PAGES MISSING

THE MUNICIPAL WORLD

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

Vol. 6. No. 3.

ST. THOMAS, ONTARIO, MARCH, 1896.

Whole No. 63

CONTENTS.	
	PAGE
Railways and D	1
Railways and Drainage Laws. Municipal and County Councils Municipal Mutual Insurance	46
A II: Pal Mutual Insurance	47
A Highway Commissioner Drainage Bridge	48
Drainage Bridge at Niagara Water Waste. Roads	49
Water Waste.	50
Country	51
	52
	52
	53
Harding vs. Bennett. Hodgins vs. Toronto Regina vs. Toronto Huller	53
Regina ve. Toronto	53
Regina vs. Toronto Regina vs. Fleming . Hullett vs. Lockhart . Ouantgage Tax	53
	53 53
resolution 1)-	54
LdX08 Ranial Co. 2 D To	55
61. Claims Sheep Killed—School Section	56
Changes. Classics Rection Show Reads	57
62. Election—Snow Roads	
63. Taxes from Tenant.	
96. Taxes Wrong Assessments	
On Fees Non P	
Nidewalke + C D .:	
69. School Moneys to be Paid Collectors	
69. School Moneys to be Paid—Collector May be Constable	
10. Sheen Killed b D	
71. By I	
Treasuren's Li	
Debentures	
Payment to Secretary-Treasurer of	
Farm D.	
To. Taxes W	
To Fireman Man bottons	
Statute Labor Domestic	
78. Returning Officer Children	
78. Returning Officer — Clerk— Re ap-	
9. Declaration of Oct	
81. Constable License	
oz. Not councillor	
82. Not occupants 83. Statute Labor 84. Debenture Debt—School Arbitration 85. Reference ing—Trustees	
Debenture Debt-School Arbitration	
DV-1 non con	
85. By-Law—Sidewalks—Frontage 86. Corporation Seal. 87. Business Tax—Board of Assessors 88. Ballots Rejected	
Dusines m	
88. Ballots Rejected	
90. Commutation of Statute Labor	
Farmow's C	
Farmer's Son or Manhood Franchise. 91. Early Closing By-Law. 92. Collector — Exemption Assessor	200
92. Collecting By-Law.	
92. Collector — Exemption — Assesor—	1
Interest in County D	100
Rather Vicate Occupied	1
For Health.	Plan

Poundkeeper's Forms

Acts respecting pounds. Poundkeeper's statement.

Calendar	for	March	and	April,	1896.
----------	-----	-------	-----	--------	-------

Legal, Educational, Municipal and Other Appointments.

MARCH.

- 1. County Clerks to transmit Minutes of County Council to the Minister of Education, also report of Auditors.-Public Schools Act, Section 114.
 - Auditors' Reports on the accounts of High School Boards and the Boards of cities, towns and villages should be mailed to Education Department,
- Separate School Supporters to notify Municipal Clerk. -S. S. Act, Section 40. 31. Last day for councils of cities, town, villages and townships to pass by laws limiting number of shop licenses therein for ensuing year-Liquor License Act, Section 32.

Night Schools close (session 1894-5).

APRIL.

1. Clerks of counties, cities and towns separated from counties to make return of population to Educational Department.—Public School Act, Section 129. Last day for Free Library Board to report estimates to the Council.-Free

Library Act, Section. 6. Last day for petitions for Tavern and Shop Licenses to be presented .- License

Act, Sections 11 and 31. Last day for removal of snow fences erected by Councils of townships, cities,

towns or villages .- Snow Fences Act, Section 3. From this date no person compelled to remain on markets to sell after 9 a. m.

-Municipal Act, Section 497 (6). Last day for Boards of Park Management to report their estimates to the

Council.—Public Parks Act, Section 17.

- 3. Good Friday. 7. Last day for Treasurers of Local Municipalities to furnish County Treasurer with statement of all unpaid taxes and school rates. - Assessment Act, Section 145.
- 8. Last day for Collector to return to Treasurer the names of persons in arrears for water rates in Municipalities -- Municipal Waterworks Act, Section 21.

NOTICE.

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

NEW CONVEYANCING FORMS.

FARM LEASES.

FARM MORTGAGES.

FARM CHATTLE MORTGAGES.

HAVE YOU ORDERED_The New Guide for your Assessor_It contains 74 pages. Complete Index and Notes of Legal Decisions, explaining his duties.

> Cloth 75c. Price Paper 50c

Address orders to the MUNICIPAL WORLD, ST. THOMAS.



PUBLISHED MONTHLY

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

K. W. McKAY, EDITOR,

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

Associate Editors

TERMS. \$1.00 per annum. Single copy, 10c.; Six copies, \$5.00, payable in advance,

EXPIRATION OF SUBSCRIPTION. This paper will be discontinued at expiration of term paid for, of which subscribers will receive notice.

CHANGE OF ADDRESS. Subscribers, who may change their address, should give prompt notice of same, and in doing so, give both old and new address.

COMMUNICATIONS. Contributions of interest to municipal officers are cordially invited.

HOW TO REMIT. Cash should be sent by registered letter. Draft, express or money orders may be sent at

OFFICES-28 Elgin Street, St. Thomas. Telephone 101

Address all communications to

THE MUNICIPAL WORLD,

Box 1252, - St. Thomas, Ont.

ST. THOMAS, MARCH 2, 1896.

The Huron County Council have purchased five cords of stone to give employment for the prisoners at the Goderich gaol. The stones are not to be broken, but are to be carried about the gaol yard.

A large committee of the County Council of Perth has been visiting some of the county Houses of Industry, prepatory to reporting to the council with plans, etc., for the erection of an institution in that

* *

The town of Port Hope will pay the following salaries to officers for 1896:— Town Clerk, \$600; Chief Constable, \$625; Market Clerk, \$400 with house, fuel and light; Treasurer, \$300; Inspector of streets and bridges, \$400; Tax Collector,

* *

The importance of the Bills now before the Local legislature, referring to a change in the constitution of city, town and county councils is not appreciated by the provincial press or the public generally. During the last ten years taxation in townships has increased 25 per cent.; in towns and villages 83 per cent., and in cities 122 per cent., being an average increase for all municipalities of 46 per cent. There may be sufficient reason for this increase, but it appears to us that the high rate of taxation may have led to a dissatisfaction with the councils as at present constituted. Under these circumstances we believe it would be advisable to refer the whole question to a special committee or small commission to report at the next session. and that the bills at present before the

House, be laid over until the report is received.

The question of electing members of councils for a term of years, to retire in rotation, so that a majority of experienced men would always be found at the council board, is of greater importance than many of the recommendations contained in the new legislation as introduced.

Under the Children's Protection Laws. provision is made for the formation of Aid Societies, to take charge of the work of looking after neglected and dependent children, and procure homes for these when necessary.

The authority conferred upon the society is quite comprehensive and enables them to do everything necessary in the

interests of the children,

The provincial superintendent in charge of this work is endeavoring to secure the formation of county societies, to include all the municipalities situated therein. It is rather difficult to form a central organization in any county that will be able to look after the country districts as well as the cities and towns. This will no doubt be provided for in the future by organizations of branch societies. We would like to see an Act passed conferring the authority of Children's Aid Societies on the Boards of Management of county houses of industry in counties where no society has been formed. It is provided by the Act that children are not to be kept in these institutions, but without the authority referred to there is no alternative but to admit and treat them as other in-This is very detrimental to the children. The amendment we suggest would not retard the formation of Children's Aid Societies, but would be a good means of introducing the necessity for the organization in all counties, none of which are entirely free of dependent children.

Railways and Drainage Laws.

An act concerning drainage on the property of railway companies now before the Parliament of Canada has been introduced with the object of making all railways at present under the jurisdiction of the Parliament of Canada subject to the provisions of the Ditches and Watercourses Act as applied to railways, passed by the Legislature of Ontario in the year 1890. The principal objections urged against the bill by Mr. Haggart, minister of railways are: The jurisdiction as to drainage and all other matters concerning dominion railways and their real estate is, and should, remain vested in the dominion parliament, it would introduce dissimiliarty of practice if each province was allowed to legislate on the subject and that it would be inconsistent with the dignity of parliament to allow it. It appears to us that there must of necessity be a dissimiliarty in the laws of the different provinces in reference to taxation, but that all railways are subject thereto. All of the

railways have been subsidized both by the Province of Ontario and Dominion of Canada and the great majority of them have received bonuses from the municipalities more immediately benefitted by the location of the road. The owners of the location of the road. farm lands adjoining a railway should not be placed in a different position than if his property adjoined that of a private owner. It is proper to maintain the dignity of parliament, but this should not be done at the expense or inconvenience of property owners, who are not responsible for the alienation of their rights through the location of railways.

Another argument against the bill is that it is necessary to leave matters as they are in order to prevent injury to road beds by constant openings for drainage, It is provided under the Act, that the work must be done by the railway company, awards would not be so numerous as to be burdensome, and wherever lands anj ining a railway require drainage the road-bed would also be benefitted by the work. The proper continuance of farm drains would be more than compensated by benefit to roadway.

Railway companies should have the same rights and liabilities as private parties

under the act.

It has also been held that the railway committee of the privy council give sufficient opportunity to the parties to get justice. A letter will suffice to secure hearing. When before the committee, the railway companies are represented by counsel and justice is done.

