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Whole No. 109

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#### K. W. McKAY, EDITOR,

A. W. CAMPBELL, C. E. J. M. GLENN, Q. C., LL.B.

Associate

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#### ST. THOMAS, JANUARY 2, 1899.

By Proclamation bearing date the 9th December last the village of Dunnville was erected into a town, on and after the first Monday in January, A. D. 1900.

\* \* The council of the town of Ingersoll purposes submitting a plebiscite to the ratepayers on the 1st of January, 1900, to determine whether or not the people are favorable to owning and operating the waterworks and electric light plants.

At the recent fall assizes held in Pembroke, one Corbett sued the town of Renfrew for damages, for injuries received by reason of his wagon striking against the top of a manhole which projected above the level of the street. The plaintiff was awarded judgment for \$300 and his costs of the action.

Mr. John Youngs, reeve of West Zorra, waited upon the county council of Oxford, at its December sittings to urge upon the members the advisability of memorializing the Ontario Legislature to abolish the office of tax collector, on the ground that such an official is a needless expense to rural municipalities.

At the November session of the council of the county of Lincoln considered the report of a committee appointed to report on the advisability of reducing the salaries of the gaol officials. After considerable discussion, a resolution to leave the salaries at their then figure was carried by a vote of 10 to 7. They also adopted a resolution to memorialize the Provincial Government to amend the Assessment Act, that telegraph, telephone, gas, waterworks, railway and electric railway property be assessed at the amount of money it represents to its owner and not on the scrap iron basis.

Auditors Duties.

A most important duty of municipal auditors is the examination and audit of collector's rolls. This is usually neglected, and as a result there is no check on the clerks work or any assurance that special or other rates have been properly entered on the roll or that amount paid to treasurer is correct. For the information of auditors who may have this duty to perform for the first time, the following mode of procedure is suggested.

I. Compare the assessment roll with the collector's roll to see that the assessed values on which the rates are levied, are correctly entered.

II. In townships compare |school section entries with the school section map, and in all municipalities with separate school supporters notice-book and prepare statement of valuations on which school rates should be levied.

III. Check all entries and additions on

IV. Verify the correctness of all rates and taxes levied by by laws, proceedings of council, engineers drainage awards and certificates, statute labor lists, fenceviewers' awards, county treasurer's returns, treasurer's accounts, school board requisitions or other authority.

V. Prepare a statement, showing each general and special rate for which the collector is responsible.

VI. The collector's account with treasurer should be examined, and also settlement of roll which should be verified under oath and in accordance with sections 147 and 148 of the assessment act.

VII. Check the return to treasurer of unpaid taxes required by section 157 of the assessment act.

Unless there is evidence that the auditors for 1899 did their work properly, the auditors for this year will, in most cases, have to check the collector's roll and settlement for 1898. Very few collectors made their returns previous to the 1st of January last year.

It will also be necessary to check the roll for 1899, to make proper statement of assets, showing amount due from collector's roll, and for this purpose the roll should be procured from the collector if it is still in his hands.

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

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

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

The auditors should use their judgment in passing accounts.

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

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

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

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

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

The auditors should also see that the treasurer keeps the corporation funds separate from his own, and when possible

makes his payments by cheque.

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

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

The County Council will meet on 16th of January to take into consideration the final passing of the by-law governing the erection of a House of Industry.—Amherstburg Echo.

## <u>X</u>\* Municipal Officers of Ontario.

Clerk of Township East Luther

Mr. Watson was born in the township of Mornington, on the 4th November, 1855. He received his education at the common schools in his native township,



MR. J. D. WATSON.

and the collegiate institutes of St. Catharines and St. Mary's. He afterwards tanght school for three years and then embarked in the private banking business. He is now conducting a general agency business in Grand Valley. He was appointed clerk of East Luther in the year 1897, and still holds that office.



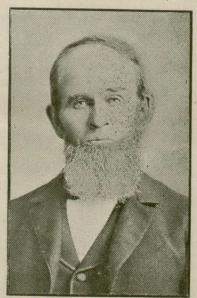
MR. F. JACOB. Clerk Township of Logan.

Mr. Jacob was born near the town of Zeitz, in the province of Saxony, Prussia, in

1837, and received a Prussian public school education. Having learned the shoe trade he emigrated with his parents in 1855, to Canada, pursued his trade for nearly five years in the town of Mitchell, engaged in teaching in English and German, in a public school, for about ten years in the township of Logan. Afterwards he pursued farming in said town ship, and in the course of time became the owner of a 150 acre farm, serving the township in the meantime alternately in the capacity of deputy returning officer, auditor, collector of taxes, councilor and deputy-reeve, and as such became a member of the county council of the county of Perth. In 1889 he was appointed municipal clerk for the township, which position he still holds.

#### Clerk Township of Elderslie.

Mr. McIntyre was born in the parish of Kenmore, Perthshire, Scotland, in 1831



MR. J. C. M'INTYRE.

He received his education in the home school and in the town of Crieff. He came to Canada in 1855, and the same year settled in the township of Elderslie, County of Bruce. He was one of the first public school teachers in the township, and taught for several years. Mr. McIntyre, audited the accounts of the municipality for a number of years. He was appointed township clerk in 1892.

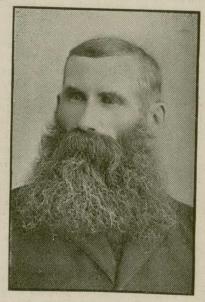
#### Clerk Township of South Sherbrooke.

Mr. Rigney was born in the township of London in the year 1842. Having attended for some time the public schools in that neighborhood, he obtained a firstclass certificate and taught for one year. He graduated afterwards from the Com-

merical College in London. In the year 1876 he was appointed postmaster at Maberly and entered into business there as a general merchant. He was appointed township clerk of South Sherbrooke in the year 1875, and afterwards clerk of Oso and treasurer of South Sherbrooke.

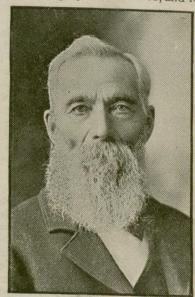
#### Clerk Township of Mornington.

Mr. John Watson was born in the town



MR. HENRY RIGNEY.

of Newtown-Stewart, county Tyrone, Ireland, on the 16th March 1827. He was educated in the old country and came to Ontario in the year 1847, and settled in the township of Morington and engaged in farming. He has always been an active participant in municipal affairs, and was councillor for his township in 1860 and 1861, deputy-reeve in 1862, and reeve



MR. JOHN WATSON.

for the years 1863 to 1867 inclusive. He was appointed clerk in the year 1874, and has held this office continuously ever since.

#### How the Paris Municipality Assist the Unemployed.

By Edward Conner.

The registry offices of Paris intended to benefit the working classes of that city, are an old grievance, while to remove the difficulties which these offices produce, perplexes the wisest heads. The Legislature has to all appearance renounced the subject in despair. Periodically, the disputes between the said offices, and the artizans that constitute their customers, attain boiling point, consequently necessitating the intervention of the authorities, so as to prevent the destruction of life and property. This shows that the question involved has two serious sides worthy of consideration. The Registry Offices, known as Bureaux de Placement cannot be dispensed with, at least not until more satisfactory arrangements exist. They manipulate nearly four-fifths of the entire business connected with the providing of suitable employment for artizans, professionals, and servants of all classes. Further, these Bureaux are private property, and are conducted by persons who gain their livelihood merely by providing employers and hands with the aid they need in exchange for certain stipulated fees. have a practical as well as a wide range of experience in the bargain; for instance, they know the character and social standing of the majority of the houses requiring their help, as well as that of the majority of applicants likely to suit. They are professional agents, not philanthropic, or amateur individuals. Now it is precisely the fee question that forms the rock upon which the harmony between agent and applicant splits. There are many charitable associations, as well as private establishments which deal with the great subject of providing occupation for the temporarily out-of work, and the general unemployed. By the decree of 25 March, 1852, and that has never been recalled, it is laid down, that "no person could set up a registry office without first obtaining the sanction of the municipal authorities, which permission is only to be accorded to such persons of recognized morality." The same decree also regulat ed the right of tariff, and which could neither be augmented or diminished; that right was due to the Bureau, after it had duly secured a place; not the less, the demanded sum was only definitely acquired in the eyes of the law, after a determined lapse of time. That remuneration once paid, no other claim was to be made. Violations of the said decree engendered a fine of one to fifteen francs. plus five days imprisonment. The municipality could suppress a concession; thus out of the 317 Bureaux in existence, it suppressed no fewer than 26 within eight years, say about one per cent. All then indicates that these private officers meet a want, and are supported from their technical knowledge of employers and employed. If the state decided to suppress them, the proprietors of same would

of course have to be indemnified; besides how, and why could and should the State prohibit the industry in the case of establishments conducted in a faultless manner? There must always be dissatisfied applicants. Who is to blame if the interested parties, after they have been brought together, cannot agree? On the fixed fee being paid to the Bureau, the latter supplies the applicant with the address of an employer in want of hands, more it does not profess to do. On the other hand, if the new comer makes up his mind to leave say the next day, he is free to do so of course; in which case, he has no other resource left, but to try another registry office, and that implies a fresh fee to be paid. Those difficult to please, and the "rolling stone community" soon associate in consequence, and make common cause, and having the same object in view, namely: to organize partial strikes and create dangerous disturbances, they find themselves in the clutches of the police, and are locked up.

(To be continued.)

#### The Administration of an Oath.

The word oath as applied to law means "an appeal (in verification of a statement made) to a superior sanction, in such form as exposes the party making the appeal to an indictment for perjury if the statement be false. Few can explain the origin of the custom of administering an oath, or why the particular form so well known to every one is used.

An investigation of the subject shows that the form at present used is a development of measures taken in early savage times against men who broke faith to save themselves from harm or to gain some coveted good. At the stage of civilization where social order was becoming regular and settled, the wise men turned their minds to devise guarantees stronger than mere yes and no. Thus, the ordeal and the oath were introduced, that wrong doing should not be concealed or denied, that neighbors claims should not be backed by false witness, and that covenants made should not be broken. The principles on which these ordeals and oaths were invented and developed may to this day be plainly made out.

The two intellectual orders of early times were the magicians and the priests, and each advised after the manner of his own profession. The magician said, "With my symbols and charms, I will try the accused, and bend the witness and the promiser." The priest said, "I will call upon my spirits, and they shall find out the hidden thing, and punish the lie or the broken vow.

The magical element in oaths is the earliest and underlying, the religious element, comes later; both are allied in their fundamental principles, ordeals being proceedings for the discovery of wrong doers. While oaths are of the nature of declarations of undertakings, which may be best defined as observations made under superhuman penalty, such penalty being either magical or religious in its nature, or both combined. The forms of oath vary in different countries.

The natives of New Guinea, swear by the sun that it may burn them, or by a certain mountain that may crush them, or by a weapon that may wound them if they lie; ruder savages of Brazil, to confirm their words, raise the hand over the head or thrust it into their hair, or they will touch the points of their weapons. The raising of the hand is a gesture calling on the heaven God to smite the perjurer with his thunder.

The two accounts of savage ceremony introduce us to customs well-known to nations of higher culture. The successor of the primitive gesture of the holding up the hand remains to this day among the chief acts in the solemn oaths of European natives.

It is unnecessary to trace the evolution of the oath from the savage to our times. The forms in use in Canada are the same as in Great Britain. The modes of administering a judical oath in Scotland and England are not the same.

