time he did business here?

1. No. Sub-section 8 of section 10 of The Assessment Act, 1904, provides that "every person assessed for business assessment shall be liable for the payment of the tax thereon, and the same shall not constitute a charge upon the land occupied or used."

2. Yes. The amount can be recovered as a debt due the municipality by an ordinary action at law, under the authority of section 90 of the above Act.

3. The whole amount of the tax.

4. The whole amount of the taxes on his business assessment.

Appointment of Bank as Collector of Taxes.

245—A. P.—Can a municipal council legally appoint the bank collector of taxes? We are thinking of having the bank collect the taxes for 1907, providing we can legally do so. We thought we could hire some one to deliver the slips and let the bank do the collecting.

We do not think the council has any such authority. Sub-section 1 of section 295 of The Consolidated Municipal Act, 1903, requires the council to appoint as many collectors for the municipality as it may deem necessary. Sub-section 1 of section 102 of The Assessment Act, 1904, empowers the council to pass a by-law requiring the payment of taxes to the TREASURER or collector by any day or days to be named therein. Sub-section 1 of section 19 of chapter 228, R. S. O., 1897, provides that "the council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates, and upon such other accounts as may be mentioned in the by-law shall be by the person charged with the payment thereof paid into a chartered bank having an office in the municipality, and in such case the person making the payment shall obtain a receipt from the bank therefor, and produce the same to the municipal treasurer, who shall make the proper entries thereof in the books of the municipality." In this sub-section the words "person charged with the payment thereof" do not apply to the general ratepayers of a municipality, but to an officer, such as the collector, who has received moneys belonging to the municipality.

Insurance Agent Not Disqualified as Councillor.

246—W. H. C.—In the matter of insurance of municipal property such as town hall, school buildings, etc., do you think a member of the council, who is also an insurance agent, would violate his declaration of office by accepting such business from the hands of the council, provided that the rates of the companies he represents are as low or lower than the rates of other companies, and that he refrains from voting when the account for premiums is passed?

We do not think so. It is not enough to disqualify a person from being elected, or sitting as a member of a municipal council that he is the agent of a company which has a contract with the corporation. In the case of *Rex ex rel. Bugg v. Smith* (I.C.L.J.N.S. 129) the agent of an insurance company, paid by salary or commission, who, both before and after the election, had, on behalf of his company, effected insurance on several public buildings, the property of the corporation, was held not to be disqualified.

Agreement Between Council and Police Trustees.

247—Subscriber—We have a police village in our township. The council and the trustees of said village entered into an agreement. Section 6 of said agreement, a copy of which is enclosed, in which said trustees are to be refunded their share of the road improvement as exhibited by the auditor's report.

I find by said report that the gravel account is \$273.33. The road improvements are \$2,147.73 and road inspecting \$113.75, making a total of \$2,533.81, but said trustees were not exempt from their share in construction of bridges and cost of building and repairs of bridges is \$221.87, therefore \$2,312.94 is what they must be exempted from taxation.

The whole rateable property in township is \$201,553.00 and to pay \$2,312.94 will require a rate of $1\frac{1}{10}$ mills on the dollar. The village assessment is \$68,635, therefore at $1\frac{1}{10}$ mills will give \$75.50, amount to refund. Am I right?

The following is section 6 of the agreement between township council and the police village trustees.

6. It is mutually agreed between the aforesaid parties that the trustees of said police village shall keep the streets, sidewalks and culverts within the limits of said police village in a good and sufficient state of repair and that the trustees of said police village shall be exempt according to section 740, chapter 19, 3, Edw. VII, from municipal taxation for road improvements and expenses in connection therewith, save and except the construction of bridges throughout the municipality, from year to year, upon the basis of the road expenditure as exhibited by the auditors' report.

The language of the clause of the agreement is somewhat indefinite, but we think you have followed the correct principle in arriving at the proportionate part to be allowed the village. We do not think, however, that the rate on the dollar is quite high enough—1 1/10 mills on \$2,315,540 will produce only \$2,217.08. A revision of the rate will result in the allowance of a little larger sum to the police village. A question might arise under the agreement as to whether the police village could be charged with its proportionate part of the cost of REPAIRS to township bridges. The agreement mentions only the "construction" of bridges.