Drains constructed under the Ditches and Watercourses Act are comparatively small as their cost is limited to \$1,000 the average is much less and for want of authority to force outlets through railway lands, a practice that would cost a mere trifle and be determined by local author ities, adjoining owners prefer to suffer loss and inconvenience rather than approach the railway committee of the privy council which can only be done properly through a solicitor and at an expense, out of all proportion to the cost of or benefit to be derived from the drain.

In the preamble to the act, chapter 50, of 54 Vic., it is stated, that there is a dispute as to whether all railways, within this province or only certain railways therein are within the legislative authority of this province for the purposes of the act hereinafter mentioned, viz: Ditches and Watercourses Act as applied to railways passed 1890. This being the case, and if the bill at present before the Dominion House is not passed, the provincial government should be petitioned to take any to take proceedings to have the question decided.

Impossible.

Pokeleigh-I don't think I could ever descend to riding a bicycle. Jokeleigh-No, you'd have to mount

You might descend later.

Municipal and County Councils.

The present session of the Legislature will be noted for the number of Bills introduced to change the Municipal and County Councils as at present constituted. Hon. Mr. Hardy's bill for reducing the number of county councillors is a very important measure. The act is divided into two parts. The first part deals with the submission of the question of reducing the number of county councillors in any county to the electors, and makes provision that in every county where the council of the county is composed of more than twenty members, and in other counties where the council is composed of twenty members or less, if the council by resolution now directs, the clerk of the county shall, at the general municipal election to be holden in the year 1897, submit to the local electors of every municipality in the county the question of whether they are favorable to the adoption of the act or opposed thereto. The first twenty-one sections of the act are devoted to the procedure upon taking the vote. Section 15 provides for the submission of the question in any year subsequent to 1897 in which the act is not in force.

Part 2 of the act relates to the constitution of the county councils after the act goes into operation. Section 22 declares that the county council shall, in counties containing not more than 40,000 inhabitants, be composed of nine members; in counties containing more than 40,000 and less than 60,000, of eleven members; and in counties containing 60,000 or a greater number, of thirteen members. ²3 provides that nominations shall be made in writing, signed by at least twentyfive municipal electors in the county and deposited with the clerk on or before the 1st day of December. If more candidates are nominated than the number of county councillors to be elected in the county, notice is to be given by the county clerk of the nomination made, and this notice is to be sent to the clerk of each of the local municipalities, together with voting papers, in the form prescribed by the act.

At a meeting of each local municipal council, held on the third Monday of January, the reeve and deputy-reeve are to fill up and sign the voting papers. Each reeve or deputy-reeve is to be entitled to a number of votes equal to the number of councillors to be elected, and may give all his votes to one candidate, or may distribute them, as he thinks best. The clerk of the municipality is to transmit the voting papers to the clerk of the county, who is to open the packages and count the votes in the presence of the county judge or sheriff, or in the absence of both of these officials, in the presence of the county court clerk, and is to enter the votes given for each candidate in a book kept for that purpose, and forthwith declare the persons elected who have received the highest number of votes.

Mr. Hardy's bill is quite satisfactory as far as size of councils and manner of nomination of candidates is concerned. The plan of election of the county councils proposed is far from perfect. dangerous to transfer from the people to the newly elected councils the right to appoint the county councils when that right could be exercised by the people direct at the annual municipal elections. The tendency of municipal reform is to do away with the ward system; under the proposed bill, the reeves and deputyreeves as at present would vote for the county councillors. In townships divided into wards having but one deputy-reeve, the reeve would have for the smallest council 9 votes and the deputy-reeve a similar number. If the deputy-reeves were all elected by the people, we would not raise the objection, but when elected by the ward, they represent a small proportion of the electors and are given equal voting power to the reeves, who in all eases represents the whole township. Villages have the same voting power as a township without deputy-reeves, and paying probably ten times the county rate. It a plan of election similar to that proposed is desirable, let each local council at its first meeting be authorized to exercise a voting power according to equalized value. This would be following the system adopted in financial corporations for electing a board of directors and is most equitable. In last issue we referred to the p'an of election of county councillors in districts independent of the local councils and for a term of years. This would no doubt be the most satisfactory and desirable system of election calculated in every way to raise the standard of membership of that time honored

CITY AND TOWN COUNCILS.

Mr. Stratton's bill respecting city and town councils is as follows: This act is to be called the City and Town Council Act, 1896. It is divided into two parts. Part 1, provides for the act coming into operation in every city and town in which the by-law for its adoption has received the assent of the municipal electors. The by-law is to be submitted upon the petition being presented to the council, signed by one-tenth in number of the municipal electors of the city or town. The by-law is not to be submitted after the 1st of September in any year, and if defeated, is not to be re-submitted within a period of two years thereafter.

Part 2, of the act provides with respect to cities and towns in which the act is in force, as follows:

1. Aldermen and councillors are to be elected by general vote, and it is the intention of the bill to reduce the number by about one-third, all of whom shall be elected each year, and it also provides that in case of a vacancy occurring in the representation of the city or town that the municipal council shall have power to

appoint a qualified person to fill the vacant chair.

Every municipal elector may vote for a number of candidates not exceeding the number to be elected, but no one is to vote more than once for any candidate and no person is to vote at more than one polling place in the same city or town.

The proposition to elect councillors irrespective of ward boundaries is the correct one, and Mr. Stratton's bill should receive a strong support.

The Toronto Star referring to the bill for reduction of number of members of county councillors says:—This scheme is not likely to be popular, and it is sure to be unstable. It would be much better to go at once to the people for a choice. This could be easily done by letting the electors vote all over the county for candidates, previously nominated, and the voting could be done instead of, not in addition to, the voting for reeves and deputies. In that event, each local council could safely be left to choose its own chairman for the year, as the county council now does.

All that would be necessary in the way machinery would be a ballot paper with the names of candidates nominated, and instead of giving each voter as many votes as there are members to be elected, each should be allowed only one vote. This would be simple, and would be just as effective in getting at the real wish of the people in the matter. A council so chosen would be much more of a unit, and the county would be freer from local squab bles and distractions, than under the present absurd law. A man would have to be fairly well known over the county to have any chance of election, and his record would have to be fairly good. Mr. Hardy's bill will do to start a discussion, but it should give place to something better.

London Advertiser:-The number of grand jurors has been reduced by onehalf, and the province is yearly a good deal of money in pocket, while the public interest has not suffered in any respect. A strong argument in favor of the reduction of county councillors is found in the fact that Ontario is now pretty well settled. The pioneer labor of settling up the lands has been largely completed in the older sections, and nearly all the work of management is now efficiently undertaken by the township boards. County bodies are necessary for the management of general county affiairs, but there is absolutely no reason why any county should require a body one-half the size of the Legislature to transact the largely routine business now delegated to it.

Hamilton Times:—We fancy the country would be quite as well served by one from each township in the county councils and two from each ward in the city councils as by the present overgrown bodies of legis ators. Canada is undoubtedly overgoverned.

CORRESPONDENCE.

This paper is not responsible for opinions expressed by

All communications must be accompanied by the name of the writer, not necessarily for publication, but so that the publishers will know from whom they are received.

Municipal Mutual Insurance.

To the Editor of THE MUNICIPAL WORLD:

DEAR SIR, -While the subject of insurance by municipalities engages so much attention, especially in Toronto, it will be opportune, for one who has studied the progress of the mutual fire insurance companies for years, to suggest that the present statute, chapter 167, R. S. O. 1887, section 8, etc., could, with the addition of a few paragraphs, be made the convenient means of testing the working of a municipal mutual system, and of educating the people to the advantage of it. Under that law the mutuals of Ontario, seventy odd in number, have their powers, and they might appropriately apply to the legislature, by resolution of their annual convention, or petition, for certain permissive clauses, which, if formally adopted by the companies, would strengthen them as insurers, economize official time and expenses, draw greater public attention to their operations, with advantage to all property owners within their districts, and, in fact, throughout the country, and probably settle the agitation in favor of insurance by municipal corporations.

Assessments upon members of these companies are usually collected once a year, in the fall. The first charge upon all property is the municipal tax. The second should be the insurance premium, which even a mortgagee should be willing

to admit, as it protects him.

Power might be granted, by the clauses mentioned, to any mutual company to deposit a copy of its assessment premium roll, certified by president and secretary, with the proper officers of the municipalities in which insured properties lie, in time to be placed upon the tax roll. The duty of placing the sums on the tax roll in a separate column, and of making such collections might be imposed upon the municipalities; also that of paying over the amounts with an account thereof, less such commission as the clause may fix, which should be a small commission, as it will be a clear gain to the municipality, offsetting in part the collector's salary.

The practical effect of this would be that, although a municipality would not be directly responsible for fire losses, the property of all the insured pro rata would be, thus making mutual insurance the soundest that can be offered to owners, mortgagees, trustees, estates, etc. It would render it cheaper even than before by economy of time and expense in making collections, its most difficult feature of management, or afford more means for canvassing and efficient inspection. It would enable policy-holders to settle in one transaction both taxes and insurance, which one receipt, properly worded, would

cover; and "premium notes" might be done away with, thus removing a feature of the business that has always been objectionable from every new member's standpoint. Should the municipal laws need amendments in accordance, that would be a simple matter. A fair trial of such a municipal mutual insurance law could do no harm, in any event, but if successfully operated in the case of but a single company it would place the possibilities of co-operative insurance upon an unequivocally high plane and immensely develop it in both city, town or country.

Yours, etc.,

G. K. M.

St. Thomas, 25th February, 1896.