In Scotland the witness holds up his hand and swears to tell the truth as he shall answer to God at the day of judgment, in England the ceremony consists in taking a New Testament in the hand and kissing it. The formula in which the invocation of the Deity is made "So help me God" is an obscure form of words which is said to mean the same as the Scotch oath but this is not the case. A well known English judge speaking of the different forms of swearing in different countries said, "in no country in the world are the words worse contrived either to convey the meaning, or express the obligation of an oath."

The words "So help me God" are an abbreviation of the form originally used, and although ancient English or German records fail to give the early history of the phrase, this want is supplied by a docu-ment preserved in Iceland. The form which is pre-christian in its character was introduced into Iceland from Norway in A. D. 925. The object upon which it was then sworn was a metal arm ring, which was kept by a priest who reddened it with the blood of the ox sacrificed and the swearer touching it said, in words that are still half English "Name I to witness that I take oath by the ring-law oath, So help me Frey, and Niordh, and almighty Thor as I shall this suit follow or defend, or witness bear or verdict or doom, as I wit rightest and soothest and most lawfully."

This is the full formula which very nearly represents that of which we keep a mutilated fragment in our oath form.

Two of the Gods referred to, Frey and Thor, are those whose names we commemorate in Friday and Thursday, and Niordh is a Morse war god.

(To be Continued.)

The town of Ingersoll laid over eleven thousand dollars worth of Silica Barytc walks during the year 1899.

# Engineering Department. A. W. CAMPBELL, O.L.S., C.E., M.C.S., C.E.

The Road Convention.

The road reform convention, announced last month, to be held in Toronto, December 12th and 13th, under the auspices of the York county council, was successful beyond expectation, and its promoters have every reason to feel gratified with the outcome of their efforts. The convention, it is not too sanguine to predict, marks a new era in the history of roadmaking in this Province. The attendance was large, and every delegate was thoroughly enthusiastic over the subject. It was evidently new to none for all were well equipped with a fund of information and experience with which to enter into the various discussions.

While the assumption by county councils of the leading roads in each county for maintenance, was naturally the main subject for discussion, many other phases of the roads question were dealt with.

Among the delegates in attendance were: H. W. Foulds, Northumberland County; Lieut. Col. McLean, Port Hope; Thos. F. Wallace, Woodbridge; J. B. Calder, E. Kenrich, Wentworth County; M. Richardson, Grey County; Andrew Miller, East Toronto; J. L. McCullouch, East Toronto; Andrew Pattullo, M. P. P., Woodstock; W. J. Stark, Stouffville; R. Maitland Roy, Hamilton; W. H. Pugsley, Richmond Hill; Jas. McDougall, Toronto; F. Beam, Welland; C. H. Gill, Toronto Township; Harold Eagle, Haldimand County; R. G. Gibson, Toronto; J. C. Stokes, King; J. W. Brown, Stouffville; R. Norman, York; James Lee, Scarboro'; John A. Boad, North Gwillimbury; John Guardhouse, Etobicoke; F. W. Wilson, Petrolia; Wm. C. Grubb, Etobicoke; S. Baker, Whitechurch; J. A. Duff, S. P. S. Toronto; F. K. Reesor, Markham, P. G. Savage, Markham; Henry Duncan, J. C. Miller, York; W. E. Switzer, Omemee; Robert Byrnes, Lindsay; George Johnston, Cannington; and H. S. Cane, Newmarket.

At the commencement of the afternoon session, Mr. W. G. Lundy, chairman of the special convention committee of the York County Council, was elected to the chair, while county clerk Ramsden was chosen secretary. Mr. Lundy, in his opening address, after thanking the delegates for the honor conferred upon him, briefly stated the history of the road question in York County, from the tollgate days to the present, when the municipalities charged with their maintenance have failed to keep them up. At the June session of the council it had been proposed to take over some of the roads again. A committee was appointed to collect information, but so much had been

received and interest was found to be so widespread that it was felt advisable to hold a Provincial convention for a general discussion of the question

Mr. A. F. Wood, ex-M. P. P., Madoc, then gave an address on the experience of the county of Hastings in dealing with roads. Mr. Wood sketched the history of the treatment of roads for the past forty years, beginning with the toll-gate system, which was abandoned on account of the abuses which accompanied it. After several plans had been tried the county finally undertook to construct and maintain a proportion of the chief highways, constructing them of gravel. A gravel road committee and a road superintendent were appointed to look after the work, employ the necessary labor and purchase the necessary material. The result Mr. Wood said, had been most satisfactory, and had resulted in a great saving by reason of the scientific methods of construction which experience led them to adopt. When Mr. Wood had concluded, he was beseiged with questions, to which he replied fully.

Mr. J. F. Beam, of Black Creek, read a spirited paper on "Good Roads, Principles and Results." After referring to the failure of the statute labor system. he spoke of the example in the county of Hastings, as it had been outlined by Mr. Wood. He was in full sympathy with the project of county maintenance of main roads, and expressed the strong conviction that the cities, which drew so much wealth from the country, should pay their share of the cost. He pointed out the example of a number of States where the government gave substantial grants for the maintenance of public roads. The convention adjourned a little before five to allow the delegates to visit the new City Hall.

#### WEDNESDAY EVENING.

When the evening session opened the first business was the appointment of a committee on resolutions, as follows:—Messrs. Harold Eagle, Haldimand; Lieut. Col. McLean, Durham; J. B. Calder, Wentworth; M. Richardson, Grey; J. F. Beam, Welland; H. W. Foulds, Northumberland; Robert Byrnes, Victoria; L. Kaufman, Oxford; W. H. Pugsley, and W. C. Lundy, York; D. H. Moyer, Lincoln, and F. W. Wilson Lambton.

Mr. Andrew Pattullo, M. P. P., Woodstock, the organizer and first president of the Good Roads Association, followed in a stirring address. The fact that so many representatives of the people had gathered together he said, was in itself a most hopeful sign for the success of the movement. It showed that public attention had been considerably aroused when these legislators met to seek information on the subject, I he work of Mr.

Campbell, was appreciated at home, and now his reports were read and appreciated in other Provinces and several European countries Good roads were cheaper at any cost than bad roads. The transportation problem was the greatest one in Canada, and our duty now was to pay attention to our rural highways. He knew of no service or direction in which the councils could do so much good as to take hold of the management of the leading roads in their respective counties and employ trained men to keep them in proper state of repair. Their example would be followed by the township councils. The present legislature was favorable to road improvement, and he suggested that the cause could be assisted by the government guaranteeing the bonds by which the counties borrowed money for the purpose, whereby the latter could get funds at probably a half lower rate of interest. Statute labor ought to be abolished; it was a relic of barbarism. He favored optional legislation by which municipalities could, if they wished, abolish the system. In conclusion, Mr. Pattullo suggested that the convention adjourn instead of dissolving, and that its recommendations be sent to the municipalities to be discussed in the coming elections, and also at the January meetings of the council, after which it would have greater effect.

Mr. John A. Ramsden, gave an instructive paper on "Reforestry." As a result of the clearance of this country of its forest by the pioneers, snow and dust were now free to fly over the roads rendering travelling disagreeable both winter and summer. The planting of trees both in rows and in blocks and belts would have a very beneficial effect in protecting the roads. Mr. Ramsden recommended that the attention of the legislature be specially drawn to this matter.

#### THURSDAY MORNING.

When the session opened on Thursday morning Mr. A. F. Wood was called upon to occupy the chair at the morning session.

Hon. E. J. Davis, Commissioner of Crown Lands, who was present, on being called upon, delivered a brief address. After a reference to his early associations with the York county council in the present building, he went on to say that they were there to discuss a question which was one of the most important matters in public affairs to-day. The question of transportation was one of the greatest of the age, and the farmer who could get most easily and cheaply from his barn door to the market, would come out best in the competition of to-day. This was especially the case since the development of the butter and cheese industries, which occasioned so much travelling on the highways. In the United States rural mail delivery was being experimented upon successfully, and if that is followed here the necessity of good roads will be even greater. Coming to the question of cost, Mr. Davis said the expenditure of money was a matter that required very careful consideration. He ventured to say that the masses of the people would not readily approve of any scheme which would mean largely increased taxation upon them. He believed that the present expenditures could be put to a much better advantage than they were at present. In this connection Mr. Davis commended the scheme of Mr. Campbell to improve the present roads as a good one.

Mr. Davis urged very careful consideration of any request which might be made to the legislature, and concluded by saying that anything the Government could properly do in the interests of all the people of the province to aid them in the work, they were prepared to do.

Mr. A. W. Campbell, Provincial Road Commissioner, then delivered an address of an hour and a half's duration. He rejoiced that the present convention raised the good roads question from a purely local one to the importance of a national issue. He referred to the magnificient roads of Hastings County, which were as smooth as billiard tables, while in many other places such as the "Metropolitan County of York" mud was ankle deep on the highways. In Ontario, we were spending annually 1,100,000 days of statute labor. Under this extravagant and inefficient system the roads were supposed to be kept up, but in addition to this labor every county expended from \$3,000 to \$6,000, or even \$10,000 a year, or in the whole province \$3,500,000. In the last ten years in labor and money about \$42,000,000 had been expended on the roads in Ontario. He had no hesitation in saying that such an expenditure properly used would gravel and macadamize every road in the province, including back concessions. Continuing, Mr. Campbell spoke of the statute labor law as having done excellent work in pioneer days in clearing the forests from the highways, but in its present form it had outlived its usefulness. It must be either commuted or abolished. It was disregarded by too many persons, and he urged that proper overseers take the work in hand and look after the larger sections of the highway. Campbell then gave a series of hints for guidance in making roads, and concluded by saying that the remarks of Hon. Mr. Davis almost looked as though some offer would be put forth for assisting the different counties in building the important

#### THURSDAY AFTERNOON.

At the opening of the afternoon session a number of delegates questioned Mr. Campbell on the points raised, after which Messrs. F. W. Wilson, of Petrolia, and Warden Schell, of Oxford County, spoke briefly on the situation in their counties. On motion of Mr. Wilson a resolution was passed providing that the railway companies be asked to make freight rates on road material as low as possible for the benefit of these counties which had to procure stone, gravel, etc., from distant

The convention then went into committee of the whole on the report of the committee on resolution. Upwards of two hours were spent in discussing the form in which the sentiment of the convention should be recorded. general feeling was strongly in favor of State aid, and this point almost overshadowed the main question at issue, that of county control of roads. a resolution was carried, all but unanimously, that the convention endorses the principle of provincial aid for the maintenance of highways assumed by the

The second resolution favored the assuming by the counties of the main roads within their borders, and also commended Mr. Beam's paper read on Tuesday.

A resolution was passed favoring bylaw to make wide tires compulsory on wagons drawing a ton or over. Another resolution provided that: "The time has arrived in the interests of good roads that the provincial legislature should intervene in cases where electrical railways fail to agree as to the terms and conditions of ingress and egress to and from markets, and pass such legislation as shall impose such fair conditions as shall avert the present lockout of radial railways seeking markets of this province."

The following were appointed a committee to lay before the legislature the views of the convention, to forward the cause of good roads and make arrangements for another convention of municipal representatives at such time and place as may be deemed expedient: Messrs. C. E. Lundy, Jas. Graham, M. Richardson, D. H. Moyer, J. F. Beam, W. H. Pugsley, M. P. Buchanan, and J. A. Richardson. It was decided to ask the department of agriculture to have the report of the convention published.