Payment of Costs of Ditches and Watercourses Appeal—Proceedings for Cutting Trees on Highway—Counties Which Have Consolidated Debt, etc.—Sale of Drainage Debentures.

248—H. M.—1. In the case of an appeal to the Judge, from the award of an engineer, Ditches and Watercourses, and the Judge makes some changes but does not say in his judgment who shall pay the costs; are such costs paid out of the general funds or charged *pro rata* to the parties on the drain? If there is any judgment please mention same.

2. Is a resolution, passed by a township council, all that is necessary as to cutting any trees on the highways?

3. Give the names of some county clerks whose counties consolidated the county debt.

4. Also names of county clerks whose counties maintain House of Refuge by county rate instead of each municipality paying for its own poor.

5. Whose duty is it to sell drainage debentures and should a report be made to council of such sale?

1. Under the circumstances mentioned each party to the proceedings will have to pay his own costs. The municipality's share of the costs (if any) will have to be paid out of the general funds. There is no authority for assessing the amount rateably on all the owners awarded the construction and maintenance of portions of the drain.

2. We do not think a simple resolution of the council is sufficient for the purpose. A by-law should be passed in accordance with the provisions of section 574 of The Consolidated Municipal Act, 1903. The property of an adjoining owner in trees growing upon a highway is of a somewhat peculiar character. Such trees cannot be cut down without notice to him, nor (if he has planted or protected them) without his being entitled to compensation, yet he cannot himself cut down or remove them, unless under a special resolution of the council, without becoming liable to fine and possibly to imprisonment.

3. W. LANE, clerk County Huron, Goderich; R. J. FLETCHER, clerk County Simcoe, Barrie.

4. H. J. BOWMAN, clerk County Waterloo, Berlin; THOS. ROBSON, clerk County Middlesex, London; K. W. MCKAY, clerk County Elgin, St. Thomas; J. C. RAMSDEN, clerk County York, Toronto; JAS. DAVIDSON, clerk County Perth, Stratford; JAS. WHITE, clerk County Oxford, Woodstock.

5. The council itself should dispose of these debentures. The council usually delegates the performance of the duty to a committee composed of the reeve and the treasurer, and the reeve makes a report to the council as to what has been done.

Powers of Council and School Board as to Handling of School Moneys.

249—A. E. B.—The town council has arranged with the school board to handle all monies raised for school purposes, and checks are issued in payment of salaries and other items, signed by the treasurer and the mayor. In the last month's list of accounts I find the school board remitted a ratepayer's school taxes. Have they any right to do this or is this entirely the province of the town council. They have also voted the sum of ten dollars to a party for use of room to hold board meetings in, while in building school

building a room was set apart for meeting of school board or teachers. Besides, the town council, by resolution, offered the town hall where council meetings are held, heated and lighted. Have they any right to vote money away under these conditions and do these expenditures come under the head for school purposes?

We do not understand the nature of or the authority for the arrangement entered into between the town council and the school board. Sub-section 1 of section 71 of The Public Schools Act requires the council to pay school moneys to the treasurer of the public school board from time to time as it is required for school purposes, and the disbursing of the money thus paid over is to be managed by the board. We do not think the board has any authority to remit a ratepayer's school taxes, but it may exempt any indigent person from payment of school rates, and notify the council of such exemption prior to the 1st August, as provided in sub-section 8 of section 65 of the Act. If the council has provided the board with a suitable room in which to hold its meetings, we do not think it has any authority to lease and pay rent for a room elsewhere.

Payment of Expense of Equalizing Union School Section.

250—J. R.—Section 4 of chapter 32 of the act to amend The Public Schools Act, 1903, specifies the manner in which the cost of equalization of union school sections shall be borne though the last four lines seem to contradict the statement in the first part of said section.

1. In the case of townships A. and B. united for all purposes; how will the costs of equalization be apportioned in the case of a school section composed of part of township C. and of township B.?

2. Shall we take the whole equalized assessment of A. plus B. or use only the assessment of B. alone in deciding how the costs shall be proportioned?

1 and 2. Since Townships A. and B. are united for all municipal purposes, they form one municipality, and Township C. is another. The union school section is formed of parts of these two municipalities. The cost of equalizing the assessment of the union section should be paid in the same proportion as the equalized assessment of the portion of the union section in the municipality composed of Townships A. and B. bears to that of the portion located in Township C.