The Woodstock Sentinel Review, referring to the article on county councils published in the February issue of the World says: We agree very largely with the views here expressed. Our county councils are now too large. They are expensive, cumbersome and inefficient. If they were as efficient as they might be the expense of them would be no objection. But a body between the township councils and "the big county council" at Toronto is necessary in each district. It should be smaller than at present. Its members should not all be elected each year. And it should represent the district, or large sections of it, rather than the township councils from which county councillors now come.

Sir O'iver Mowat:-Mr. Marter had asserted that the reduction in the number of county councils was not wanted. What had he been doing with himself? Oliver again asked. The table of the house had been loaded with petitions looking to that end, and the grangers for some years had scarcely had a meeting without passing a resolution to that effect. The general sentiment in most counties was in favor of some measure of reduction. Various means of reducing the membership had been suggested, but all had met with objections, though the people were almost if not quite unanimous in desiring some measure of change.

M. Y. McLean, M. P. P.:—There is a growing feeling that in Ontario the people are overgoverned, he said. It was the opinion of the speaker that the work of the county councils has been to a large extent relegated to the municipalities, while, at the same time, their number has been increased. He was in favor of a reduction in this direction.

J. L. Haycock, M. P. P.:—As to the county councils he stremuously advocated a reduction in the numbers of those bodies. He was pleased that the government had decided to legislate on this subject.

Toronto News:—The bills to be submitted include one to reduce the number of members of county councils, which at first sight is a very sensible looking measure.

A Highway Commissioner.

Since the organization of the Ontario Good Roads Association in 1894, the question of good roads has been kept prominently before the municipal authorities and people of the province. members of the association feel that they have not worked in vain; the opposition which was at first noticeable in all quarters has almost disappeared. It was a surprise to many that the association did not recommend the construction of expensive roadways and endeavor to secure amendments to the law abolishing statute labor. The work of the association has been wholly educative. The attention of the people was directed to the bad state of the roads. This was shown to be the result of the careless performance of statute labor snd the expenditure of money on the roads by inexperienced commissioners. An effort was made to estimate the loss from this source and the desirability of commuting or abolishing statute labor was considered. The main tenance of all roads by paid labor proper ly directed is the desideratum and to equalize the expenditure necessary to place leading roads throughout a county in proper condition the association have made their one recommendation in favor of a county road system connecting all local municipalities in a county.

The preliminary work having been completed, the Government recognized the importance and value of what had been done, and, with a view of keeping the question prominently before the public, have been pleased to place an appropriation in the estimates sufficient to pay a highway commissioner, who will in the future take charge of the work of road reform. It will be the duty of the commissioner to collect statistics, prepare bulletins, hold meetings, and generally to constitute himself a bureau of road information for the benefit of the province large. Councils considering the question of road improvement will be able to avail themselves of his experience. The count cils of cities and towns, although the most progressive in roadmaking, have directed their energies to the construction of expensive block and other pavements, over looking the fact that cheaper and more durable roadways might be constructed, and maintained by home labor. The highway commissioner who ever he may be has a great work before him, which if properly carried or, will in time solve many of the economic questions now before both the philantropist and politician. The Ontario Government and especially the Honorable Minister of agriculture are to be congratulated in hereafter ulated in having decided to appoint a highway commissioner.

The Cobourg town authorities have several vacant lots of the town flooded and rinks made for the amusement of those who are too poor to indulge in a season ticket for the skating rink.

ENGINEERING DEPARTMENT.

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

Drainage.

Horace Greely, who, some years ago, passed the remark, "Go west, young man, also said that any land worth plowing was worth draining. This, with certain limitations, I believe to be true. The cost of drainage may exceed the value of the land after it is drained, in which case, or in cases approaching this result, the advisability of drainage is donbtful; or the land may be so perfectly drained by nature that, though the land may be benefitted, the additional returns would not justify the expenditure; and it is well to emphasize the fact, that some land which is plowed is not worth plowing and consequently not worth draining. There is no well defined line of demarcation tween soils which can with profit be under drained and those which cannot; under-draining is not a panacea for all ills, not even the effects of bad farming. But in order to know when it can be profitably applied to farm land it is necessary to look a little into the working of nature.

Soil is porous, and like a sponge, retains in its texture by attraction, a certain amount of water. When any in excess of this is added, it sinks to the first impenetrable strata, or stratas through which it passes but slowly, and from then rises higher and higher as more is added until it finds a lateral outlet; just as water poured into a pail will rise higher and higher until it finds an outlet in the side of the pail or until it flows over the top. Thus descending into the ground, we come to a certain point where the water is stagnant. The most common sources of moisture are rain and snow, but there are are other causes of an excess of water in soils which would otherwise have a sufficient outlet e. g. when water is poured out on the surface by springs or from the high

For the germination of plants, there are three requisites: warmth, air and moisture. An excess of moisture in the soil, besides being in itself hurtful to the plant, excludes the other two and prevents proper cultivation of the soil. If the water is swampy, the seed rots in the ground and only acquatic and other wild plants and grasses will grow.

Under-draining supplies the necessary outlet for this excess of moisture, and at proper depth from the surface. This means, in effect, that the soil is deepened, and the roots will then strike downward and the plant obtains wider feeding ground, stands more firmly in the earth and has a greater depth of earth to protect it from the summer drought. The season a strata of ice below the earth's surface meits very slowly in the spring. But

when the earth is rendered porous by under-draining, even though the frost may have sunk deeper through the removal of the stagnant water, the melting snow and the warm spring rains quickly pass through the porous earth and it is more quickly warmed and dried for growth or cultivation. That the soil may retain a healthful and proper degree of moisture, it must be pulverized as much as possible, and in order to be pulverized it must be moderately dry when plowed, otherwise it is left in hard lumps. Pulverization of soil, besides rendering it more capable of retaining moisture, enables it to absorb the dew and the moisture from the air during the season of drought. It is the chrystalization of stagnant water, a short distance below the surface which results in winter killing. Drained land is lighter to work, is less injured by cattle in feeding, loads may be hauled on it with less injury, and surface washing is prevented. It permits the rain to pass freely through it with its wealth of ammonia carbonic acid, and other fertilizing vapors absorbed from the air. It permits air to reach the roots from which they may obtain their needed supp'y of oxygen, since an excess of water excludes the air. Drainage also warms the soil as it prevents evaporation and permits the air and warm rain to enter its pores; as heat will not pass downward in water, it removes the excess of water which would retard the condition of the heat downward from the surface of the ground. Under draining protects the plant from drought as well as from too much moisture.

When and to what extent under-drainage is needed can only be learned by close study of each particular soil and the underlying strata, together with the general geological formation of the district. The depth in our climate where we are subject to severe frosts should not be less than four feet or three feet at the least. Very retentive soil requires a less depth than those which are porous.

Omitting the consideration of frost, the deeper drains are in any case more efficiency, for as will be inferred from our previous remarks on the theory of draining the greater portion of the water enters the tile from the bottom, not from the top as usually supposed. It is good practice in very porous soils to put a roof of clay directly over the tile to prevent it directly receiving the water. Water entering from the top is very apt to carry sand with it, while it has not been sufficiently filtered of its fertilizing substances. The deeper the drain, the fewer drains will be needed. The distance of drains apart must vary with individual circumstances. As has just been said, depth compensates for distance. Some lands need drains ten feet apart, in others six to eight rods is not too great a distance. In this the land owner must be guided by his knowledge of the porosity of the soil, the amount of water to be carried off, and the fall which can be given to the drain.

Whatever draining is done, should be carried out in a systematic manner. A plan should be drawn showing the location of every drain, together with the general topography of the land. Stones should be placed at the corner of the fields and measurements referred to them. Drains should as a rule be laid down in the direction of the greatest fall. The greater one's experience in such matters, the more thoroughly he knows the impossibility of correctly judging it by the eye, unless the fall is very great. Nor can tile be evenly laid by the method usually adopted, viz: judging the fall by the water level. It a drain is worth putting down it is worth constructing properly. It adds very little to the business of the engineer to make a survey for a system of tile drains, staking them out and giving the depths from such stakes, but no money can better be expended by the land owner. The capacity of a tile drain is limited by the activity of the bore in its smallest part. If tiles are laid unevenly, hollows act as miniature catch basins for sand and other material, which clogs the pipe, and to that extent diminishes the whole capacity of the drain above. A drain will work satisfactorily with a fall of 3.20 feet to the mile. Six feet per mile is considered a good fall. The less the fall the greater the danger from obstruction, but with a great fall there is more necessity for careful laying, as at the times of a rush of water, the water may force its way through the joints, and washouts are apt to occur. In laying tile care should be taken to make the joints as close as possible. The closest joint that can be made freely admits the water, and large openings allow sand, etc., to enter the pipe. By revolving the tile or perhaps turning end for end, equal contact all around can be secured. In joining one drain with another, some difficulty is experienced. The smaller drains should not meet the main drains at right angles, but should be curved so as to permit the water in it to enter the main drain in the direction of the current. A junction should be made by the use of a branch tile in the shape of a Y, as cutting and fitting tile to one another can rarely be done successfully. the tendency being to cause an obstruc-

Outlets should be as few as possible, and to this end the smaller drains should if practicable, be carried to one large main drain and thence to one common outlet. The outlet is usually a very much neglected portion of the drain. It should, if possible, be constructed of an iron pipe supported by stone masonry. Tile, when exposed, cannot be safe from frost or the treading of cattle and consequent filling It should be protected by an iron grating or screen to prevent frogs, mice. and other vermin entering and choking the drain. It is common to see the tile outlet completely submerged in mud, and you need scarcely be told that this is bad

practice. The outlet should, if possible, be six inches or a foot above the bottom of the open drain or stream into which it flows.