The convention was concluded after a hearty vote of thanks had been passed to Messrs. Wood, Pattullo and Campbell for their admirable addresses.

#### Sewerage.

Wherever human beings dwell, the need arises for sewerage of greater or less extent. It is possible, where the best judgment is used, to so care for all sewage as to render it free from danger, and inoffensive in every way. Sewerage systems are constructed for single farm houses, and from this they ascend in extent to the systems that serve large metropolitan

The first step in planning a sewerage system, is to first obtain a topographical map of the area to be drained, showing the grades of streets, the depths of cellars, and the general conformation of the land. Usually the system can be so planned as to permit the sewage to flow by gravitation

to some point where it can be discharged into a stream, or treated so as to render its disposal possible without creating a

The general topography of the area known, the next step is the design of the system of sewers; and of the sewage disposal plant, if one is to be employed, other than the simple discharge into running water. The treatments, in addition, are the broad irrigation method of flooding the sewage, for fertilizing and irrigation purposes, over a sewage farm; another is the use of smaller filter beds, whereby the solids are collected and the liquids discharged, after æration in sand beds, comparatively pure. Or chemical, or septic treatments may be employed

The scheme having been devised and plans and records prepared, it should be approved of by the local authorities and by the Provincial Board of Health. The work may then be let by contract; or the municipality may employ an experienced engineer, to carry on the work by day labor. Experienced laborers for brickwork, manholes, catch-basins and pipelaying are also advisable.

The cost of preliminary surveys, plans,

estimates and specifications vary greatly according to the reputation of the engineer employed and the work to be undertaken. This may range for towns of ordinary size from \$200 to \$500, according to circumstances. The sewer itself would cost—for say, a twelve-inch pipe, laid eight feet below the surface -\$1.00 per lineal foot, while manholes and catch basins may be placed approximately at from \$30 to \$40 each.

#### Municipal Public Works.

The range of information demanded by a complete knowledge of municipal public works in all branches and details, is a liberal education, if to the merely practical and local application we attach such an acquaintance with the progress and development of each as is necessary to a thorough mastery of the subject. The student of municipal improvements has a wide field before him, as a brief glance over a list of subjects of purely provincial and practical application will disclose.

A general classification of the various roadways most commonly used will include ordinary dirt roads, under all conditions of sand, clay, loam, etc., each presenting peculiar circumstances. Proceeding from the dirt road, but influenced by it as the foundation for all others, we have gravel roads, broken-stone roads on the Macadam and Telford systems; vitrified brick, asphalt, ced r-block, scoriablock and stone-block pavements. Of all these there are various modifications. The foregoing is a general list of the materials ordinarily found in Ontario, but a complete enumeration materials would be very lengthy.

Sidewalks may be of gravel, plank, flag-stone, mixtures of tar and gravel or broken stone, and cement-concrete. The last is

frequently termed "artificial stone" and sometimes "granolithic."

Bridges are built of timber, iron, steel, masonry and concrete in many different forms; whi e culverts are constructed of timber, stone, concrete-pipe, iron, concrete and of vitrified clay (sewer pipe), while the designs are numerous.

Drainage is of various classes and for various purposes. There are drains constructed under the Ditches and Water-courses Act and under the Municipal Drainage Act. There are open drains and tile drains; ordinary farm drainage, swamp drainage, road drainage; drainage accomplished by gravity alone, while in other cases pumping machinery is required.

Municipal buildings demand a widelyranging share of attention, but they include court houses, jails, county offices, houses of industry, town and city halls, fire halls, police stations, waterworks stations and other buildings.

A waterworks system is an intricate affair, involving in first construction a study of the source of water supply, an examination into the methods of purification, a knowledge of pumping machinery, and methods of distribution, water-pipe and mains, hydrants, standpipes and many other details.

Sewerage is equally important and the research required is almost illimitable with regard to the best design of a system. Brick and ordinary sewer pipe are the materials of underground construction. But added to this is the question of sewer ventilation, of house connections and plumbing, of man-holes and flush tanks. The sewage collected must also be disposed of at the sewer's outlet. Of this there are various systems - broad irrigation, filter beds, chemical treatments, septic tanks; and the common method, but one which is not always popular, and is becoming less so, the discharge into a running stream, diluting the sewage, but polluting and poisoning the water.

Street lighting is a matter of many details relating to electricity and gas. These two means constitute the choice now generally accepted, the former, however, having almost displaced the use of gas. Electric lighting is of two descriptions, are and incandescent, the former being that generally adopted for street lighting and the latter for house use. Clusters of incandescent lights, however, have received much favor for street purposes, and there is an advantage in having the one system for all purposes

Electric railways are entering more and more into the domain of municipal works. If not constructed as such, they are at least a public service which, using the public thoroughfares, must be surrounded with certain restrictions as to the class of roadway laid down, the electric circuit, the class of cars and service given

Other matters to be classed under municipal works are street cleaning, garbage collection and disposal, and fire protection. Added to all these are questions of ownership, assessment, taxation and financial management. Many minor details have been omitted which will suggest themselves to those experienced in municipal government; and it is to all of these that The Municipal World will address itself during the new year upon which we have entered.

#### Wasted Labor.

The inefficiency of statute labor has been described in many ways and from many standpoints. It is not all included, however, in the simple waste of labor itself, but, added to this, is the money expenditure of each township, which, spent on the statute labor basis, is like the labor scattered, misapplied and unproductive of durable results. Then again, the waste on roads is reactive, for bad roads themselves create a loss to the farmer.

Apart from the waste of money, and the loss from bad roads, the following is an interesting estimate of wasted labor, prepared by J. C. Crow, clerk of the township of Pelham, and used by him in a public debate, to prove that the present method of performing statute labor in Pelham is a failure.

The ninety-six road lists sent out in the spring of 1896 had on them to be performed, 3429 days, viz., on land, 3272 days; farmers' sons, 50 days; householders, 46 days; manhood franchise voters, 61. Added to this, unperformed work brought forward from the lists of 1895, besides 25 days for 1895 put in collector's roll, 57 days, making a total to be performed in year 1896 of 3,486 days.

Wasted—Of the 1895 back work, because the persons refused to put it in 1896, 24 days.

Wasted—Of the 1896 work: On land, 156 days; householders and farmers' sons, 15 days; M. F. voters, 10 days; or a total of 181 days, for such reasons as, pathmasters neglected to work roads, or did not return lists, or parties claimed to be under age, or to be volunteers, or were liable for work in other municipalities, or were gone, etc., etc. Total of this waste 205 days. Leaving actual work supposed to be performed 3,281 days.

Wasted—Time spent by 96 pathmasters attending clerk's office to qualify for office, and in making return to clerk in fall, and also in warning hands to work, say one day each, or 96 days.

Wasted—Time of 96 pathmasters as bosses, at say 2 days each, 192 days.

Wasted—5%, because some people come to work too late and quit too early, or perhaps don't come at all, 5% of 3,281 is 164 days.

Wasted—5%, undoing what was done by others in former years, 164 days.

Wasted—10%, for want of suitable implements, tools, team, harness, vehicles, etc., old plows, wagons, scrapers, harness, rails for sideboards, etc., etc., 228 days.

Wasted-331/3%, because neither path-

masters or people know how to properly make good permanent roads, and worse, too many look upon doing roadwork as an annual holiday, 1094 days. (An old councillor says this waste might be doubled.)

For example, some pathmasters refuse to subscribe the necessary declarations when getting or returning road lists. But few know how to operate road machines which seem to have no brains, horses too light or green to handle machine, and the road beats are so short, (average 1½ miles) that road machines cannot be used to advantage.

Sand and loam load easier than gravel, hence are hauled on roads, and generally there are either too few teams or too few shovellers. Roads are not worked uniformly, generally far too wide; some pathmasters work at wrong season of the year, and some are charged with working along their own premises too much. Delinquents are not prosecuted by pathmasters, as they do not care to make enemies of neighbors. Thus we have a total waste of 2,038 days.

Thus we have a total waste of 2,078 days.

And have left actual time honestly put in (at 8 hours per day), 1,234 days.

Wasted—20% of this, or the difference between an 8-hour and 10-hour day, 249 days leaving number of 10-hour days honestly performed, 994; which, paid for at the fair price of \$100 per day, would have cost \$994.00.

The total time on the lists when sent out, 3,486 days, commuted at thirty cents (30) per day  $(3,486 \times 30 = \$1,045.80)$ , would have produced enough cash to have paid for all the actual work done, and have left a balance to good of over \$50.

#### Cold Storage.

The announcement recently made by the Ontario Government that it is part of their policy to encourage the establishment of cold storage stations throughout the Province, is one that should attract a large and favorable share of public attention. In what manner it is proposed, to do this, has not been stated, but whatever the plan may be, the matter is one with which municipal councillors should become familiar, as the results will doubtless be of importance in a number of ways.

The present difficulties in dealing with perishable farm produce are many, are not soon enumerated, and they operate most unfortunately with regard to both the producer and consumer. Any system of cold storage which will obviate the misfortunes of glutted markets, difficult sales and attendant unprofitable prices in fruit such as peaches, strawberries, plums, pears, tomatoes; in poultry, in butter, in eggs, and all small stuffs, will be welcomed by the Ontario farmer. That there are immense possibilities in all these products there is every reason to believe, both for the home and foreign market. But the farmer's past experience with

them has not raised them greatly in his favor. Occasional high prices do not recompense him for the times when his perishable stuffs have to be almost given away to avoid their spoiling on his hands.

Harvest apples, instead of finding a market as they would with means of preserving them, season after season, fall from the trees and remain untouched. The prices of fall and winter apples are often reduced ruinously by insufficient preservation in their carriage to the English market. The result of all this is that the farmer is at the mercy of the speculator, and the speculator himself is greatly handicapped by the risks he is compelled to face.

Cold storage stations mean properly equipped refrigerators of a large size where such perishable stuffs can be stored by the farmer to tide over a glutted market, to lengthen the season of consumption, or to chill and prepare the produce for transportation to the foreign market. They reduce such stuffs more to the basis of wheat which can be kept until the demand comes for it.

Such refrigeration means that the merchant, where such a cold store is convenient, can buy perishable produce of the farms as he needs it, without running the present great risk of having a large quantity wholly decompose or become partially unsaleable from decay. The consumer too, will be much less likely to purchase partially decayed stuffs for his table.

Large cold stores have already been erected by companies at a number of points throughout the Province, such as London, St. Cartharines, Harriston and Toronto. A private cold store was this summer erected by Mr. E. D. Smith, one of the most prominent fruit growers of the Grimsby district. The Dominion Government has for the past three seasons, carried on an experimental cold store at Grimsby, with a view of exploiting the shipment of fruit to the English market, with the most promising results.

When, however, these cold storage stations are placed throughout the country, their benefits to be participated in by the farmers in somewhat the same manner as cheese factories are now managed, their true worth will be realized, and it becomes a matter in which township and county councils particularly should be interested.

#### Construction vs. Maintenance.

Apart from the benefits to be derived from placing the main roads in charge of the county council, it was felt by the Roads Reform Convention which met in Toronto last month, that a system of county roads offered also the most feasible plan for applying any assistance which the Provincial Government could afford for road improvement. Large sums have been spent by township, county, Provincial and Dominion governments on railways and canals. The people of the country are but awakening to the fact that the common highways form as im-

portant a factor in a system of transportation as do either railways or canals, they have already cost us quite as much as both put together. In view of the completeness with which railways intersect the country, and the state of perfection which our canals have reached, the Provincial Government is certainly acting in harmony with the wishes of the people, in directing its efforts toward road improvement.