Bank Cannot be Appointed Collector—Liability for Drainage Assessment.

251—T. F. R.—1. We have been in the habit of paying \$50 for the collecting of half of our township each and every year; the manager of the Union Bank here offers to collect the same for \$18. Can we legally give the collecting to the bank as they agree to serve the notices and do all for \$18?

2. Would the municipality have to take a bond from the bank for security for the money?

3. Our township constructed a drain to take water off a certain road in the township under the Government Drainage Act. One of the parties assessed had his farm rented and was in the Northwest at the time and got no notice of the Court of Revision. He claims that he is not responsible for the amount levied.

1. We are of opinion that the council has no authority to appoint the bank collector of its taxes. For our reasons for this answer see our reply to question number 245 in this issue.

2. Our reply to question number one renders it unnecessary to answer this.

3. If he was not notified in the manner provided by sub-section 2 of section 21 or section 22 of The Municipal Drainage Act we do not think the payment of the tax charged against him can be enforced.

Clerk May Do Outside Work.

252—P. M. B.—Can the clerk legally enter into contract with the council for outside work?

We are aware of no legal objection to the performing by the clerk for the council of any work outside the range of his official duties in addition to those duties.

Assessment of Private Park.

253—E. M.—At a meeting of our council a resolution was passed fixing the amount of taxes on a private park at \$100. This park brings a great number of people to our village each year, who, after paying admission fees and spending part of the day therein, very often spend considerable money among the business men, and therefore are to some extent a financial benefit to the village.

1. Can the council legally pass such a resolution, or would it require a by-law ?
2. If not, can they fix the taxes at \$100 for the present year by resolution, or would it require a by-law ?
3. How long can a council by by-law fix the rate of assessment on a private park ?
4. Is a park where an admission fee is charged assessed as a paddock, park, lawn, etc., as per clause 224, section 30, [R. O. S. ?
5. How is the business tax struck on such a park, which has a summer hotel, dancing pavilion, restaurant, cottages, stables, etc., in connection ?

1. No. Nor has it authority to pass a by-law for this purpose. Sub-section 12 of section 591 of The Consolidated Municipal Act, 1903, empowers councils to grant aid by way of bonus to manufacturing or industrial institutions by by-law which has received the assent of the electors of the municipality. By clause (g) of section 591a the word "bonus" includes "a total or partial exemption from taxes or the fixing of an assessment." A private park or pleasure resort does not fall within the purview of the above provisions, and it should be assessed at its actual value as provided in section 36 of The Assessment Act, 1904, the same as any other property in the municipality.

2. No, for the reasons given in our reply to question number one.
3. It has, as above stated, no authority at all to do so.
4. The section referred to is now section 41 of The Assessment Act, 1904. This is a park or pleasure ground used in connection with a building, and should be assessed as provided in section 41.
5. The business assessment should be calculated on the assessed value of the premises at the rate mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Reeve May Move or Second Resolutions.

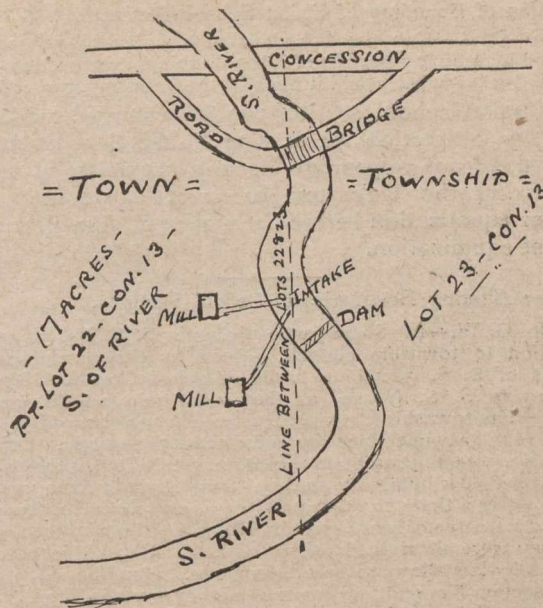
254—S.—Can a reeve of a municipality be the mover or seconder of resolutions or by-laws in a council consisting of five members in a township ?