An important adjunct to tile drains are openings at the junctions or other convenient points where the farmer can frequently ascertain how the drain is work-They should be in the form of catch-basins, where sediment coming down the drain may settle and be removed as often as necessary. If these are objectionable in the centre of the field, they may be placed at the line of the fences. They should be composed of iron, wood or other material not easily injured by frost, and should be securely covered. If located in the middle of a field, they can be placed at a convenient distance below the surface and covered with earth so as not to interfere with cultivation.

Tile should be hard burned, otherwise they will not stand the frost, truly circular and straight. In manufacturing they are frequently warped and twisted to such an extent that a close joint cannot be secured. All such should be culled, together with broken tile. The size should not be less than three inches and this only for very short distances as tile with so small a bore can scarcely be laid in such a manner as to have a clear outlet unless the fall is very great.

In deciding upon the size necessary, regard must be had to the amount of water to be carried away, the fall, and to some extent the distance. A common defect is the presence of lint in the clay, which, when burned and afterwards exposed to moisture, will burst the tile.

In laying tile through quicksand, the best method is to completely surround the tile with saw dust. This at once acts as a sieve through which sand cannot penetrate, while it allows the water full liberty. In time, the sawdust decays and forms a porous and bark-like covering around the tile. Straw and elm bark are too coarse to act with the same degree of success and generally prove entirely useless. Slabs laid in the bottom of the trench cause an unequal distribution of pressure and frequently cause obstructions by broken pipe. In draining swamp land, allowance must be made for shrinkage of the soil, which is composed frequently of vegetable matter in an almost floating condition so that when the soil has completely subsided the outlet and drain may be deep enough.

The life of a tile drain varies with circumstances, but should be at least half a century if carefully laid. To take up tile, clean and relay them is generally a more expensive operation than constructing a new drain, and no pains should be spared to avoid this contingency.

The clerk of Markham Village is paid \$40 a year. Stouffville has increased its clerk's salary from \$80 to \$100.

Bridge at Niagara.

One of the greatest engineering feats of the coming year will be the construction of a steel arch bridge across the Niagara gorge. This chasm is now spanned by three bridges. One is of the cantilever pattern, while two are of the suspension type. The cantilever bridge is the property of the Michigan Central Railway, while one of the suspension bridges are owned by the International Railway Suspension Bridges Co., and affords accommodation to the trains of the Grand Trunk Railway, and the other is the property of the Niagara Falls & Clifton Suspension Bridge Company. It is the latter structure that the steel arch referred to is to replace, and when completed it will have the greatest span of any arch bridge ever built. From cliff to cliff the distance is 1,263 feet. The span proper of the arch will be 840 feet; in width the bridge will be forty-nine feet, the present structure being seventeen and a half feet. About twenty-three feet of the centre of the new bridge will be devoted to a double-track trolley line; on each side of this will be a carriage way about eight feet wide, while beyond these carriage ways on each side there will be elevated walks each about three feet nine inches wide for pedestrians. The centre of the Canadian end of the arch will be on the exact centre of the present suspension structure, but on the American side it has been found necessary to carry the centre a little to the south in order that the foundation abutments may avoid the portal of the Niagara Power Co.'s tunnel. It is estimated that fully 4,000,000 pounds of steel will be needed in constructing the bridge, and thus the condition of the steel market becomes a very important fact, or as to the time of letting the contract. The plans for the superstructure are not yet completed, but it is expected that they will be in the hands of the bridge company early in the season. The site of the present structure has been the scene of remarkable incidents, both in bridge construction and bridge destruction. The incidents in the history of the several bridges at this point are peculiarly significant of the progress of the locality and the effort and desire of the bridge company to keep pace with the demands made upon their facilities for crossing the Niagara gorge. In the early days crossing was made at this point by means of ferry boats but the need of the bridge was early apparent and the first steps in its construction was taken when ropes were cast across the river on an ice bridge. The original suspension structure had wooden towers and floor and was completed on the 22nd. Dec., 1868. The towers are originally erected, consisted of 12 x 12 in. timbers. Each leg consisted of four times 16 of which were grouped together under the saddle plate for the support of the main cables. In 1887 the work of replacing the wooden structure with steel

was commenced and shafts were sunk for a new and stronger anchorage to take the strain of the two additional cables required to support the additional weight of the superstructure as well as the weight of the wider floor. Then two and a half in. steel ropes, seven of which made up a cable, were placed in position and the suspenders for supporting the trusses were attached to the cables. The trusses in thirty feet sections were built out from each end until they met in the centre and were there connected, after which the work of removing the old wooden structure was begun. Two gangs of men work ed day and night and the traffic was not interrupted. On the night of the 22nd of June, 1888, the last part of the old bridge was removed, and connections were made with the new trusses, thus for the first time giving double roadway from end to end. On the 15th of December the bridge was completed.

Within one month thereafter on the morning of January 10th, the Niagara gorge was visited by a windstorm of such destructive force as to break a fastening of one of the principle storm stays of the bridge which left it to the mercy of the gale with the result that the entire suspended structure was carried away and fell on the banks and in the river leaving nothing but the towers and cables as a monument to a large outlay of money and eighteen months of hard labor. The directors were hastily summoned and with in forty-eight hours orders were placed for the material required for re-building the bridge. Work was carried on night and day in the various establishments so that delivery of material was made seventy days after the destruction. The work of re-building commenced in March and occupied thirty-eight working days so that 117 days after traffic was suspended the bridge was re-opened.

At that time the bridge company be lieved they were building of sufficient capacity for many years to come, but seven years have not yet elapsed and they find their structure inadequate to the The principle reason for this demands. is the development of electric railway lines. On each side of the gorge this development has been most marked and there is a desire to have a bridge over which the electric cars may run, located as is the bridge right at the gates or both Niagara Free Park—the New York State Reservation on one side and Queen Victoria Park on the other, and right in front of both American and Horseshoe Falls it is a delightful scenic spot, the view from which will never be interrupted by bridge being built closer to the cataract

Collingwood township has decided to repeal its dog tax by-law.

Thamesville council has passed the Curfew Bell by-law.

Middlesex county council has granted \$100 to the band of the 26th Battalion.

Water Waste.

The providing of a sufficient supply of water for the increasing demands of an increasing population is a problem that is attracting the attention of many of our larger municipalities, and is one that in many cases is becoming more difficult of solution each year, and the time is approaching when most rigid economy will have to be exercised in the use of water unless some unforseen sources of supply may be developed.

To reach a fair appreciation of the subject of waste we will consider it in its bearings to the systems now in operation in various cities. To those taking their supplies from subterranean sources or from inland lakes and streams dependent from their flow upon the rainfall over comparatively limited areas, and hence must carefully guard such supplies from contamination by increasing populations and especially from destruction by the denuding of forest lands, the subject is of the higher importance than to the cities more fortunately situated on the great lakes of our large rivers where the worst to be anticipated is additional expenditure for pumping and the cost of increased capacity of intake, distribution and machinery, with at most a settling basin or filter plant added.

The causes of waste being known, the methods for reducing it are to be considered. There are two standpoints from which waste is to be treated. The one is the case where the supply is unlimited and the reason for restricting its consumption are purely financial ones. The other is where the supply is not unlimited and the demand is approaching the limit. In the first instance, if the consumer is willing to pay his share of the cost of pumping and of the interest on the plant, he should be allowed to use as much water as he desires, but in the latter case the supply must not be wasted and it is proper to prescribe its legitimate uses and the quantities to be allowed for each. The solution of the problem so far as the premises of the consumer are concerned demands only in the former case the application of the meter, but under the latter inspection and stringent regulations are required in addition.

The first point to be looked after in the prevention of waste is the distribution system itself. The sources of waste here are the joints of the pipe, the stuffing boxes of the gates and the hydrants. For the gates and hydrants the remedy lies in a frequent examination. The subject of tight joints is one of more importance, the securing of which requires great precautions. The system of laying pipe usually adopted by contractors, of cauking two or more pieces together on the bank and then lowering them into the ditch is one that can hardly be approved. Although it is theoretically possible to so suspend three pipes from two derricks as

to allow of no strain upon the joints, yet this condition is not necessarily fulfiled in the ditch when the pipe reaches its final position. Personally we believe in laying each pipe on a block just back of the bell and pouring the joint with the pipe in the position where it is expected to remain. This requires a little more care in back filling than where the block is not used, but at the same time it does away with the bell hole digger on small pipe. The amount of lead necessary in a joint is frequently over-estimated. There is rarely, it ever, any reason on water mains to use more than two inches of lead and the less yarn the better. yarn being fibrous at first prevents the water from getting through the joint, but after it is saturated its efficiency is decreased. For this reason a heavily yarned joint will not show leakage on a first test but in a short time will be found leaking. In these days of electrolysis of waterpipes and the possibility of the joints especially being effected, the subject of another jointing material than lead is being considered. Portland cement is being used both on water and gas pipes made into a putty and rammed into the joints and is reported as giving good satisfaction; rubber has been successfully used under pressure and is reported as high as sixty pounds. To be assured of the tightness of the joints whatever the jointing material, the line must be tested in the open ditch to as high a pressure as it is likely to be called upon to withstand and this test should be continued twentyfour hours if possible, and the longer the We have known lines that were tight for the first six or eight hours to leak at the end of twenty-four. The line should be carefully inspected, particular attention being paid to the bottom of the joints while under pressure. A leak on the bottom is an evidence of bad cauking. The cauker is the one man on the work that should not be hurried, but should be allowed to do a first-class job on every joint. In inspecting lines under pressure any evidence of water on the inside getting on the outside is an evidence of a leak. The contractor may call it "sweat," but he should be made to stop it for these "sweats" rarely improve with age.