State aid is applied in nearly every country where country roads are what they should be. It is the only means of properly enlisting the support of the cities in road improvement as in the case of railways and canals. In view of the condition in which many of the leading roads have been placed throughout the Province, it is regarded as the only justmethod of distributing Provincial aid, to grant it for maintenance rather than first construction. In this way, too, while it would be impracticable for the government to grant so large a sum as would be of material benefit in first construction, an annual appropriation distributed over a term of years will in the end amount to a greater sum.

Not only so, but the maintenance of roads is undoubtedly the most important factor in obtaining good roads, and at the same time, it is the factor most likely to be neglected. To grant money for the construction of roads while at the same time no greater attention is paid to maintenance and repairs than at present, would be an extravagant and wasteful application of funds. It is in the repair of roads rather than in first construction that the people of this country need most to be educated.

#### Begin Now.

No municipality in Ontario is so well governed—in none are the public works so complete—that some progressive measure cannot be adopted with advantage. With the council as a body, with the councillor individually, constant industry is the price of success. And every councillor who does not propose to earnestly devote himself, during the coming year, to the duties or rather privileges of his office, but who is willing to rest satisfied with the honor conferred by his election is unworthy of the trust imposed upon him.

It is not to be inferred that, in order to achieve success, it is necessary to rush recklessly into some changes merely because it is known to be needed. There must be mature consideration, so that the wisest plans may be adopted; and while reforms should not be delayed until the last man in the municipality is in favor of them, nevertheless there should be a certain degree of attention paid to popular feelings and prejudices.

Most men, it is true, are too prone to delay in favor of public opposition. Coun-

cillors should be the leaders of their constituents, and their educators. Where popular feeling is against the needed change, it should be the first task of the

councillor to remove the opposing prejudices to such a degree that action may be taken. Every opportunity should be taken to lay the proposed reform before the people, at public meetings, on the street, in the council chamber, through the public press. To submit a question to popular vote, even if failure is certain, is one of the most potent ways of directing public thought in the right channel.

If a councillor does not know in what direction a progressive measure should be taken, his first duty will be to maks a close study of local conditions, acquaint himself with improved methods in other districts, make himself master of the situation, and he will then be in a position to render the best possible service to his municipality. He should study closely matters relating to roadmaking, drainage, water supply, sewerage, sidewalks, tree-planting, culvert and bridge construction. None of the many details of municipal methods and improvements should be overlooked, whether in matters of actual conssruction, or of financiering and supervision. Economy and efficiency should always be taken together, neither of them alone.

Nor should councils nor the councillor delay in these matters. From January to May are the most important months of the councillor's year. It is then that plans and preparations are made and public interest awakened. The defeat of many a councillor at the last elections was due to the fact that he delayed his activity until summer; summer passed before his plans were completed, and in the fall it was too late to carry them out.

Now is the time for the council and councillor to decide upon the course of action to be followed. Steps should at once be taken to educate and prepare public feeling. Before summer comes, plans and preparations should be well in hand, and the council ready to commence actual work.

#### Rural Water Supplies.

Reference has been made from time to time to the unfortunate absence of proper sanitation throughout the rural districts. The surroundings and employments are, many of them, conducive to health and longevity, but from the neglect to take necessary precautions in other matters, farming, as commonly found, is not the most healthy occupation, in spite of its seeming advantages in that respect. There undoubtedly is, throughout the townships, a neglect, perhaps a lack of knowledge of the laws of health.

One important detail of sanitation very frequently neglected has received the attention of the Dominion Chemist, in the last report of the Department of Agriculture. Samples of well water from farms throughout Canada were subjected to chemical analysis. In all, about seventy-five samples were examined, and of these only thirty per cent. were passed as from impurity; sixteen per cent. were reported as decidedly suspicious, and

fifty-four per cent. were condemned as positively dangerous to health. If these samples are representative of the water used throughout the townships, as they doubtless are, it points to a very serious condition, that only a little more than one-quarter of the wells provide safe and healthful drinking water. In commenting on impure water supplies, the analyst says:

"The desirability, or rather the necessity, of pure water, if the health is not to be endangered, must be realized when we remember the very important part that the water we drink and consume in our food plays in the nourishment of the system. The body is made up largely of water; a man, weighing, say, 148 pounds, contains about 90 pounds of water. The blood, which bathes every tissue, and which carries the digested food products to every part for the growth of bone, flesh and brain, and which constitutes about one-twelfth of the body weight, is largely water. The food is digested and assimilated by the aid of water. The waste products of the vital processes within the body are got rid of largely by means of water. All this water, the water that becomes part of our very selves, is the water we drink or take in our food.

The pollution so commonly found in the water of the farm well is of the nature of drainage from the barnyards, stable, privy, or some similar source; in other words, the contaminated water contains liquid excreta or matter dissolved by the rains from the solid excreta. The danger to the system from this may be considered as two-fold. First, it acts as a direct poison. Though probably slow and insidious in its action, it nevertheless has a decidedly injurious effect, lowering the tone of the system, undermining the constitution and rendering it liable to catch any disease that may be prevalent, causing sick headache, nausea, indigestion, and many disorders of the intestinal tract. Secondly, such polluted water is a most favorable medium for the growth and multiplication of those germs which are the cause of typhoid fever and other diseases caused by the microscopic organganisms. Once such germs find an entrance into the well—and this is generally brought about by drainage from the excreta of patients, as for instance, suffering from typhoid-the water becomes a source of infection.

The well located in the barn yard or near the privy, really acts as a cesspit. The water, and with it the organic filth in the soil of the vicinity, is drawn into the well, since water always seeks its lowest level. This is true, no matter how impervious the soil is through which the well is dug-though of course the time elapsing before the well is polluted depends on the character of the soil and the amount of drainage matter. The number of our farm wells which are true springs, that is in which water is received from a distant subterranean source, is not large. The common practice then, of sinking the well about the farm buildings is one that

we must strongly condemn, for it is sacrificing, or at all events jeopardizing, health to convenience. It would be much wiser and safer to put the well in front of the farm house than at the back, as is now the custom.

We are being constantly asked if such contaminated water cannot be purified and rendered harmless and wholesome. Our reply is that by far the safest plan is to abandon such a well and seek another where there is no danger of infiltration of filth. But until this can be done, the the only safeguard is to previously boil all water used in the house. This destroys the poisonous compounds and kills any harmful germs that may be present. The ordinary household filters are practically useless for this purpose. Freshly boiled water is flat and insipid to the palate, but if it is allowed to cool in the open it becomes brisk and pleasant again from re-absorption of air.

The following suggestions and advice are offered to those who are interested in this most important subject:

1. If possible, utilize a spring or pure stream some distance from the farm buildings, and if gravity cannot be used for bringing the water in pipes, a windmill, pump, or ram, none of which are expensive affairs now-a-days, should be employed. If, however, it is necessary to sink a well, place it at such a sufficient distance from all source of pollution as to be beyond possible contamination. No matter how impervious the soil may appear to be, never sink the well in the barn-yard, under a building containing animals, or near the privy or back door. Conveniences would be sacrificed, but health should not be jeopardized. Put the well in the front garden, rather than the back yard.

2 Surface and local sewerage water should be kept out by lining the well with brick or stone work, laid in cement, to the ground water line. Glazed drain tiles of a foot or so in diameter, cemented together at the joints, make an excellent well, and are not costly.

3. The well should be protected by a closely fitting top, projecting slightly above the level of the ground

above the level of the ground.

4. The well should be examined and cleaned periodically—frogs, rats, mice, etc., frequently find therein a watery grave.

5 Garbage, household slops, and the like, should never find a resting place near the well. Their proper place is in the compost heap. The habit of throwing both solid and liquid waste outside the back door is both dangerous and wasteful.

5. The well should never be used as a cold storage receptacle—accidents will happen. Neither should the milk cans, etc., be washed at the well, unless there is a very efficient drainage therefrom to carry to a safe distance the waste water.

The subject of cleanliness about farm buildings is intimately connected with that of pure water, as well as that of economy in fertilizing material; but in this connection we shall only say at present this: that air-dried swamp muck is an excellent absorbent and composting material. Deposits of this naturally occurring fertilizer are to be found on many farms, and in many localities where such is not the case, it may frequently be obtained for the expense of hauling. It is a material rich in nitrogen, and, therefore, valuable in itself. Its free use in and about farm buildings, where there is liquid manure to be absorbed, will be found profitable, and, at the same time valuable in keeping the surroundings healthy, and possibly, the well water pure.

#### Is the Railroad Bonus Tax in King Township Illegal?

The ratepayers in the bonus district of King township who object to the imposition this year of the Schomberg & Aurora Railroad bonus tax by the township council, have organized and submitted their case to one of the best lawyers in the city of Toronto; who upholds their contention and says the levy is clearly illegal. The bonus district covers polling subdivisions Nos. 4, 6 and 7. Formal notice has been served on the collector that any attempt to distrain for the railroad bonus tax will be followed by a personal action against him, and also against the municipality for damages. The collector refuses to take any taxes unless all is paid, The ratepayers tendered all, except the bonus tax, so the issue will be forced when he makes a seizure. The ratepayers are confident and will fight the matter out. In the meantime the taxes are not being paid in by those who are standing up for their rights. The council meets on Saturday, when no doubt the collector will get his instructions and this will bring the matter to an issue. The ratepayers claim, apparently with good reason, that the work of construction is not being proceeded with, that, in fact, positively nothing has been done towards building the railway, and that consequently they should not be called upon to pay the bonus until they have received notice therefor. The above matter was argued before the courts in Toronto on a recent date with the following result :

Bogart vs. Township of King.—W. H. Blake, for plaintiffs, moved for injunction restraining the defendants from levying a rate under a by-law passed by the defendants for granting a bonus to assist in building the Schomberg & Aurora Railway Co. Motion refused. Costs to be disposed of by judge at the trial.

The Provincial Board of Health reports that the rate of mortality all over Ontario from typhoid fever was never as high in the same period as during November of the present year.

We understand the corporation of Beeton has been served with a writ in a suit for damages by the relatives of the late Mrs. Slater. It is alleged that a defective crossing on the street was the cause of the accident that resulted fatally.

## egal Department. J. M. GLENN, Q. C., LL. B., of osgoode hall, barrister-at-law.

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#### LEGAL DECISIONS,

#### Ward v. Town of Welland.

I. Bicknell, for plaintiff, moved for judgment upon a stated case as to the validity of certain money by-laws of defendants. German, Q. C., for defendants, contra. It was objected that the by-laws, which were not for works payable by local assessment, and recited an amount representing an existing debenture debt, were invalid because the amount of the debt was not correctly stated, and no reference was made in them to a debt of \$3,200 on debentures issued under local improvement by-laws secured by special assessment, out of which it is admitted \$900 was a direct liability on the defendants. Held, that this amount need not be added to amount recited in by-laws, because by section 685 of the Municipal Act it is declared that debentures under local improvement by-laws are the security of special assessments, and not part of the general debt, and that it shall not be necessary to recite the amount so secured in any by-law for borrowing money. Thus the by-laws are not open to objection under section 384. Held, also, that the closing words of section 685 constitute rather a provision ex abundante cautela than one which affords any infraction. The effect of the legislation is to except the local improvement debts specially provided for from being counted as part of the general debt of the municipality, and this being mentioned on the face of the by-laws merely suggests that there are such debts, while the discretion to so specify should be deemed a matter of legislative requirement and the court should not for that reason alone exercise its discretionary power against the validity of by-laws otherwise unimpeachable. See Re Lloyd, 44, U. C. R. 235. Section 685 is a comparatively new provision as compared with section 384, and it contains no provision that failure to observe what is here complained of shall render a by-law bad. See Re Sells, 3 C.P. 291. Action dismissed with costs.