Yes.

Maintenance of Bridge Over River Between Town and Township in Districts.

255—A. O.—We have lately had a town formed out of a part of our township, and upon some matters we have not yet quite settled as to our respective rights and privileges. The first matter upon which I wish your opinion relates to the maintenance of a bridge upon one part of our boundary. See diagram. The description of the town boundary reads (at this point) "the 17 acres of lot 22, in the 13th concession, south of South River." You will observe that lot 22 line crosses the bridge near the east end, and what we wish to know in this matter is how much of the bridge should be maintained by each municipality, also if there is any provision in the statutes relating to the maintenance of a bridge in such a position ?

2. What would be the position of the power at this point ? Would it be in the town or township, as the dam and in-take for those two mills are on lot 23, in the 13th concession, as you will see on the diagram ?
3. Should not the power for those two mills be assessed by the township ? I believe that the mills are in the town, but the river must, from the description given be in the township, even where it is on lot 22 as well as lot 23, as description reads that 17 acres of lot 22, in the 13th concession, south of South River ?



1. We are of opinion that the river now forms the boundary line between the town and township. Since these municipalities are located in Territorial Districts in which there is no county organization, the provisions of section 617 of The Consolidated Municipal Act, 1903, are inapplicable, and the statutes contain no other provision defining the respective responsibilities of the two municipalities in regard to the maintenance of this bridge. One of the municipalities may grant aid to the other for the maintenance of the bridge under the authority of section 644 of the Act.

2. Since the river forms the boundary between the town and township, it is located in neither municipality, neither is the dam nor in-take, nor any other structure erected or placed in the river.

3. We do not think the structures in or on the river can be assessed in either municipality, as the statute contains no provision applicable to a case of this kind similar to that contained in sub-section 9 of section 14 of The Assessment Act, 1904, relating to the assessment of the poles and wires of telegraph and telephone companies located on boundary lines.

Liability for Negligent Construction of Drain.

256—A. J.—The council of the Township of M. lets a contract of a large drain to be constructed under The Municipal Drainage Act, first end of the drain being on public road. They appointed a superintendent, the contract being described by plan and specification of engineer. The drain on road to be three feet at bottom and ten feet at top and 3½ deep, the dirt to be thrown on roadbed. The dredge being too large for this part of the drain, the superintendent allows the contractor to make the drain on the road sixteen feet wide, square, down close to the roadbed, making a dump of six or seven feet. If damage occurs, who is responsible, the council, their superintendent or the contractor ?

The municipality would likely be held liable in damages to any person injured by reason of the excavation who could show that it was dangerous, that its condition was due to negligence on the part of the municipal corporation, that the damage was sustained by reason of the dangerous condition of the road, and that his conduct did not contribute towards the happening of the accident. The dangerous condition appears to have been caused by the superintendent, who was a servant or agent of the municipal corporation, and therefore we do not think the municipality would have a remedy over against the contractor or anyone else for the amount of the damages recovered and costs, under the provisions of section 609 of The Consolidated Municipal Act, 1903.

Alteration of Boundary of Union School Section.

257—J. B.—Can the boundary of a union school section be changed by taking a portion of it to add to another section at any time, and what effect would it have on the assessor's award?

A union school section can be changed under the authority of section 46 of The Public Schools Act, but there does not appear to be any provision in the Act authorizing the assessors to meet again and make another equalization before the expiry of five years from the last equalization.

By-Law Altering Boundaries of School Sections.

258—G. W.—1. Some parties living in S. S. No. 5 came with a petition to township council, signed by three ratepayers and trustees of S. S. 5, asking to be detached from S. S. No. 5 and attached to S. S. No. 9, as they were quite a lot nearer No. 9 school. The township clerk notified both school boards to appear at next regular council meeting and discuss the matter. The secretary of No. 9 came in and told the council verbally that they objected to those people coming in as they were short of room, and went away. After a time the other party came and as one of the councillors was a trustee of school section No. 5, and he was of the opinion that they were all right in their request, Council went on and passed a by-law allowing them to come in. Now the ratepayers of school section No. 9 are up in arms and they say it is illegal. Would like you to advise, and what would be the right steps to take, supposing the by-law is illegal.