The next source of waste to be looked after is the service connections. The socalled corporation valves should be of brass and screwed into the main. If service cocks with the stop and waste are used, care must be taken that they are set right end to so that the waste may not take place from the main when they are turned off. Spring faucets are a partial safeguard, but there is nothing like the meter for taking care of this part of the waste. It is even related that in some places the moral effect of the meter is such that merely the case with the working parts removed and an inspector to look at it occasionally will materially reduce consumption,

Roads.

Mr. Thomas Brooks in his address on the Statute Labor question before the South Brant Farmers' Institute last month said: "Will any of you who have lived here for the last thirty or forty years tell me how much better any of our roads are now than they were then, directly. We see on the roads of to-day the aggregate of all the labor and expenditure that has been put on them for the last half century. and have we good roads? Not at all Nothing like what we should have for the expenditure of time, money and labor. In many places the old hill is about the same grade, the old bottom just as deep in mud and mire as it was thirty or forty years ago. I will give you figures that will show you that they ought to be a vast site better than they are. On every hand and on every side we see evidence of progress, thrift and comfort except on the roads. It is said that civilization and good roads go hand in hand, but I would be sorry to have the civilization and intelligence of our farmers judged by the condition of many of our roads.'

When the country was new we can readily understand why the Statute Labor system was adopted. The undeveloped condition of the country compelled the people to subscribe to its use and to accept the humiliation and injustice which it necessarily imposed. The settlers were poor individually and collectively and we are forced to excuse them from attempting to construct and keep up the roads in that crude and unsystematic system. pains and trials of the early settlers have passed. Roadmaking is not such a question of civilization to-day as it was among the early settlers, yet it is a question which is to be made one of the great issues of the future. The system as at present operated is a travestry and a failure, in no place has it proved satisfactory, yet it is in operation in every township in the Province. Not only is the labor wasted but in addition, according to government returns over half-a-million of dollars per annum. This by no means represents the full amount, as the money collected from those persons who agree to pay their assessment in money rather than by per sonal labor is in many cases diverted to such mysterious uses that only the municipal politicians have power to disclose, and are therefore not shown in the returns. The labor and money spent by the people of this province within the last half century would more than build and maintain half the road mileage in Ontario of the best class of roads and yet with the exception of the few leading roads built by county grants chartered companies or direct municipal tax our roads are a burlesque on the name.

We are far behind in this respect. When we compare our system of highways to those of the older European countries our patriotic fervor must diminish most discouragingly, We have rushed along the lines of self-interest, of monopolies and agrandisements in our race to be rich and prosperous and great fortunes have been the aim, attraction and reward of our skill and labor, consequently we have large estates, splendid corporate establishments, a perfect system of railways, and with all this, when we think of the condition of our roads it is a reflection on our pride. We appear to have forgotten that the grand princip'e of civilization is the ease and readiness with which the people communicate and interchange. Our enthusiasm responds too readily to the prick of self-interest, and to this end it injures and sacrifices important public considerations. Public thought must be stimulated on this subject and public action must be demanded, the necessity of determination in the improvement of country roads is not fully appreciated. What we have done towards the construction of our railways which has added so much to the wealth of Canadian agriculture must be repeated on the wagon roads to the railway, the factory and mar-

By long use of bad roads, by ignorance of good roads, by close attention to personal affairs, necessitated by keen competition, and the lack of time to discuss public questions, the farmers have allowed this sort of thing to go on from year to year, and municipal councillors have betrayed the trust which honest farmers have placed in them. They have violated their obligation to further the interests of their constituents. They have stubbornly refused to entertain any suggestion for an improved system. They have scorned the idea of new plans. They have discouraged education along the proper lines to secure reform and in fact they are responsible for the waste of millions of dollars of the public taxes and millions of days of the farmers' labor with nothing to show for it in the wet season of the year, in the majority of our roads but a bottomless mire. These facts have been drawn to the attention of the farmers by the Good Roads Association in the war, which for the past three years, they have been waging, with the result that we now find the demand at our council board is for men of a progressive spirit whose interest in the affairs of the municipality is beyond the degrading influence of petty office, and who will handle the affairs of the municipality as they would a private enterprise, looking to the best interest of each member of the corporation and striving to discover the latest improved means and methods for their benefit and convenience.

Then we will have uniform plans laid down for each municipality, under which the work will be properly and systematically performed. The people's labor and money will be wisely and judiciously expended, and in a short time this obstacle to the Canadian farmer will be removed and he will take his rightful place among the business enterprises of the country.

County Medical Health Officers.

The secretary of the Provincial Board of Health summarizes the advantages that would be derived from the appointment of County Medical Health Officers, as follows:

- The position would be permanent during good conduct and efficiency.
- 2. The devotion of all his time to the duties of the position would serve largely to remove one of the greatest existing difficulties to effective action on the part of medical health officers, owing to their being in general practice, and therefore professional rivals to other practitioners, who are naturally sensitive to interference on his part.
- 3. By being engaged in investigations in a laboratory equ pped for the purpose, he would be brought into friendly intimacy with local practitioners, whose time and opportunities are too limited to enable them to satisfactorily prosecute microscopic, chemical and bacteriological work.
- 4. By being within easy reach of all parts of his district, he could, without delay or expense, have sent to him specimens of diseased tissue, membrane, sputum, suspected water, milk, etc., and promptly determine the true nature of the disease or its cause.
- 5. His laboratory would become a local depot of supply for vaccine, anti-toxin, culture tubes, disinfectants, etc., and the means for their prompt and efficient use.
- 6. He would be within telephone call of an hour or two's ride of the several municipal sanitary inspectors, who would be placed under his authority, and prompt action in any outbreak of disease would be possible.
- 7. He would systematically attend to and practice vaccination in all the schools of his district, and be in a position to attend the occasional cases of small-pox which from time to time occur, to the great relief of the local practitioners, and the notable saving of expense, such as during the past year, amounted occasionally to \$20 per diem for attendance upon a single case.
- 8. He would gradually accumulate data for the preparation of a sanitary topographical map of the Province, in which the character of the soil, the drainage areas, the height above sea-level, the millponds, and much other invaluable information, from the sanitary standpoint, would be supplied.
- 9. He would, through his inspectors, be able to obtain an accurate registration of mortality and morbidity statistics, and thus supply the only means by which we shall ever be able to adequately interpret local conditions in their effect upon the public health.

York county council has passed a bylaw abolishing toll-gates.

Registration of Births, Deaths and Marriages.

Inspector Hamilton, of the Registrar Generals Department in his report of last year's work, stated that he had visited one hundred and seven division registrars and that with very few exceptions none of these officials keep a duplicate copy of the returns of births, marriages and deaths sent to this office, but they are almost unanimous in the opinion that it would be much more satisfactory if a book were provided for that purpose. The majority consider it would be an advantage to the municipality, if a copy of the returns could be seen within their own borders.

It is of vital importance that a book should be kept for each division registrar, but I would not recommend the adoption of this, unless at the same time the fee for registration be increased.

I have now visited all sections of the province, and find that the difficulties of securing full returns are much the same in the several localities. These difficulties have been fully dealt with in previous reports, so it is unnecessary to repeat them here, but I will briefly summarize what I consider the best means to be adopted to make the returns at all reliable in the hope that the Department will take up the matter during the coming session

(1) The fee for registration should be increased.

(2) The amount due each division registrar by a municipality, as shown by certificate from the Registrar-General should be a lien upon said municipality until paid, and no mutual agreement for commutation should be considered legally binding upon the division registrar.

(3) No certificate for payment of these fees should be issued by the Registration General until he is satisfied that every return has been made as complete as under the circumstances may be possible

(4) Each division registrar should be supplied with properly ruled books, in which to keep duplicate entry of each birth, marriage or death received by him

(5) The duties and powers of division registrars should be more clearly laid down than they are at present.

(6) Prosecutions should be made by the Department. The division registral should be relieved from this duty, but be compelled to send names of delinquents to the Inspector.

(7) The medical profession should be given clearly to understand that there are certain duties in connection with the Registration Act which they are called

upon to perform.

(8) Steps should be taken by means of notices in the local papers, posters, etc., to let citizens know that several changes have been made in the Registration Act and that all the provisions of the said Act are going to be strictly carried out. bably the most effective way of doing this would be to institute a series of prosecutions in the tions in different sections of the province.

LEGAL DEPARTMENT.

JAMES MORRISON GLENN, LL. B. Of Osgoode Hall, Barrister-at-Law.

EDITOR.

LEGAL DECISIONS.

JARVIS V. TORONTO.

Grant by Council to Reinburse Private Individual for Costs
of Litigation—Illegality of.