Judge Snider recently handed down as judgment in the cases of the Canada Life Assurance Company and Mr. Rolland Hills, who appealed against income assessment of \$10,000 and \$3,000 respectively, on the ground that the head offices of the company had been removed to Toronto. In both cases the appeals were dismissed, and the assessments stand, Judge Snider holding that as the removal did not take place until October 15, while the assessment was completed on October 1, the head office was in Hamilton for the purpose of that assessment.

#### County of Simeoe v. London Guarantee Co.

Judgment on appeal by defendants from judgment of Ferguson, J., in favor of plaintiffs. The action was brought to recover the full amount, \$10,000, of a bond given by the defendants for that amount in September, 1893, whereby they agreed to reimburse plaintiffs for such pecuniary loss, if any, as they might sustain by reason of embezzlement of moneys by one Sydney J. Sanford, while treasurer for plain iffs, during the currency of the bond and during any one year next preceding the discovery of default and notice thereof to defendants, and within three months from the death, dismissal or retirement of the treasurer. The trial judge found that there had not been any misrepresentations by the warden of plaintiffs when application was made to defendants for the bond; that the bond was in force when discovery of embezzlement was made; that due notice had been given defendants, and that there was no collusion or fraud on part of plaintiffs, and he directed payment of the full amount of the bond to cover the shortage, viz., \$23,000, during the year 1896 It was admitted that, unknown to plaintiffs, the Treasurer was short \$25,000 in his accounts at the time of the execution of bond. Appeal dismissed with costs.

#### Campbell v. Public School Trustees of Section 7, Township of Albion.

Judgment on application by defendants at the trial for costs of motion for interim injunction restraining defendants from building upon any site other than the one selected in the award. The action was dismissed on the ground that the award was invalid, and at the trial it appeared that such an order should not have been made, its effect being to confine the trustees to erecting a school house upon the land named in the award. Order made awarding defendants the cost of such motion, to be added to costs given by the judgment in the action.

A decision in a case of accident arising from snow thrown on the driveway along an electric railway in Waterloo townshtp was recently given against the township, although the snow was placed on the road by the electric company. York county municipalities along the Metropolitan, we understand, are taking steps to get the railway company to agree to become responsible for accidents arising from a similar cause. Our opinion is that electric railway companies should never have obtained franchises on our highways. If there is money in them let them purchase rights of way, like steam railways. If they do not pay, better not build them.

#### Sims v. City of London.

Bertram (London), for plaintiff, appealed from order of Ferguson, J., directing amendment of statement of defence, and from judgment dismissing action with costs. Action on behalf of plaintiff and all other ratepayers of the city of London, to have the election for Mayor and Aldermen of London for 1898, declared void because of the submission to electors at same time of a money by-law, and of the presence of two scrutineers for and against the by-law at each polling booth. The defence simply pleaded that the statement of claim did not disclose any cause of action. At the trial an amendment was permitted denying all allegations of fraud, etc., in the statement of claim and upon no evidence being offered by plaintiff except reading the affidavit on production judgment was entered dismissing action. Shepley, Q. C., for defendants, opposed motion. Held, that this court was bound by Reg., ex. rel. Johns v. Stewart, 16 O. R. 5, and that the proper proceeding in this case was by summons in nature of quo warranto. Appeal dismissed with costs.

#### Re Burnett and Township of Durham.

Judgment on motion by the township of Durham to set aside an award by the junior Judge of the County of Grey, made under the municipal act upon a reference upon a claim for compensation for damages sustained by Burnett owing to the lowering of the grade of the highway upon which the land fronts. It was objected inter alia that the arbitrator before proceeding to try the matter had not taken the oath required by R. S. O., ch. 223, sec. 458, and that he had not power to direct as he did, that the corporation should " at all times keep up and maintain along the front of the said lands a retaining wall at least equally efficient for the purposes for which same is required to the present retaining wall erected by the corporation." Held, that both these objections were entitled to prevail. Award set aside with ccsts. Rowell for the township of Durham. W. H. Blake for Burnett.

#### Sutherland-Innes Co. v. Township of Romney.

Judgment on appeal by plaintiffs from judgment of Ferguson, J. (18 C. L. T., Occ. N. 242) dismissing the actions with costs, and holding that the provisions of 55 Vict., ch. 42, sec. 351, as amended by 60 Vict., ch. 45, sec 7, sub-sec. 1, and R. S. O., c. 223, s. 396 (1), with reference to registration of by-laws creating debts, apply to drainage by-laws; and also that a by-law so registered and not attacked, and the certificate registered within the time prescribed, is valid and binding, even through one which the municipality had not power to pass. Appeal dismissed with costs.

#### Toronto Wins.

ASSESSMENT APPEALS DISMISSED. INCOMES DERIVED FROM PROPERTIES HELD IN TRUST ARE TAXABLE.

His Honor Judge McDougall recently handed out judgment in two assessment appeals, and in both decided in favor of the city. The first was the appeal of the trustees of the estate of the late Hon. William McMaster from the assessment by the City of Toronto of the income derived from investments of the moneys realized from the estate or arising out of the unrealized outstanding assets. The judgment recited the terms of the will and stated the way in which the various moneys were devised.- It then went on to say that the income of the trustees last year from the estate was \$30,325. Of this \$8,504 was in rentals from real estate, the balance the interest from mortgages and other investments. \$7,400 was paid to annuitants and the balance, \$22,925, to the university. The contention of the trustees was that this sum, \$22,925, was to be regarded as part of the income of the university, and they said that the accounts of the university showed no taxable income because the annual expenditure equalled or exceeded the gross revenue from all sources, including the \$22,925. They claimed that as the university income would not be assessable, the income from the endowment fund when in the hands of trustees was also not assessable. They also urged that the amount paid in salaries to members should not be taxed, as on these salaries the municipal tax had already been paid. The proceeding was therefore tantamount to a double assessment. The judgment says: "This contention is untenable. I cannot take cognizance of the destination of incomes in determining the liabilities of trustees to be assessed for income" His Honor said that the Assessment Act ignored trusts and treated persons in control as actual owners. The trustees should be assessed for the value of the real and personal estate held by him, whether in his individual name or in conjunction with others of such representive character. "Personal property, which term includes incomes, when vested in or under the control of trustees, as in this case, must be regarded for purposes of assessment as the property of the trustees, and the income therefrom as their own income." The judgment concluded by dismissing the appeal. It stated that the appellants were entitled to the usual exemption. The taxable income was fixed at \$21,421.

The appeal of S. C. Smoke and J. Grayson Smith, trustees of the estate of Mrs. Grayson Smith of England, was likewise dismissed. The judgment in the McMaster appeal disposed of the questions raised in the Smith case. The judge said that after every consideration he was unable to make any distinction between the two cases. His Honor held

that the personal property of non-residents which was in the hands of trustees should be deemed the individual property of the trustees for purposes of assessment.

#### Murphy vs. Township of Oxford.

Judgment on appeal of plaintiff from judgment of drainage referee dismissing the action, which was brought by the owner of part of lot eight in the fourth concession of the township of West Oxford against the township corporation (1) for damages by reason of the construction by the defendants of culverts across the highway adjoining the plaintiff's farm, which has caused an overflow upon the farm, and (2) for a declaration that the drainage by law adopted by defendants is invalid because not founded on a proper petition, and for damages resulting from work done under that by law. The referee held that he had no jurisdiction as to the second claim, and as to the first that the construction of the culverts was within the defendants' rights and no negligence had been shown. Appeal dismissed with costs.

#### Re Robertson and City of Chatham.

Judgment on appeal by A. K. Robertson from order of a Divisional Court (30 O. R. 158) affirming an order of Meredith, J., in Chambers, prohibiting the Judge of the Court of Kent from enforcing his decision allowing in part an appeal by Robertson from the decision of the Court of Revision for the City of Chatham confirming his assessment in respect to a sewer. The municipality in 1894 by by law adopted the local improvement system as to the making of sewers, and also passed a general by-law for the purpose mentioned in sec. 612 (1) of 55 Vict., ch. 42. The appellant's lands, fronting on a street along which the municipality proposed to make a sewer were, with the other lands so fronting, assessed at a uniform rate per foot frontage, for a portion of the cost of the sewer, and cer tain lands not fronting on the street, but which would derive benefit from the sewer, were assessed for the remainder of the cost. The County Court Judge found that the lands in question would be benefitted by the proposed sewer, but that the assessment was too high, and he reduced it, directing that the amount struck off should be assessed pro rata over the other properties included in the assessment. The court below held that he had no jurisdiction to do so, and, having regard to the provisions of the municipal act. R.S. O. ch. 233, secs. 664-685, relating to local improvements, the method of assessment in such a case as this is to determine what proportion of the cost the land front ing on the street shall bear, and what proportion the land not so fronting shall bear and assess the proportion appertaining to each class according to its frontage, and not according to the proportion of benefit received by each parcel or lot of land. In

this case there was a double difference of opinion. Osler, Maclennan and Moss, J. J. A., held that the equal frontage rate is still required by the statute, nothwithing that the word "equal" has been dropped. Burton, C. J. O., and Lister, J. A., were of the contrary opinion. Burton, C. J. O., Maclennan and Lister, J. J. A., were of the opinion that the functions of the County Court Judge were at an end when the motion for prohibition was made, and there was nothing to prohibit, and therefore the motion for a prohibition should not have been granted. Osler and Moss, JJ. A. were of the contrary opinion. In the result the appeal was allowed on the latter ground, with costs here and below.

#### Township of Anderson, v. Burns.

Judgment on appeal by defendant Burns from judgment of Senior Judge at Sandwich, (sitting as a Judge of the High Court by virtue of rule 47,) disposing of the question of the costs of the action, and orde ing that the costs of the defendant Burns be paid by defendant Mc-Carthy, and not by plaintiffs, the action having failed against the defendant Burns, and ordering defendant Burns to pay the costs of his counter-claim against the plaintiffs, which was dismissed. Held, that the Judge in making the order as to costs which is complained of has violated no principle to which he should have had and has exercised a proper discretion on the facts appearing in evidence. Appeal dismissed with costs.

#### A Suit for Damages.

C. E. Burkholder, of Hamilton, acting on behalf of Jacob Wardell, of the township of Caistor, farmer, issued a writ Tuesday in an action against the corporation of the county of Lincoln claiming \$450 damages. On September 18 last Mr. Wardell was crossing the Elgin Oille bridge, over the Twenty Mile Creek, between the Townships of Caistor and South Grimsby, with a threshing machine, when the bridge fell and his threshing machine was almost totally destroyed. The plaintiff alleges that the bridge was not in a proper state of repair.