2. Would you kindly tell me what is meant by, in council business, that the 12th rule be suspended for the despatch of business.

1. If the proceedings prescribed by sub-section 2 of section 41 of The Public Schools Act, 1901, were first taken, we see no reason why the council should not pass a by-law making the alterations asked, if it deemed it in the interests of all parties to do so. But it is doubtful whether all the parties affected were properly notified. In a case of this kind the council should in the first place direct in what manner they should be notified. The parties affected would be the boards of trustees representing the two sections and each person whose lands were intended to be taken from one section and placed in the other.

2. Unless the council has passed a by-law establishing rules of order for the government of its proceedings, we do not know what this question means. If it has passed such a by-law, we must see a copy of it before we can answer the question.

Liability for Cost of Tax Sale.

259—AN OLD SUBSCRIBER—Who is liable for cost re sale for taxes?

What I wanted to know was: Who can A. collect from, the township or the collector, the Judge having ruled the same illegal on account of collector not posting notices in the township; Judge giving judgment against A., with cost?

We must have better particulars before we can answer this question. We must know who were the parties to the action, the subject matter of the action, and its result. If judgment was given against "A" with costs, under ordinary conditions, he would have to pay the amount, and could not collect it from any other party to the action.

Collection of Expense of Maintenance of Inmates of House of Refuge—Reimbursement of Councillors—Local Municipalities Cannot Take Advantage of Good Roads Scheme.

260—J. O. M.—1. What are the proper means by which we can collect a tax of \$1.00 per week for the maintenance of a patient in the House of Refuge?

2. The old councillors granted themselves, the last month of the year, a remuneration of say \$10; the order was made out for each one separate, together with Court of Revision \$2.00; the order read \$12.00 and has been signed by last year's reeve, being reeve myself this year, I have refused to pass order; can they compel me to pay them for Court of Revision fee on that order as I claim the order is made out wrong? They have no right to \$10.00 and I am in doubt as to the Court of Revision.

3. If a municipality wants to take up a Government grant for

good roads what form has it got to go through? Has a motion got to be passed by each municipality, accepting or rejecting same, and has same to be submitted to the county councillors? Do the county councillors make themselves responsible for the maintenance of such roads afterwards? Any other information on this subject you can give will be thankfully received.

1. Sub-section 6 of section 524 of The Consolidated Municipal Act, 1903, empowers county councils to provide by by-law that each local municipality in the county shall pay a sum not exceeding \$1.50 per week for the maintenance and support of each person sent to the house of refuge. Clause 11 of the by-law is objectionable in requiring the local municipality to pay the expenses of sending the indigent to the house of refuge. The cost of maintenance is a debt due by the local municipality to the county and collectable as a debt by the county. The local municipality must collect the amount paid along with the other moneys required by levying a rate upon the property in the municipality.

2. This municipality being a village, the members of the council other than the reeve are not entitled to any remuneration for their services. The reeve, under the authority of section 280 of The Consolidated Municipal Act, 1903, may be paid such annual sum or other remuneration as the council of the municipality may determine. The above applies to remuneration as members of the Court of Revision as well as members of the council.

3. A local municipality has no power now to adopt a road scheme under the provisions of The Act for the Improvement of Public Highways (chapter 32 of The Ontario Statutes, 1901). Section 4 of this Act, as amended by section 2 of chapter 26 of The Ontario Statutes, 1903, and by section 67 of The Statute Law Amendment Act, 1904, was repealed by section 3 of chapter 27 of The Ontario Statutes, 1905.

Assessment of Income—Qualification of Income Voter.

261—J. H. L.—Kindly give us information, or better, say how each of these persons should be assessed.

A. Personal earnings \$500, income \$200; is married man; owns house.

B. Has farm in the U. S.; receives rent and \$100 income.

C. Has \$300 assessable income; is twenty-four years of age; is not tenant or owner; is he entitled to municipal vote?

A. Since this is a town having less than 5,000 inhabitants, this ratepayer's personal earnings are exempt to the extent of \$700. Therefore the \$500 is exempt from assessment and taxation, but since his income from all sources exceeds \$300, he is assessable for all income derived from investment, or from moneys on deposit in any bank, etc. If the \$200 is income of this nature, he is assessable for the whole of it.