Judgment on motion by defendants (the corporation of the city of Toronto and the Mayor and Treasurer) to dissolve interim injunction granted by Falconbridge, J., restraining defendants from paying \$1,500 to J. T. Johnston to reimburge burse him the costs incurred by him in an action brought by him, on behalt of all consumers of gas in the city, against the Consumers' Gas Company. The question raised was whether the city council could lawfully make a grant of mor y to Mr. Johnston for the purpose mentioned. Street, J., I am of opinion that the council cannot do so, for the reason that, as the facts appear before me, the grant of the money means simply the giving away to Mr. Johnston of \$1,500 of money of the city. There is no liability to him on the part of the city at all, and the city, after paying it, will stand in no better position with regard to its rights against the Gas Company than it did before doing so. I can find no consideration for the payment of the money, and there is no authority, express or implied, in the Municipal Act (which is their guide) authorizing the council to make a gift of money under such circum-stances. If Mr. Johnston had instituted the action upon a promise on the part of the city corporation to indemnify him, it may well be that such a promise would, under the circumstances, have been within their powers, and no one would dispute that it would be simple Justice to make it good; but voluntarily to Pay him, after the litigation, the costs which he has incurred, without any obligation to do so, would be an act which, if done by an individual, would be one of simple generosity, and which a municipal council, in my opinion, has no authority to do: Dillon on municipal corporations 4th Ed., section 89, 147 (a); Reg. v. Litchfield, 4 Q. B., 893; Kernaghan v. Williams, L. R., 6 Eg. 228. Injunction continued till the land costs to be continued till the hearing, and costs to be dealt with there unless otherwise ordered.

REG. EX REL HARDING V. BENNETT.

Disqualification—Exemption Without Contract—Qualification on Property Subject to School Rates.

Before Street, J.—Judgment on motion in nature of quo warranto to unseat Robt. W. Bennetr, elected as alderman for City terested in a contract with the corporation, and that he lacked the necessary in 1892 passed by the requisite two-thirds vote a by-law exempting the Bennett

Manufacturing Company, Limited, for seven years from payment of taxes, except school rates. Though some confusion exists the learned judge thinks there is not a shadow of doubt that when the council passed the by-law there was only one company to which it could apply, and that the partnership existing between defendant and his three brothers, and known as the Bennett Furnishing Company, is that company. But this case is, notwithstanding, clearly distinguishable from Reg. ex rel. Lee vs. Gilmour, 8 P. R., 514, because in the case there is no evidence, either in the by-law or external to it, of any contract with the corporation. It simply grants exemption to the company so long as they employ a certain number of hands, etc. The distinction between an exemption without a contract seems to be provided for in 56 V., chapter 35, section 4, amending section 77 of the Municipal Act, 1892. In this case there is exemption without contract and so no disqualification. The learned judge is further of opinion that respondent was entitled to qualify upon his rating upon the assessment roll of 1895 as joint owner of a freehold estate rated at \$10,000, under sec. 86 of the act, the qualification intended by it not being confined to "electors": Reg. ex rel. Mc-Gregor v. Ker, 7 U. C. L. J. O. S. 67. The respondent is also qualified under sec. 73, as he has an interest called for by it as under the terms of the by-law the company remained liable to pay school rates, and those rates by sec. 110 of the Public School Act, 1891, must be levied upon taxable property, and by 55 Vic., ch, 60, sec. 4, the city cannot exempt any rateable property from payment of them. Nor is the case affected by the amendment added to sec. 77 by the act of 1893, read with sec. 73, because the respondent does not appear to have any property "exempt from taxation," by which must be meant exception from payment of all taxes. Where property is entirely exempt no person is rated on the assessment roll in respect of it, but where only partly exempt, the owner can qualify upon it as property liable to taxation. With regard to the other properties upon which respondent qualified, the learned Judge holds in favor of relator, but the other qualification being sufficient, he dismissed the motion with costs.

IN RE HODGINS AND CITY OF TORONTO.

Municipal Co.porations—Sidewalks, 55 Vic., chapter 42,
section 623 (b.)

Publication of an advertisement in a public newspaper having a large circulation in the municipality, stating that the corporation intend to construct sidewalks in certain named districts, is not sufficient notice to a property owner affected by the proposed work.

The procedure to be observed in passing by-laws for the construction of sidewalks considered. Judgment of Street, J., 26 O. R. 480, 15 Occ. N. 177 affirmed.

REGINA V. FLEMING.

Police Magistrate—Salary—Ratepayer of city to which fine payable—Disqualification.

Section 419 (a) of the Municipal Act, 1892, which provides that magistrates shall not be di-qualified from acting as such by reason of the fine or penalty, or part thereof, going to the municipality of which he is a ratepayer, includes a police magistrate.

Where a police magistrate, appointed under R. S. O., chapter 172, is paid a salary instead of fees, such salary being in no way dependent on any fines which he may impose, he has no pecuniary interest in the fines, and so is not thereby disqualified. Semble, that there was no disqualification here at common law.

UNION SCHOOL SECTION OF HULLETT V. LOCKHART.

Petition- Award-Effect of when no action taken.

Judgment on appeal by plaintiff's from judgment of Meredith, C. J. (26 O. R. 662), dismissing the action, in which the plaintiffs attacked the validity of the proceedings by which Union School Section No 16 was formed, upon the ground that those proceedings were taken contrary to the provisions of sub-section II of section 87 of the Public Schools Act, 54 Vic., chapter 55, and holding that the petition for the formation, alteration or dissolution of a union school section must be in all cases the joint petition of five ratepayers from each of the municipalities concerned, or otherwise the award based upon it will be void abinitio, and also that when the award in such case is that no action be taken the restriction in sub-sec. 11 against new proceedings for a period of five years does not apply-upon this point refusing to follow in re Union School Section East and West Wawanosh, 26 O. R. 463. Appeal dismissed with costs and judgment below affirmed. full court has followed Meredith, C. J., in preference to the chancellor, and has held that where arbitrations decide to take no action the restriction against new proceedings for five years does not apply.

Mortgage Tax Hurts Both Borrowers and Lenders

In Michigan they tax mortgages; an effort is now being made in Detroit to secure the repeal of the law because it is driving money borrowers away, as money lenders increase the rate of interest on the mortgage sufficient to cover the tax. It any one wants to borrow large sums he can do it several cents cheaper in New York, or some place where the mortgage is not taxed, than he can in Detroit even if money was plentiful here. No other city in the state collects the mortgage tax and in that way Detroit people get the worst of it."

City Assessor Dust says: "The worst feature of the law is that the little fellow who borrows \$500 has to borrow here in Detroit, while the big fellow after \$100,000 goes to some town where mortgages are

not taxed.

OUESTION 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 explicity as possible. Unless this request is complied with it is impossible to give adequate advice.

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

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

Taxes-Who to Pay-Burial Grounds-Dog Register-Enforcing By-Laws.

60-J. B.-I. A is assessed as tenant, before the time for collection of taxes he leaves the premises. B then rents and takes possession. Can the collector seize upon the goods belonging to B? or can the collector seize upon the goods belonging to A, he not having removed from the municipality?

2. A village council pass a by-law forbidding interments in the burial grounds attached to the churches within the corporation. Must some other place of burial be furnished to those who have been using them? If so, by whom? There is a public cemetery close to the village.

3. Has a village council power to pass a bylaw compelling the owners, possessors or harbor-ers of dogs to register the same with the clerk, purchase and keep a numbered tag upon them? Failing to do so, can a penalty be levied and the dog destroyed?

4. Upon whom devolves the duty to cause the by laws of the council to be executed and put in

- 1. Yes, from either A or B. See Glenn's Collector's Guide, page 9, note
- 2. The law does not compel any person or corporation to furnish burial places.
 - 3. Yes.
- 4. The various officers of the municipality should see that there is no violation of the by-law, and either prosecute those who violate them or inform those who ought to prosecute.

Claims Sheep Killed-School Section Changes-Who to Notify.

61-J. W. P.-The council did not pass any by-law, and did not collect any dog tax for 1895, and have no money on hand previously or at any time collected for a dog tax fund. A petition was presented in January 1895, praying the council to pass a by law to dispense with dog tax for that year, but the council did not think it necessary to pass a by-law, saying they had passed one for 1894, and that would be sufficient, and that the assessors be instructed "not to assess the dogs"

for 1895. Parties had sheep killed last fall and are now (within the three months), applying to the council for compensation under section 18 of the act to

impose a tax on dogs, etc.

1. Is the council compelled to pay those claims? 2. Would it be advisable for council to pay said

claims or any part of them?

3. Who is to notify and who are "all persons" in sub.-sec. 2, of sec. 81, on page 26 of School

Act of 1891?

4. Would it do to notify the trustees of sec-

tions by registered letters.

1. Not if the by-law passed in 1894 provided that the tax should not be levied as provided by section 7 of the act of

1890, or that the application of the tax should be dispensed with as provided by section 8, as amended by act of 1890.

2. No, if council passed either of the foregoing by-laws.

3. The trustees of all sections interested and the owners whose lands are affected.

4. As the council may deem expedient.

Election-Will Not Qualify-Snow Roads.

62.-H. D.-In case of our municipal election, Township of Olden, there being seven candidates, one of the elected would not take the oath of qualification. Could the man polling the next highest number of votes legally take the

2. Please give information concerning road, main road being blocked by snow. A man allows travellers to open road through his farm. Can he stop any one or two individuals from crossing?

1. No, unless the candidate refusing has some valid legal excuse for not making the declaration within twenty days after the election, he is liable to a fine of from \$8 to \$80. See section 277, Consolidated Municipal Act, 1892.

2. The mere fact that the owner permits some persons to cross his farm does not entitle others to go across against his

Taxes Collected From Tenant.

63. -A. F.-The owner of some property in this village lives in London. The owner refuses to pay the taxes on it. It is occupied by a tenant whose name does not appear on the collector's roll. The owner instructed me to collect from the tenant, and the tenant refuses to pay. Will I do right in seizing tenant's goods, or can I return it against the property as uncollectable?