In the case of Bonner vs. South Monaghan et al Samuel Bonner sued for \$500 damages from Wilson Montgomery, M. D., medical health officer for the township Board of Health, alleging neglect of duty on the part of Dr. Montgomery and the board during an outbreak of diptheria in his family in 1897. The case had been tried before and a non-suit entered against the defendants except Wilson Montgomery, M. D., to which the court directed a new trial. After hearing the evidence Judge McMahon dismissed the action, not letting it go to the jury.—

Peterborough Review.

# Juestion Drawer.

Subscribers are entitled to answers to all Questions submitted, if they pertain to Municipal Matters. It is particularly requested that all facts and circumstances of each case submitted for an opinion should be stated as clearly and explicitly as possible. Unless this rule is complied with it is impossible to give adequate advice. 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 stomp addressed envelope. All Questions answered will be published unless \$1 is enclosed with request for private reply.

#### Qualification-Councillors-Nominations.

1.—F. J. S.—1. What are the qualifications for municipal villages, that is, incorporated villages, for reeve and councillors?

2. Does the clerk at nomination have to accept a nomination if he knows that the

candidate cannot qualify?

3. Has each candidate to be present at

nomination when nominated?

4. Has the mover and seconder of each candidate to be present at nomination?

1. Any male person, who resides within the municipality or within two miles thereof, and is a natural-born or a naturalized subject of Her Majesty, of the full age of twenty-one years, and is not disqualified under this Act, and who has, or whose wife has, at the time of the election, as owner or tenant, a legal or equitable freehold or leasehold, or an estate partly freehold and par ly leasehold, or partly legal and partly equitable which is rated in his own name or in the name of his wife, on the last revised assessment roll of the municipality, to at least the value following over and above all charges, liens and encumbrances affecting the same: freehold to \$200, leasehold to \$400.

If such person is, at the time of the election, in actual occupation of any such freehold, rated in his own name or in the name of his wife, on the last revised assessment roll of the municipality, he shall be entitled to be elected if such freehold is rated at \$2,000 on such roll, and in this event charges, liens and encumbrances affecting the same are not to be taken into consideration. See sec. 76 of

the Municipal Act.

2. Yes. It is no part of the clerk's duty to decide as to a proposed candidate's qualification at the nomination meeting.

3 No.

4. Yes.

#### Assessments-Tax Seizure.

2.-R. J. B.-A is assessed for property and taxes are demanded, but A has no chattels to seize, but B has a horse pasturing with A. Can collector seize and sell B's horse for A's taxes? Could B recover his horse?

A, being the person assessed for the premises on which B's horse is pasturing, and the horse being in A's possession when seized for the taxes, the seizure by the collector is legal, and B cannot recover his horse, except by paying the amount of the taxes and costs.

#### Re Benus Granted Previous to Exemption.

3.—F. J. C.—Please give your opinion on subsection 4, section 3, chapter 82, statutes, 1893.

We granted bonuses previous to the passage of this Act. Do the words "Similar bonuses already granted" include bonuses granted by us before the passage of this act? In 1892 we granted a bonus to a canning factory. In 1896 we granted a bonus to a furniture factory These two bonuses for their annual factory These two bonuses for their annual payment make fully 10% or more of our total annual taxes. Now we have granted another bonus to an upholstering factory, which for its payment will require with those already granted, about 15% of our total taxes annually. Have we power to grant this last mentioned bonus? The bonuses granted since this act was passed will not require 10% of our total taxes to meet the annual payment thereof.

We have examined the subsection you quote, and have no doubt that the words you refer to include bonuses gran ed by your municipality prior to the passing of the Act. If the granting of the bonus to the upholstering factory will increase the annual payments on bonus account to a larger proportionate amount than the statute allows, the grant cannot be made.

#### Not the Clerk's Duty.

4.—Greeny.—1. Is it a part of the duty of clerk to formulate and write out the motions

for councillors at council meetings?

2. Reeve was appointed to let a job, sends a written request to clerk to write out and post up a notice,  $3\frac{1}{2}$  miles from clerk's residence of time of letting job. Reeve was paid by council for letting and accepting job. If this is not part of clerk's duty who should pay him, reeve or council?

3. Is clerk's duty acting as officer to write the nomination motion for the

candidates?

2. Neither is this a part of the clerk's duty. The reeve, having received his pay for doing this work from the council, he should pay the clerk for his trouble in doing it for him.

3. No.

#### Taxes-FreeGrant Land.

5. - C.B. - I wish to ask a question in respect to collecting taxes from a party who is living

on unlocated free grant land.

Supposing A is living on lot , con. , not located and said let is not open for location, although A has been living on said lot for a rumber of years and has paid taxes formerly but objects to pay this year owing to not being duly located. A has plenty of chattel property that I can distrain. What should I do in respect to the above? respect to the above?

The lot you refer to is land vested in the Crown. By subsection 1 of section 7 of the Assessment Act, property of this kind is exempt from taxation. Subsection 2 of this section provides that "where any property mentioned in the preceding clause is occupied by any person other than in an official capacity, the occupant shall be assessed in respect thereof, but the property itself shall not be liable. In view of the above, A is properly assessed for the property, and being assessed is liable for the taxes payable in respect of such assessment. If A refu-e to pay the taxes and has sufficient goods and chattels to meet the liability, the collector can legally distrain the same to enforce pay-However, if the taxes cannot otherwise be collected they cannot be legally returned and charged against the

#### How to Elect School Trustees-

6. - SUBSCRIBER. - We are a town voting for a mayor and six councillors by general vote. (the ward system having been abolished.) Heretofore we have had three wards and six public school trustees, two for each ward. Shall the three trustees to be elected on the 1st of January next, to take the place of the three retiring trustees, he elected by general vote the same as the mayor and countries. cillo:s, or one be elected for each ward by the votes of the electors of that ward only? tion 8 of 62nd Victoria, chapter 56, which is the section in point, seems to be ambiguous, as we have always had six trustees never having more than three wards.

The trus'e s must be elected as formerly, that is each ward is entitled to elect its own trustee because the section to which you refer does not, in our opinion, apply to this case.

#### Consolidation Debenture Debt.

7.-J. M. R.-Our Municipal Corporation 7.—3. M. R.—Our Municipal Corporation is proposing to consolidate the Debenture debt. No doubt you are familiar with the modus operandi of proceedings.

Would y u kindly give me a general outline of the necessary preliminary proceedings leading up to the presentation of and passage by the leadstature of a bill for said purposes?

the legislature of a bill for said purpose?

To accomplish the object mentioned, the municipal corporation will have to make application to the Ontario Legislature for the passing of a special Act providing for the consolidation of the corporation debt. We refer you to chap. 79 of the Ontario Statutes, 1898-99, which is a special Act passed pursuant to a petition from the town of Simcoe to consolidate its debts.

#### Constitution of Township Council.

8 .- G. M. B.-During the time of the last session of the legislature I noticed something to the effect that the municipal council of townships was to be composed of reeve and 1st, 2nd, 3rd and 4th councillors. Was this passed, or is it the same as last year, reeve and four councillors?

The same as last year. A reeve and four councillors.

#### Owner of Timber on Highways.

9.-J. B.-Does timber or trees standing in the public road, but near the line belong to the municipality, or to the person whose land is near or faces the road where such timber or trees are standing?

To the municipality-subject to the provisions of the act respecting timber on public lands. See sub-section 7 of section 640 of the Municipal Act.

Council not Liable for Approaches. 10 .- T. B.-Will you be kind and answer me if municipal councils are obliged to build

approaches to farm houses along concession roads where it is necessary to make a ditch for carrying the water off the road, as the council has the oversight of all township roads, or has the owner to make his own approaches? We have a case coming before us on the 14th inst. and I should be pleased to get a reply.

No. The council is not obliged to find the approaches.

#### Expropriation Railway Lands.

11.—Subscriber.—1. Our engineer pays his own fireman. If he left our employ and did not pay, would we be bound to pay fireman's

wages?

2. We opened a new street. Can we force C P. R'y Co. to build their crossings?

3. Can we expropriate C. P. R'y land for

4. A magistrate tries an offence under town by law. Offence is proved and admitted, but council for the defence says by law is bad. Is it not wiser for magistrate to convict and let defence quash by-law and conviction if they prove by-law bad? Is this usual proceedings?

5. Is a tax deed the best kind of title, and does it comes for the second second

oes it come first as against all mortgages, liens, transfers, or other flaws to titles. Is it in fact absolute?

6. What is the legal and correct day this year for nomination, and also for elections of municipal councils?

7. What is the lest date this year council.

7. What is the last date this year council

can create debt?

- 2. The power to open a highway or to establish a crossing over the line of a railway company is wholly vested by statute in the Railway Committee of the Privy council. Your council should therefore make an application to that committee in respect to the crossing required.
  - 3. No.

4. If it is doubtful whether the by-law is valid you should obtain the opinion of a lawyer. If the magistrate were to convict and the conviction should be quashed it is probable that the municipality would

be ordered to pay the costs.

5. If the proceedings leading up to the sale are regular the tax-deed will supercede all mortgages, liens and other charges against the land, but all tax-deeds are not absolute. They are often set aside upon the ground that the proceedings leading up to the sale have not been regular.

6. Nomination day is Friday, the 22nd December, 1899, and election day, Mon-

day, the 1st January, A. D., 1900.

7. We refer you to section 328 of the Municipal Act which prevents councils from doing certain acts after 31st December.

#### Collector's Seizure and Distress.

12.—F. J. C.—On page 179, MUNICIPAL WORLD for November number, under the head, WORLD for November number, under the nead, "A collector may levy by distress," paragraph 1, you make certain statements regarding the right of collectors to seize the goods of persons who do not reside in the municipality but who do reside within the county, and sell the same to pay taxes upon vacant lands assessed to such non-residents.

After reading this paragraph in the World, will you kindly turn to section 10; Assessment Amendment Act, 1899, with a view to ascertain whether or not this power still is in the hands of the collector. If I understand this section, then no distress for taxes shall be made upon the goods and chattels of the owner in any part

of the county other than upon such property, not even upon his goods if found in any part of the municipality, unless the same is actually upon the property assessed.

If you will look at page 180 of THE MUNICIPAL WORLD you will find special reference to section 10 of the Act of 1899, and our observations upon section 135 of the Assessment Act were intended to apply to municipalities other than those mentioned in section 10 of the Act of 1899, which is confined to cities, towns and any other local municipalities having power to sell lands for the non-payment of taxes. Township and village municipalities in organized counties have no power to sell lands for non payment of

County Council, Road By-Laws, Resignations.

13.—W. D. M.—I. At the session of the council on Friday next, Dec. 15th, it is the intention of the council to pass a by-law for the purpose of closing up and selling a side-line within the municipality. Would the by-law be required to have the sanction of the County Council in order to make it legal?

The road in question has never been used by

The road in question has never been used by the public, and in all probability never would be considering the location and obstacles in the

way.

2. As nomination takes place on Friday, this year, any candidate wishing to withdraw would be required to do so on Saturday, and no later,

r. The preliminary steps provided by section 632 of the Municipal Act must be taken before the council can pass a by-law for the purpose mentioned, and it must then be confirmed by the council of the county pursuant to subsection 2 (b) of section 660 of the Municipal Act.

2. Yes. Not later than Saturday, the 23rd December, 1899, at 9 o'clock in the evening. See section 129 of the Municipal Act, as amended by section 10 of the Municipal Amendment Act, 1899.

#### Payment of Councillors.

14. - Will you kindly inform me if the reeve and councillor of an incorporated village can vote themselves a remuneration for their service as reeve and councillor either by resolution or by-law?