B. If he is a householder or head of a family within the meaning of paragraph 19 of section 5 of The Assessment Act, 1904, (as enacted by section 1 of chapter 36 of The Ontario Statutes, 1906) the rent is exempt from assessment and taxation under paragraph 20 of section 5. If the income of \$100 is derived from any investment, or from money deposited in any bank, etc., and added to the rent exceeds \$300, he is assessable for the whole \$100.

C. No. Clause "thirdly" of sub-section 1 of section 86 of The Consolidated Municipal Act, 1903, fixes the qualification of a municipal income voter as follows: "All residents of the municipality at the date of the election, who are rated on the last revised assessment roll therefor in respect of an income from some trade, office, profession, or calling, of not less than \$400, and have received such income during the twelve months before the date of the final revision and correction of the assessment roll or for twelve months prior to the last day for making complaint to the County Judge under The Voters' Lists Act, and have since the said date continuously resided in the municipality."

Payment of Moneys to School Teachers—Council Cannot Borrow for School Section.

262—G. W.—Our clerk received instructions to levy a rate to collect \$300 for each school section in our township which was done.

The trustees of the different sections, in sending in their requisitions, figured on getting \$300 from the township which was paid over to the different sections.

Now some of the sections are asking for money to pay their teachers' salaries for the first quarter of the year. We have no school money in our possession to pay these salaries with.

1. If the trustees give their teacher an order on our treasurer is he compelled to pay it?

2. Would it be legal for the council to borrow this money and strike a rate on the different sections large enough to raise the money along with whatever money will be needed for next year?

1. No.

2. The council has no power to borrow this money for school purposes. If the trustees of any of the school sections in the municipality require to use any money to pay teacher's salaries, and have none on hand, they should borrow the amount, and include it in their estimates for the current year.

Council Must Pass By-Law to Grant Use of Streets to Telephone Company

263—T. M. C.—A certain company has asked the town council for the right to erect poles and string wires for telephone purposes on a certain street. Is it sufficient to grant such right by a resolution or should there be a by-law passed to give the company the right to do so?

A resolution is not sufficient for this purpose, but a by-law is necessary. If the object is to grant a franchise to the company under sub-section 1 of section 331 of The Consolidated Municipal Act, 1903, this sub-section requires the passing of a BY-LAW for the purpose, and sub-section 4 of section 559 of the Act empowers councils of cities, towns and villages to pass BY-LAWS "for regulating the erection and maintenance of electric light, telegraph and TELEPHONE poles and wires within their limits."

Business Assessment of Owners of Stallion.

264—M. B. M.—A ratepayer owns property in this municipality. He travels a stallion for a company during the season of two months. He has been assessed under clause H 10 section, Assessment Act. He claims he is only hired and is not the owner of the stallion, although keeping it in his stable during the season. Can he be assessed, as stated, for a business assessment?

These cases are very close to the line. If, however, what the ratepayer says is correct, namely, that the stallion is owned by a company, and that he is only working for the company at a salary, he should not be assessed for any business assessment. We think, however, that the company which owns the stallion, and makes a profit out of his services, should be assessed for the business assessment mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Survey of Road—Council May Initiate Proceedings Under The Ditches and Watercourses Act.

265—HARDHAMMER—1. There is a piece of road in our township that has never been opened and we are not aware that it has ever been surveyed. The land is used by the parties who own the land on each side, and is fenced in. The council has resolved to open it. Has the township engineer power to locate the line and has the council power to cause parties to remove fences according to his survey, or must they procure the services of the Provincial Surveyor, and in either case must the township bear the full expense? What would likely be the charges of the Provincial Surveyor; the full road is little more than half a mile long?

2. This road runs through a swale, that is, a basin of water off five different farms, out of which none the owners of are likely to take action to have the water removed. Can the township, as such, take advantage of The Ditches and Watercourses Act in having it removed off the said road or must it bear the full costs while others are equally benefited?