You ought to make the taxes, if possible, subject to any right of exemption. You may distrain the tenant's goods. Glenn's Collectors' Guide, pages 8 and 9.

Fisher men's Assessments.

64 - A.M -A is a fisherman, owns a tug, nets, and general fishing outfit, resides on the north shore in Algoma, in unorganized territory, but comes here in spring, occupies a rented house which the owner is assessed for, follows his occupation through the summer, lands and dries his nets here, lands and ships his fish from here, and leaves for the north shore home in November. Was assessed for his personal property and earnings of tug in 1894, paid his taxes on demand. Last spring, 1895, the ice detained him till the first week in May, the assessor held his roll over the time for return 1st May to assess him and another fishing firm, who were also late arriving, and who also own some real estate here, bring a tug and fishing outfit, and work here till fall. The assessment roll was returned 7th May, the date of Revision Court extended to allow legal time for appeals. The firm appealed and secured a reduction on earnings of tug and on personal property. A did not appeal, but on demand of tax collector in the fall for taxes, refused to pay, declaring that he was not aware that he was assessed, that he had received no notice from the assessor. The assessor says he left the notice at his house, but does not know who he gave it to, and he omitted entering the date of it in his roll. The council would be greatly obliged for your opinion. Was A's assessment legal? All property is assessable, but sec. 50 orders the return of the roll on or before the 1st May. Mr. Harrison says under note L, sec. 49, the non-return of the roll by the day named does not invalidate the assessment, and can the collector collect those taxes on A's return next spring? the council having enlarged his time for the return of his roll till

the 15th May next, for that purpose, and some poor people, who are willing to pay, but unable, and want more time where distress would be ruinous.

If A did not receive notice of his assessment, the assessment is void, and his goods cannot be distrained for the taxes. On the other hand, if the assessment is valid, the collector may distrain at any time before he has actually returned his roll. See Glenn's Collectors' Guide, page 14.

Taxes on Wrong Assessment.

65.—W. I.—A ratepayer of this town has a full town lot of 66 feet front, No. 46 on the roll, and 20 feet of next lot, No. 45, on which he has three houses; 2 on No. 46 and one on No. 45. The assessor has assessed them all on No. 45. No. 46 does not appear on the roll. Can the town collect the taxes on No. 46? If so, have they the power to correct the roll? If the owner refuses to pay, what can the town collect if they have the right to do so?

Any elector may complain of any error made by the assessor and the court of revision may rectify errors. Se subsections 3 and 18 of section 64, Consolidated Assessment Act, 1892; also section 154 which speaks of the duty of the clerk, under the direction of the council to enter lands which have not been assessed in one year, upon the roll for the next year. If the assessor has assessed lot No. 45 for the full value of lot 46 and the three houses, it would be simply a case of over-valuation on 45, and therefore the subject of complaint by the owner to be rectified by the court of revision. If he has not appealed we think 45 is liable for the whole tax.

Fees-Non-Resident Children-Public School-

66.—T. D. R.—I. Can the trustees of a school section impose and collect a fee of fifty cents per their

2. In case of refusal to pay said fee, have the trustees power to expel the non-resident children from school the control of t from school, there being sufficient accomodation for all children attending?

1. The trustees can collect only such fees as they and the parents or guardians have mutually agreed upon, provided such fees together with the taxes paid to the school, if any, do not exceed the average cost of the instruction of the pupils of the school.

2. No. See Con. Pub. School Act, 1891, section 172, sub-section 1 and 2.

County Bridges -Sidewalks on Approaches.

67.—J. H —In the January number you say it is the duty of the county to keep the side walk of county bridges in repair if such bridges are state in your next issue if it is also the duty of the county to keep too feet of sidewalk on each end county to keep 100 feet of sidewalk on each end of such bridges in repair?

The county is bound to maintain such approaches as are reasonably necessar) and convenient for the purpose of enabling the public to pass from the road to the bridge and from the bridge to the road for the distance of 100 feet next to the bridge. If from the nature and extent of the travel over the bridge in question it is

reasonably necessary to have a sidewalk to get off the bridge, the county is liable to maintain such sidewalk.

Tenders-Property of Council-

68.—CLERK.—Please inform me if a special committee appointed by the council to receive tenders, can, when council goes into committee of the whole, report that the special committee have decided to not let any of the council outside of the said special committee of the said special committee of the said special committee of five know what is of the said special committee of five know what is in the tenders, but refuse to let the council see the

The special committee did that in our council Their reason was that they wanted to keep it a secre: what was in the tenders as it might be against the interests of those who tendered if they tendered again when new tenders might be might be advertised for.

The question is, had the special committee power after they reported to the committee of the whole, to withhold letting the balance of the council know what is in them?

The tenders are the property of the council as a whole, the members of the special committee have no right to withhold them from the council. If necessary the doors of the council chamber may be closed when they are brought before the council. See section 237, Municipal

School Monies to be Paid-Collector May be Constable 69.—N. H. B.— I. Our late council neglected to 69.—N. H. B.— I. Our late council neglected to force the payment of taxes in one school section, and said school section was paid part of amount applied for in December 1895. The late council before retiring passed a motion that the said school section was to receive no more money till they paid their taxes. Can the said school secschool section was to receive no more money they paid their taxes. Can the said school section force the present council to pay them the balance due, they not having yet paid their taxes of 1895?

2. Can a council appoint their constable collector to collect the uncollected taxes of last year, and has he power to distrain?

1. The council must provide the money required by the board.

2. Yes, if the roll has not been returned.

Sheep Killed by Dogs-Dog Tax Fund 70. J. K. W. In 1881, a tax was put on 1894 said tax was abolished. In again abolished. Any taxes collected under dog tax by-laws when in force went into the general tax by-laws when in force, went into the general fund, and fund, and any sheep that have been proven have been paid out of the general fund. It could be shown by the sh be shown by tracing up, that all the monies the payment of sheep killed by dogs. The tax still off This is the case:

1. If Mr. A has a sheep killed by dogs in 1896.

has this municipality to pay for it?

2. Would this municipality under the above circumstances be liable to a person having sheep killed if these be liable to a person having sheep. killed if there was no dog tax fund left, all having been used up. been used up in payment of sheep killed.

3 Does the law require dog tax money to go into a fund to be paid out for killed sheep by dogs.

- Or can a municipality use it for other purposes, roads, bridges, etc., if they see fit.
 - 2. No.
- 3. Yes.

4. Yes, until required to pay for sheep

By-law-Who to Sign-Clerk's Salary.

71.-D. Q.-The council of which I am a member met on January 24th. On motion the clerk read the by-law for appointing auditor and other township officers; on the second reading the blanks were filled in with the names of the ones appointed; was read a third time and pissed. In previous years the clerk, treasurer and all the officers were appointed under the one by-law, but it seems that the clerk did not put for 1895 after his name, and the reeve held that he would have to be removed before another could be appointed. Then it was moved and carried that the reeve be authorized to bring in a by law for appointing clerk, and he ruled it out of order. The council then adjourned and met on February the 17th, when a by law was introduced for appointing clerk, and the reeve held it was illegal, and advised the council to get legal advice on the matter, claiming the clerk could demand pay for the whole year. But he finally put the motion and recorded the yeas and nays. Three voted yea and two nay. The by-law was read and the yea and two nay. The by-law was read and the blank filled in with new clerk and passed, signed, sealed and numbered.

1. Was this legally done, and which clerk should sign the by-law, new or old? The old clerk did sign it, and if not legal, will it be legal for the new clerk to sign it afterwards?

2. Can the old clerk claim pay for two council meetings, and making up election returns? If so, how much?

I. Yes.

2. Yes, may claim proportion of salary and for making election returns. section 176, Municipal Act.

Treasurer's Expenses-Payment of Debentures.

72. -W. S.-I. A municipal council has not enough money to pay their county rate when due, consequently the treasurer has the second trip to pay said rates. Has the council the right to pay the treasurer for extra trouble, especially when the treasurer has to go to the county town to pay school debentures?

2. Has the treasurer a right to go to a certain town in order to pay school debentures; that is, away from his office without extra pay?

1. The pay the treasurer is entitled to is a matter of arrangement or account with the council. Payments should be made by bank cheque payable to order. These may be mailed.

2. Debentures state where they are payable either at the treasurer's office or a bank. We think he should receive expenses when necessary to leave his office to attend to corporation business.

Payment to Secretary-Treasurer of School.

73.-P. A.-The secretary-treasurer of a school section presents an order to the township treasurer for the government grant (school seal attached). Township treasurer objected to pay same without the trustees' names to the order. Secretary-treasurer contends that his own order is sufficient, and refers to Public School Act, chapter 55, section 123, 1891. Who is right?

The inspector should give his order directed to the township treasurer to pay the secretary or secretary-treasurer.

Farm Property-Lighting By-Law.

74.-M. E -Farm property having been exempted from payment for street lighting by bylaw of the municipality, under the act relating thereto, is it necessary to make application and pass another by-law this year for the same purpose?

Yes.

Taxes-Exemptions.

75-C.R.-I. Are there any goods and chattels exempt from seizure for taxes? If so, what? This is not very clearly laid down in the Collector's Guide.

2. Can implements covered by a manufacturers'

lien be seized for taxes?

1. Yes. The same goods are exempt from taxes as from execution, unless they are the property of the person actually assessed for the premises, and where name also appears upon the collector's roll for the year as liable therefor, or are in the hands of an agent, etc. For the list of goods exempt see page 22 of Glenn's See further note (II), page 8 and Guide. the proviso on page 10 of the guide as to goods in possession of warehousemen.