No. Except the reeve, who may be paid such annual sums or other renumeration as the council may determine. See section 280 of the Municipal Act.

#### Payment-Sheep Killed-When?

15.-County Councillor-I have some sheep killed by dogs, but have been unable to find out the dogs that did the damage and applied to the township council to pay, but they declined on the ground that a petition had been presented to the council eight years ago asking that dogs be exempt from taxation and a by-law was passed to that effect.

1. Can I compel council to pay for sheep killed by dogs if the dog-tax has not been

2. Could a by-law passed eight years ago still be in effect if not repealed, or would one have to be passed annually in order that the council might not be liable for damages as before mentioned?

I. No.

2. Yes.

#### Pedlars' License Fees.

16.-H. J. B.—What are the fees counties may charge for "hawkers" licenses?

Sub-section 16 of section 583 of the Municipal Act as amended by 62 Vic., 1st session, Chap. 2, provides that councils of counties, cities and towns, may pass by-laws for fixing the sums to be paid for licenses required under by-laws passed under clause 14, but in cities having a population of 100,000 or over, the license fee shall not be more than \$50 for a two-horse wagon, \$30 for a onehorse wagon, \$15.00 for a push-cart and \$1.00 for one carrying a basket. By this sub-section the amount of the license to be charged is left by the legislature to the discretion of the council. It should be borne in mind, however, that the council should not fix the license fee so high as to be practically prohibitive.

#### Blank Form Correct.

17.-T. S.-At the Court of Revision of Voters' List, held in the township a few days ago, one lawyer objected to the above form as not being in accordance with form 6, chap. 7, R. S. O., 1897. The form as sent in was com-R. S. C., 1897. The form as sent in was complete, but the signature of party complaining was not written at end of notice as no space is left for that purpose. Fully an hour was wasted on this subject. Please give your opin-

The form you mention is prepared in accordance with the section quoted. The notice should, however, be signed by the party entering or making the complaints, below the date line. It is quite likely that the objection was not to the form but to the absence of the signature of the complainant.

#### Procedure for Holding Municipal Election.

18.—G. K.—As I have not a copy of the Neebing (special) Act, I can hardly advise council how to proceed for holding municipal election. If I remember right there are clauses in that Act that keeps us out of the general Municipal Act. It will be too late to be of Municipal Act. It will be too late to be of any benefit to us this year, if you should answer in The MUNICIPAL WORLD. Would you kindly answer by letter. The main question is: kindly answer by letter. The main question is: can we hold our municipal elections outside the municipality? There was no election last year but provision was made for holding one poll in town of Fort William. I am sorry I have deferred my question so late. I intended it to be answered in last issue of The Municipal World.

Since the township of Neebing is located in the Disrtict of Algoma the general act relating to the establishment of municipal institutions in Territorial Districts (R. S. O., 1897, chap. 225) governs this case. Sec. 21 of the act provides that "all elections after the first shall be conducted in the same manner as is provided for Townships in Ontario, except so far as otherwise enacted by this act." Sec. 104 of the Municipal Act provides that "every election shall be held in the municipality to which the same relates " Therefore you cannot legally hold your elections outside the municipality. Sec. 6 of chap. 43 of 44 Victoria, provided for the holding of the nominations for the 1st election in Fort William, but after that the nominations and polling ought to have been held in the municipality of Neebing.

Exemption-Tenant Liable for Taxes.

19-J. B. M.-Will you kindly answer the following questions in your journal? Does the final instructions to the tax collector from the town council, "Instructed by Council not to collect,"

1. Exempt the said premises from future liability of taxes for that year?

2. Suppose a tenant, who occupies the premises and gets the benefit of said instructions, moves off the property, is the owner of said land liable for said taxes?

1. If the taxes are legal y and properly entered on the roll, the council has no authority to interfere with its collector's duty to promptly collect a l taxes on his roll. It is only in cases where the taxes hav: been illegally imposed that the council has the right to instruct its collector not collect such levies.

2. If the collector, acting under instructions f om the council or otherwise, neglects to make the taxes in such a case as you men ioned, the right to recover the taxes from the landlord personally or out

of the land will be lost.

#### Road Improvement By-Law is Valid.

20 —A. M.—I enclose By-Law No. 122, Markdale, to raise \$1,500 for road improvements. The intention is, as you will notice by the schedule and the recital, to issue twenty debentures each for \$110.37, but it has been objected to on the ground that the words "and the interest coupons attached thereto," in paragraph three compel us to issue debentures for less than \$100 with coup ns attached for the interest and therefore the

debentures are illegal.

On the other hand we are advised that the words "and the interest coupons attached thereto" were inserted inadvertently and are mere surplusage, and that section one read in connection with the schedule shows clearly that the amount of the debenture is \$110.37 and further that any provision in the by-law inconsistent therewith has been cured by registration, and we are referred to section 436 of the Municipal Act, showing that the debentures being each for \$110.37 would be valid on their face and would be validated under sections 396 and 369 and that the objection of this by-law does not come within the provision of sub-section 6 of section 399. This is a case where lawyers differ, and would be glad to have your view in order to decide the matter. The by-law was registered Sept. 12th last.

We are of the opinion that the by-law and the debentures issued thereunder are perfectly valid.

Voting in Farm Land Separated From Town.

21.-M. J. C.-I have just received netice 21.—M. J. C.—I have just received notice of Proclamation for separation of farm portion of town and its attachment to adjoining township, to take effect January 1st, 1900.

Do you consider they can take part in town or township election this year. For proclamation see Ont. Gaz, 9, 12, 99.

Section 17 of the Municipal Act provides for the separat on of farm lands from cities, town and villages. Section 96 of the same act provides the manner in which the first elections are to be conducted, where corporations are newly erected or extended, but the latter section does not cover a case of this kind, nor can we find any provision in the Municipal Act which does cover it. The result, therefore is that the voters in the detached part cannot vote at all this year if objection is taken. They cannot vote in

the town if objected to because they cannot take the oath provided, nor can they vote in the township because their names are not on the township lists.

#### Vote on By-law.

22. G. G. A.-I have your letter of the 24th inst., in answer to my question as to section 355 and 366 of the Municipal Act, but your letter does not seem to remove the difficulty. It seems to me on reading section 366, that two conditions must be fulfilled in order to carry the by-law, namely, first, one-third of the individual persons named in the Assessment Roll, as qualified or entitled under the act, must express their assent to the bylaw; and second, a majority of the actual number of persons voting must assent to the by-law. Then,

1. How is the clerk to ascertain the actual number of persons (irrespective of the number of votes) expressing their assent to the by law, in view of the f ct that a voter or ratepayer may vote two or three times in this town under

section 355, and

2. How is the clerk to ascertain whether onethird of such individual voters are in favor of

I and 2. As we have already stated the cle k must ascertain from the voters' list and assessment roll the number of persons entitled to vote without regard to the number of votes which any particular person has. The greatest difficulty is in ascertaining whether a majority of the persons so entitled to vote have vo ed for the by-law. The clerk is required to ascertain this from the statements furnished by the various deputy-returning officers. See section 362 and 364 and from these statements he can only certify as to the number of votes cast which may not be the same as the number of persons who have actually voted. We are glad that you have drawn our attention to the difficulty arising under these two sections. We shall direct the attention of the Attorney-General to the matter.

#### Compensation for Cattle Killed by Dogs.

23. -T. G. R. -Can you advise me if under the Municipal Act a township council have power to pay for cattle killed by dogs. One of the rate ayers of this township has had six

cattle killed by dogs while running in pasture.
We collect dog tax and have a surplus on hand over amount paid for sheep and the council are desirious of knowing whether under the law they would be justified in compensating this ratepayer for the loss of his cattle.

No. You cannot apply either the surplus dog fund or any other fund of the municipality for that purpose.

#### Resignation of Candidates Nominated.

24.—Clerk of Adelaide.—You state in your last issue on page 192, resignations may be handed to the Returning Officer at nomination meeting or on the following day at any time before 9 o'clock p. m. Why not 12 o'clock p. m.? Why 9 o'clock p. m.? Please tell me if it is illegal to receive a resignation after 9 o'clock on the day after the

nomination.

You cannot legally receive a resignation after 9 o'clock p. m. on the day after nomination day. See section 129 of the Municipal Act sub-section 2 and section 10 of the Municipal Amendment Act, 1899.

Election.

25 .- J. M. - A nomination meeting for reeve and councillor was held from 12 to 1 o'clock. Two reeves and eight councillors were nominated, two of the men nominated for councillors were not present. To save election expenses it was decided unanimously for one man to choose out a reeve and four councillors from the number and elect them by acclamation, which was done. Is it done legally, or can they put us in trouble? One of the parties who proposed a councillor was absent from the hall at the time, also one of the men nominated was absent Let us have your reply at once and send account of charge.

It is not necessary that the persons nominated should be present at the nomi nation meeting; if so, the two absent nominees were legally placed in nomination and unless they filed their resignations as required by sub-section 2 of section 129 of the Municipal Act as amended by section 10 of the Assessment Amendment Act, 1899, a poll should be held. The reeve and councillors could not be elected in the way you mention, this proceeding being irregular and illegal.

Municipal Grant to Agricultural Society

26.-J. C. M.-1. Can council grant \$150 bonus to an agricultural society to build a hall without a vote of the people under a by law?

2. If a vote of electors at election on January

gives a majority to grant a certain sum to such society, can council give it without a by law?

3. If a by-law is required, how many

petitioners are required to sign petition for council to pass by-law?

1. Yes. See section 591 of the Municipal Act sub-section 1 and section 45 of chapter 43, R. S. O., 1897.

2. It is not necessary to submit such a by-law to the vote of the electors if the money is payable out of the current year rates.

3. The council may pass a by-law of its own motion without any petition.

Assessment Stock of Corporation-Sale of Estate Tai for Taxes.

27 .- J. B.-For mutual benefit under short chapter re Company Corporate Society, consolidated statutes of Ontario, with rules and regulations registered short form fee \$1.00 under name Empire Store Co. Limited

1. Can the stock be taxed as members hold share certificates for amounts equal to amount

of stock?

2. Can the share stock held by members be taxed under section that reads all monies, etc.?

Forty years ago the fee tail interest of owner was sold for debt by order of court; the last owner failed to pay taxes. The land 266 acres being sold for arrears, eight years ago by county, deed given, signed by warden and treasurer which is registered.

3. Can next heir under entail claim and take said land?

4. If so, what steps must be taken?

5. Having built on and improved saidland, can I come back on county or township, or will the heir have to pay for improvements and all costs?

1 and 2. Sec. 39, sub-sec. 1 of the Assessment Act provides that the personal property of an incorporated company, other than the companies mentioned in sub-sec. 2 of said section, shall be assessed against the company in the same manner as if the company were an incorporated company or partnership, as to how and where the personal property of a partnership should be assessed, see sec. 49 of that act.

3. No.

4 and 5. The answer to 3 disposes of these two questions.

Councillor and Member of Local Board of Health.

28.-F. J. C.-Section 48 Public Health Act points out who may be members of the board of health. Sub-sections numbers 1, 2 and 3 makes the head of the council to be one member. Can any other member be appointed a member of the local board? Can a councillor hold the position of councillor and a member of the local board of health at the same time? Your reply to question No. 471, December Worklo would imply such could be the case. Upon what authority do you base this reply?