1. If this road has never been surveyed, that is, if it is

not an allowance for a road, original or otherwise, before it can be opened and established as a highway, the council will have to pass a by-law pursuant to section 637 of The Consolidated Municipal Act, 1903, after all the preliminary proceedings prescribed by section 632 have been strictly observed. If it is an original allowance for road, and the council is of opinion that it is in the general public interest to have it opened, it may cause it to be located and staked out by any competent land surveyor, and, when satisfied as to its location, cause all fences to be removed therefrom. The engineer's expenses for performing these services will have to be paid by the council of the municipality. We may observe that it is discretionary, in either case, as to whether the council opens this road or not, and it should not do so simply to accommodate one or two private individuals. It is difficult for us to say what the surveyor's charges will be. An arrangement had better be made with him, when he is employed.

2. The council may legally initiate proceedings under The Ditches and Watercourses Act (R.S.O., 1897, chapter 285) to have a drain constructed in this locality. By section 3 of the Act, the word "owner" is made to mean and include "a municipal corporation as regards any highways or other lands under its jurisdiction."

Reeve May Call Council Meeting—Excessive Tax Should be Refunded—Appointment of Substitute for Clerk—Grant of Charitable Relief—Publication of Minutes of Council Meeting.

266—X. Y. Z.—1. Is it legal for a village council to meet at the call of the reeve?

2. A certain village council put down cement sidewalks paying for them in 15 equal annual payments. According to by-law the annual payment was to be \$101, frontage tax, and \$236 general tax, amounting in all to \$337, paid each and every year. By some mistake the \$347 was collected as general tax and the \$101 frontage tax was collected for the last three years. Can this extra collected money be used for local improvements or should it be refunded to the people?

3. Can a village council legally appoint by by-law a clerk to fill the present clerk's place during his absence, without the present clerk's resigning?

4. Is it legal for a council to grant sums of money to charitable institution?

5. Is a council obliged to have the minutes of their meetings published in a local paper?

1. Yes. Sub-section 1 of section 270 of The Consolidated Municipal Act, 1903, provides in part, that "the head of every council shall preside at the meetings of the council, and MAY at any time summon a special meeting thereof."

2. We are of opinion that the excessive amount collected should be refunded to the ratepayers who paid it, and that it cannot be expended in the village for local improvement purposes.

3. Section 283 of the above Act provides that "the council may by RESOLUTION provide that, in case the clerk is absent, or incapable through illness of performing the duties of clerk, some other person to be named in the resolution, or to be appointed under the hand and seal of such clerk, shall act in his stead, and the person so appointed shall, while he so acts, have all the powers of the clerk."

4. Yes. Sub-section 2 of section 588 of the above Act provides that the councils of villages, etc., may pass by-laws "for granting aid to any charitable institution or out-of-door relief to the resident poor."

5. No.

Power to Temporarily Close a Road.

267—J. C.—We have in this township a side line, or road allow,ance, which is not used for travel and has got into very bad repair.

across one half of the concession. It is not required by any person as a means of access to his property. Can the council legally close the road temporarily until such time as it might be required?

The council is not bound to put this road in repair if the needs of the general public do not require it, unless it is left open for public travel, in which case it must be kept in a reasonably safe condition. If the council is of opinion that the road is not required, it may close it temporarily, and put up a notice at each end to the effect that it is "no thoroughfare," and in a dangerous condition.

Assessment in New Town—Collection of Barber's Business Tax—Collector's Fees—Business Assessment of Lumber Company.

268—J. R. B.—In February, March and April, 1906, the assessor made assessment as a township for 1906. The Bell Telephone Co. erected in the township their line of poles and wires, their line being in operation for November and December of 1905, for outside business only. Phones only being charged for from January 1, 1906, assessor gave to the local manager here, notice of assessment in the regular way. Assessment for number of miles of poles and wires erected and in operation on December 31, 1905.

About June 1906 this town was incorporated, the outlying lands reverting to their original unorganized state and new town council taking over assessment as made before incorporation; objections being made to the payment of taxes. Town council passed motion for rebate of difference between town and township rating for time since incorporation. No appeal was made to Court of Revision. Assessor can prove serving assessment notice. Phone Co. claim they are only liable for assessment for November and December 1905. The rebate was made on statement of 1906, business estimate per town rating; according to act, assessment should be made on percentage of gross business for previous year as there had been no previous year, Assessor considered company was entitled to pay as per business and mileage for 1906 the same as other property holders. Kindly advise also as to means of securing payment for amount shown to be due the town.

2. Person assessed for business assessment usual way. Does not own building or other property in town, and having only necessary articles for his business as barber, and boards at hotel. Can collector seize furnishings of shop for taxes?