We do not think our answer to question number 471, 1899, will warrant the implication you attribute to it. The enquirer wished to know whether one, who had been a member of the local Board of Health, say for 1899, could qualify as a councillor in the same municipality for 1900. Although the Municipal Act does not in specific terms disqualify a person under the above circumstancs, still, in order to avoid possible difficulties, we advised a resignation of his membership of the Board of Health before nomination day as a matter of precaution. As a general rule a council should not appoint one of themselves to a position, but we think the Board of Health Act contemplates that such an appointment may be made for the following reasons: There is no legal reason why a council should not appoint one or more of its members other than the head thereof to memberships of the Board of Health, and, if so section 48 of the Public Health Act provides "There shall be a local Board of Health in every township and incorporated village to be composed of the reeve, clerk and three ratepayers to be appointed by the municipal council." If this section stood alone it might very well be contended that the general rule applied but section 51 of the same act seems to imply that a member of the council may be appointed under section 48 because it expressly provides that the ratepayer to be appointed in the case of district Boards of Health is not to be a member of the council.

#### Local Improvement By-law-Debenture Issue.

29. -B. F. C.-1. If a local Improvement By-law is approved of by electors and finally passed by council, is it necessary to promulgate same by publishing in local paper three times after finally passing same by council, as in the case of a money by-law?

2. On petition our council constructed a granolithic sidewalk and cobble-stone gutter at a cost of \$1320.00. \$430.69 of this amount is to be provided out of the general funds of the municipality, being cost of curbstone and cobblestone gutter. Can we issue debentures for the entire amount, extending payment over say ten years (without submitting to vote of ratepayers), or can we only issue debentures for the \$889,31 to be paid by special rate? (I enclose notice of Court of Revision).

3. Can we issue local improvement debentures for less sums than \$100, as in the case of drain-

age debentures?

1. Yes. In order that objections to its validity may be cured if any complaint be made within the time limited by statute.

2. Before expressing an opinion upon

this question we would like to know the section of the Municipal Act which you think gives you the right to charge part of the cost of this work to the whole muncipality.

3. No

Township not Liable - Breach of Contract-Roadway and Bridge to be Guarded.

30. - A Subscriber-The council of the township of N—are erecting a bridge across a river. The company having the contract for the iron superstructure, owing to not being able to get material, have not commenced their work as soon as expected; the abutments being completed about six weeks, they agreeing when taking the contract to begin two weeks after the abutments were finished.

1. Is the township liable to any individual for damages, for not having the bridge

completed ?

2. Is the company liable to the township for damages, there being no written agreement as to time only verbal?

3. The roadway now is through the river, how can the municipa'ity be made free from responsibility in case of an accident happening

I. No.

- 2. If the contract is a binding one, the company is liable for damages for a breach of it, but what damages can you prove? We doubt very much if the township can prove that it has sustained any damage
- 3. The roadway and unfinished bridge should be guarded by day and night, by the municipality in such a manner as to prevent the happening of accidents to persons using the roadway, or a fence should be built to keep the public from using the road while it is in a dangerous condition.

#### New Election to be Ordered,

31.-C. T .- At our nominations four men were nominated for councillor. One withdrew. The three were elected by acclamation. What proceedings will we take to elect the fourth

Sec. 130 of the Municipal Act (R. S. O., 1897, c 223) provides, that in case, at an annual or other municipal election, the candidate, or any of them who are nominated, retire, and by reason of such retirement the requisite number of persons is not elected, then the members elected, if they equal or exceed the half of the council when complete, or a majority of such members shall order a new election to be held in the manner provided by this act to fill the vacancies so caused. As to who should issue the warrant for the new election, see sec. 213 of the act, and as to the general provisions for holding the election see sec. 212 of the act and following sections, in so far as they are applicable to your municipality and the circumstances of the case.

#### Council Responsible for Road.

32. - POSTMASTER - The municipal council some years ago surveyed a road from one concession to the other principally through government land. The leal government made a grant to build a road on survey, which was done and now the road is almost impassable. Should the council or the government keep road in repair, and who will be liable for damages should there be any accidents happen?

The council of the municipality having surveyed and laid out the road, and the government having made a grant to aid the municipality in building it, the road is under the jurisdiction of the former. The council should keep the road in such a condition of repair and safety as the nature and circumstances of the locality require In default of which the municipality will be liable for any injuries or damages occasioned by the road being out of repair.

#### Ratepayers Must Pay School Rates.

33.—C. W.—If school trustees engage a teacher not qualified under the latest regulations but approved by a majority of ratepayers at the annual school meeting, would any rate-payer be justified in refusing to pay school rates?

No.

#### Nominees May Resign-Clerk to Issue Writ.

34.—CITIZEN.—We held our regular "or annual" nomination meeting on 22nd inst. There were nominated for reeve 4, for council-Inere were nominated for reeve 4, for councilors 10. They all resigned in writing before 9 p. m. on 23rd. On the 26th the clerk "by authority of writ from the reeve for '99" issued proclamation calling for more nominations on January 3rd, 1900.

1. Did clerk act legally in letting all resign? 2. Under our circumstances who should issue

writ, reeve of '99 or clerk?

1. Yes. Any person nominated has the right to resign if he does so within the time and in the manner provided in the Municipal Act.

2. Section 131 of the act provides that the clerk (as returning officer), shall cause a new election to be held in the manner provided by the act.

#### Declaration and Oath of Office.

35-J. I. C .- Can a councillor-elect take the declaration and oath of office before or after the first meeting of the new council. Supposing one of the members is sick or otherwise absent could we take the declaration and oath in the clerk's office or at a special meeting?

2. I would like a reply as soon as convenient, One of our councillors expects to go away on Jan. 1st to be gone a month and he wants to take the declaration before he goes, can he

legally do so?

1. Yes, provided he makes the declaration required by the Muni ipal Act before entering on the duties of his office. He can make the declaration in the clerk's office before the clerk, and file them with him. No special meeting of the council is necessary.

2. Yes.

#### Culverts on Townline.

36.-E. S. D.-Your answer to question No. 386, in September number does not agree with the opinions of some old municipal officers, in this section.

1. Upon what statute do you base your opinion?

2. Has a case of this kind ever been tested? 3. Suppose an accident should happen at one these culverts, which have been conof these culverts, which have been constructed jointly, who is resp nsible for damages?

4. Would you advise B. Tp. to resist a claim

for repairs on one of these culverts? It is understood that these culverts span the

ditch on side of boundary line.

The whole of the road between the two townships is under their joint jurisdiction

and if an accident should happen owing to some defect, the two townships would be jointly liable. It therefore follows that the two townships must at their own expense keep the road in a proper state of repair. From what you have stated the facts of the case were misunderstood.

Candidate as Agent-Voting Under Certificate of Returning-Officer.

37.-C. H. J.-1.-Can a candidate act as agent for another?
2. Is he entitled to vote where he is

stationed?

This question is not properly worded to enable us to reply to it without guessing at the actual facts We assume, however, that you desire to know whether one candidate can act as an agent for another at a certain polling-booth, in a division where his name does not appear on the voters' list, and if these are the facts, we

1. Yes, if duly authorized. See section

173 of the Municipal Act.

2. Yes, if he is an elector of the municipality and has a certificate from the clerk entitling him to vote in that division. See section 163 of the same act.

#### Annual Statement-Contractor's Plant-Swearing in Council.

38.-M. H. S.-I. In making up the liabilities of financial statement, we owe about ten years school debentures yet. Would our liabilities be for the face of the debentures or for the debentures and the interest, a though it has not yet accrued; the argument being, that in case the school house was to burn down, and the debentures now being issued we would be liable for the interest as well?

2. Can we collect taxes on contractor's plant in our municipality; and if so, can we collect back taxes for two years or even one, as the plant will be removed before another year?

3. Can the clerk legally swear in the council?

1. The amount of the liability for the debentures mentioned would include the face of the debentures and the interest accrued to the date of the preparation of the sta ement.

2. If the contractor has a place of business, the plant should be assessed in the municipality or ward where such place of business is situated. See sec. 41, subsec. 1, of the Assessment Act; or if he has two or more places of business in different municipalities or wards, he should be assessed at each for that portion of his personal proper y connected wih the business carried on thereat; or if this cannot be done, he should be assessed for part of his personal property at one place of business, and for part at another. See sub-sec. 2, of above section.

If he has no place of business, he should be a sessed at his place of residence. See sec. 42 of the act. If the contractor is legally assessed in your municipality, under any of the above provisions, taxes for the current year only can be collected, if the rolls for previous years have been returned. If the rolls have been returned no distress can be made, but if there was not any goods which could be distrained, the taxes can be sued for.

3. Yes. See section 315 of the Municipal Act.

Treasurer's Bonds.

39.—Subscriber.—When the township treasurer resigned, he having given the required bonds, who should keep the bonds, the council, or should they be given up to the treasurer?

The council should retain the bond as one of the municipal records; and it is important that this should be done, so that if at any future time it should be discovered that the treasurer has not properly accounted for the monies which he secured during his term of office the bond would be available in an action against himself and his sureties.

#### After the Election.

#### RECOUNT.

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

#### Quo Warranto PROCEEDINGS.

An application for a recount does not destroy or prevent the remedy by quo warranto or otherwise. Subsection 9 of section 186. Proceedings in the nature of quo warranto to contest the validity of an election must be commenced within six weeks after an election, or within one month after acceptance of office by the person elected. Section 220 (1) of the Municipal Act. Any candidate at the election, or any elector who gave or tendered his vote, or in case of an election by acclamation, any elector entitled to vote at a municipal election may be the relator to take these proceedings. Section 219 (1). Jurisdiction to try contested elections is conferred upon a judge of the High Court, the Senior or officiating judge of the county court in which the election took place, or the Master in Chambers.

#### DISCLAIMER.

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

Section 239 provides that the disclaimer, or the envelope containing the same, shall be endorsed on the outside thereof with the word "disclaimer," and shall be registered at the post-office where it is

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

#### A Commendable Act.

At a meeting of the council of the township of Elizabethtown in November last, a resolution was unanimously passed directing the planting of a flag staff and the purchase of a flag for the township hall of that municipality.

The action of the township authorities in this matter is commended, and is an action that should stimulate the school trustees of every public school section in the land to do likewise. Not only should the British flag float over every school, but every teacher should instil into the minds of the pupils the patriotic sentiments that a knowledge of the benefits of British connections must necessarily

An important dog tax case was decided by the Police Magistrate of Hamilton on a recent date. A party was summoned for not having procured a license tag for his canine. He pleaded that he was not liable under the city by law as the dog came into his possession after the 1st of July. The court sustained this contention. If this is good law, Assessors in Townships and Inspectors in towns will have to be sharp on time in finding out owners of canines who do not scruple to strain their consciences in regard to owning or harboring animals in order to escape being taxed therefor.

Voting on a by-law to loan Mr. Steele, of Montreal the sum of \$15,000 for erecting a furniture factory in Tottenham, to employ not less than fifty hands, took place recently and resulted in the passing of the by-law. The vote stood, for, 78; against, 13. We congratulate the sister village.

At a meeting of the council of the town of Barrie, of recent date, a final settlement of the suit pending between the town and Mr. Henry Bird (ex-town clerk) was arrived at. Mr. Bird's solicitor agreed to pay, and the council decided to accept the sum of \$400 and costs of suit in full satisfaction of all matters in dispute between the parties.

# PAGES MISSING