3. If furnishings of shop could be shown to be the property of the owner of the building or others what course is open to collector to force payment or compel occupant to close shop as this is a bad precedent to allow?

4. What charge, if any, can the collector claim for serving notice to tenant to pay rent?

5. Lumber company owns stables, warehouse and office in town in connection with lumbering operations outside of town. Would lumber company be liable for business tax on assessed value of stables, warehouses and office or on office only?

1. We have been unable to find any provision of the statutes applicable to the circumstances of this case. Section 60 of The Consolidated Municipal Act, 1903, relates only to the assessments for the year preceding the incorporation of the new municipality (in this instance for 1905) and their collection is thereby made the duty of the part of the then municipality remaining after the new municipality was formed. In this case, as we understand it, the remaining part of the original municipality ceased to have any organized existence when the town was incorporated. Section 55 of The Assessment Act, 1904, applies only to cases of the addition of new territory to existing towns, and section 85 only to new municipalities in organized counties, and this town is located in the territorial districts where there is no county organization. We are therefore of opinion that the council of the town cannot enforce payment by the telephone company of the taxes on the assessment made in the spring of 1906 by the assessor of the then existing municipality.

2. If the barber is assessed for the premises he uses and occupies in carrying on his business as a barber he is liable to the business assessment mentioned in clause (h) of The Assessment Act, 1904, calculated on the assessed value of the premises. If he is not assessed for the premises, there is nothing on which a business assessment could be calculated.

3. If the shop furnishings are shown to be the property of the owner of the premises, they cannot be seized for the business tax of the occupant, and we know of no way the council could compel the barber to cease carrying on his business therein.

4. None, unless the council, when appointing him, agreed to pay him an extra sum for performing this duty.

5. The lumber company is liable for a business assessment on their office and all other lands and buildings used and occupied by them for the purpose of carrying on their business in the town.

Business Assessment of Express Companies.

269—J. J. D.—Can we compel the Dominion Express Company to pay a business tax in this municipality. I enclose you herewith communications we have received from them re their business assessment and desire you to return those letters to us when you look them over. Their agent here has tendered the township clerk the two dollars and ten cents for their statute labor, but he has refused to accept same. What course do you advise us to take to collect their taxes?

We are of opinion that the Express Company, under the circumstances stated, is liable to the business assessment mentioned in clause (c) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the premises actually used and occupied for the purpose of carrying on its business. So far as the Express Company is concerned, it must use and occupy some premises in each locality where it has an agency for the purpose of carrying on its business as a forwarder. It does not use and occupy them for the purpose of carrying on any other business.

Drainage Court of Revision May Sit in Incorporated Village.

270—J. McA.—A township council has passed a by-law under The Drainage Act. The surveyor has surveyed the route and made the estimates, which have been before the council. The council is going to have the Court of Revision on the drain by-law. The sittings of the Court is advertised to be in a hotel in a village, incorporated, in the corner of the township.

1. Is it legal to have such a court in a village incorporated? It is very convenient but outside of the township municipality.

We are of opinion that the council is following the right course in this regard. Section 266 of The Consolidated Municipal Act, 1903, as enacted by section 13 of chapter 34 of The Ontario Statutes, 1906, commencing at the end of the fourth line, provides that "the council of any township may hold its sittings, keep its public offices, and transact all the business of the council and of its officers and servants within any city, town or village lying in such township or in a township adjacent thereto, but within the same county, etc."

BROCKVILLE OFFICIAL DEAD.

GEORGE MCLEAN, city treasurer of Brockville for the past ten years and a citizen very highly esteemed, died on the 16th March at his home. He had been in failing health for two years, and the end was hurried on by a stroke of paralysis of recent date. Mr. MCLEAN was 62 years of age, and a native of the Township of Yonge. He came to Brockville as a young man, and with C. S. WILSON, now of Toronto, formed a partnership in a large boot and shoe store, which was dissolved when Mr. MCLEAN was made city treasurer.

Mr. G. S. HENRY, reeve of the Township of York, recently expressed his opinion of the statute labor system before the Private Bills Committee as follows: "It is unjust, inequitable, and discriminates unfairly against the small ratepayer in the township."