2. Yes, unless these are the goods of a stranger and came within the list of exempted goods or within the proviso, page

87 of the guide.

Fireman May be Councillor.

76 -L. K.-Can a member of the fire company qualify for a councillor, and receive a rebate of \$2 per year on his taxes?

A member of an authorized fire company is exempt, but not disqualified from serving as a councillor. See section 78, Consolidated Municipal Act, 1892. information furnished is not sufficient to enable us to say whether the rebate of \$2 per year works a disqualification or not. Section 77 of the Municipal Act disqualifies a person who by himself or his partner has an interest in any contract with or on behalf of the corporation. there was a contract between this fireman and the council by which he was to receive \$2 and such contract was unexecuted on the day of nomination, he was not qualified. There is not sufficient information furnished to enable us to say whether the case falls within section 2, of cap. 42 of the act of 1895.

Statute Labor-Damage on Snow-Blocked Roads.

77.—COUNCILLOR.—I. A is assessed for lots 40 and 41, con. 9, 200 acres at \$2,500, jointly, and for lot 40, con. 10, 100 acres, \$2,500, all in the same statute labor division, and occupies the properties collectively. How should the statute labor be levied on?

2. A county line becomes dangerous with pitch holes caused by snow drifts, and is allowed to remain so. One of A's horses gets a leg broken in one of said pitch holes. How will he have to

proceed to collect damages?

3. A township gravel road kept up by the township becomes unfit for travel on account of snowdrifts, and is allowed to remain so. C gets his sleigh broken in a pitch hole. Can he collect damages from the township?

1. On \$3.333 and \$1,667.

2. His only remedy is by acting against the local municipalities between which

the road lies. 3. Yes, provided he gives notice in writing of the accident and the cause thereof to the head of the corporation within 30 days after the happening of the accident, and proves that the council had actual notice that the road was in a dangerous condition, or that it was in such dangerous condition for such a length of time that the council was negligently ignorant of the condition of the road.

Returning Officer-Clerk-Re-appointment.

78 -Z. R. - I. When township clerk acts as returning officer on poll day is it necessary for him to be sworn before entering the office, or will the oath of office as clerk be sufficient?

2. When a township clerk is re-appointed clerk at any year after the first for the same municipality, is it necessary at each re-appointment for

the same office to be sworn?

1. He should take declaration of secrecy.

2. It is not necessary to re-appoint the clerk and therefore it is not necessary that he should make the declaration of office every year. Where a clerk is continued in office from year to year, a by-law to reappoint him is to be regarded as a confirmation and continuance of the office.

Declaration of Office.

79.—J. B.—Is it necessary for pound-keepers, fence-viewers and other officers to take the declaration of office each year, being re-appointed each year for a number of years, or is the declaration taken when they are appointed the first year

all that is required?

In the fourth edition of Harrison's Manual, a note to sec. 266 of the Municipal Act of 1877, referring to the section requiring municipal officers to take the declaration of office, reads as follows: "For corporate purposes there may be an implied power to appoint officers where appointment is not expressly authorized by statute. This section extends to all officers appointed by the council whether officers named in the state or not." Section 279 provides that all officers appointed by a council shall hold office until removed by the council. Where such an officer who is required to make a declaration of office makes it before entering upon his duties he does not require to make a fresh one so long as he continues in the office. But in those cases where the act requires an annual appointment, for example, assessors and collectors, the declaration is required on each appointment, though the same person is re-appointed.

Assessment of Horses-Farm-Livery Stable License.

80.—W. A. M.—I. A village not being incorporated, and belonging to the municipality, have the owners of horses any right to be assessed for them as personal property?

2. How many acres labored constitute a farm so as horses are not assessed as personal property?
3. Can municipal councils pass a by-law granting licenses to livery stables in the municipality?

1. They ought to be assessed unless they belong to the owner or tenant of a farm, who is carrying the general business of

farming or grazing.

2. The statute does not fix any limit for the purpose of their qualification of election under section 79, a farm must contain not less than twenty acres, but there is no such limit in the Assessment Act.

3. Yes, in towns and incorporated villages, see section 510 Consolidated Municipal Act, and in cities, see section 436 and sec. 11 of chap. 35 of act of 1893.

Constable or Councillor.

81-RATEPAVER -Answer in your next issue as to the qualification of a constable or councillor. There is a provincial constable in this town a member of the town council. Is he qualified for the position in accordance with the acts of the legislature?

Section 77 Con. Mun. Act, 1892, disqualifies a chief constable of any city or town, but it does not disqaulify other constables. A provincial constable has authority to act in any part of the province, but he is not, by reason of his appointment as such, a chief constable of any particular municipality. See chapter 82, section 10, R. S. O., 1887.

Not Occupants.

82. -J. M. -A man owns and occupies a store and carries on the business of tinsmith. He is helped in the business by a son and daughter, both of age, and he wishes them entered on the assessor's roll as occupants (not as tenants), so that they may have votes. Can this be done legally?

We assume that they are merely living on the father's property along with him, in which case the occupation is hisnot theirs.

Statute Labor.

83 -R. R. C -1 If a municipality by by law increases the amount of statute labor to be performed by all the parties, on the roll or otherwise, would the persons mentioned in section 91, Assessment Act, be liable for one and a half days?

2. Would the by-law include them? If not, who are "all" the parties in section 93, and (3) what is meant by "otherwise" in same section?

- I. No.
- 2. No.

3. We do not see the necessity of this word. It was probably used as a matter of extreme care. However, that may be, the concluding words of sub-section 1 of section 93 makes it clear that a by law passed under section 93 would not apply to the persons mentioned in section 91.

Debanture Debt-School Arbitration - Meeting-Trustees.

84 -A. M.-1. The municipality of Burk's Falls village issued debentures for \$5,000 for the use of union school section, Burk's Falls, and Armour for the building of a new school in Burk's Falls. About 36 per cent. of the section is in Armour Township. How should the officers of Armour township enter this debt in their municipal returns, as a debenture debt or otherwise?

2 There was a school arbitration among us last summer for the purpose of taking a part of two union school sections, and forming into a new non-union school section, which was done. R. S. O., 1887, c. 225, sec. 18, s. s. 6, the inspector entitled under sub-section 3 to call the first meeting of the arbitrators, shall call the first meeting for the election of trustees, and shall proceed as in sec. 28 of this act. Some parties held that the clerk was the person. that should call the first meeting, 54 Vic, c. 55, sec 29 Neither the clerk nor the inspector called the meeting, so two ratepayers called the meeting and trustees were appointed, 54 Vic., c 55, set. 18 Was the clerk or the inspector the proper person to call this meeting?

3. Was the meeting called by two ratepayers.

a legal one?

Would the trustees appointed at such meeting be qualified to transact the business of the section according to law?

- 1. As debenture debt.
- 2. The inspector.
 3. Yes.
- 4. Yes.

By-law-Sidewalks-Frontage.

85.—J. B F.—A council passed a by-law as provided in section 625 Consolidated Municipal Act, 1892, for the construction of sidewalks only. They now propose to pass a general by-law regulating the manner of undertaking and carrying on the construction of sidewalks as proposed.

Please state what notices are required to be given the parties interested, in case the council decide to proceed under petition, and what notice is required to be given in case no sufficiently signed petition has been received in cases when the council has been received in cases when The council has proceeded by taking the initialive

The special rate to be assessed is to be an annual rate according to the frontage of the properties fronting or abutting on the part of the street on which the sidewals in the part of the street on which the sidewa k is intended to be built.

Upon receipt of a petition, signed by the requisite number, under section 616, or after having advertised as directed by section 617, and there is no sufficient petition against the proposed work, the council shall cause an assessment to be made, as provided by sub-section 4 of section 618, advertise the work and hold a court of revision, and having settled the assessment, proceed with the work. the by-law is not published, as provided, notice must be given to each person assessed. Sub section 1 of section 618.

Corporation Seal.

86 -G. T -Part of S. S., No. 1, Bertie, has been incorporated into a village, and we are now a union school section composed of the village of B school section composed of village of Bridgeburg and part of the adjoining

township of Bertie.

Our seal reads, "S. S., No. 1, Township of Bertie." Will the seal as it is answer all purposes, or should it be changed to read "Bridge burg Public St.

burg Public School Board"?

The seal should be changed.

Business Tax-Board of Assessors.

87 — Town CLERK.—I Will you please explain through your paper the meaning of the business tax, and how it is applied to business men in towns and business. men in towns and cities?

It has been thought advisable to appoint two or three assessors, to be called an assessment commission in place of one assessor, as heretofore in order to secure a more satisfactory assessment Would there be any hing illegal about it?

- I. A tax imposed upon merchants, upon the basis of a certain percentage, not exceeding 71/2 per cent. of the annual value of the premises, under section 318, Consolidated Assessment Act.
- 2. Sections 12 and 13, Consolidated Assessment Act, provides for the appoint ment of assessors, and empowers the council to assign assessment districts to such assessors, that is, the council may instead of appointing one assessor for the whole municipality, divide the municipality ity into two or more districts, and appoint an assessor for each. The only power of adopt any other course is that provided by section 255, Consolidated Municipal Act, 1892, which provides that a board of assessors may be appointed in cities of towns.

Ballots Rejected.

88.—SCRUTINEER—At an election for municipal councillary the cipal councillors the clerk rejected three hallows marked as follows:

No. 1 marked thus, /.

The other two marked thus, -

John Deo Richard Roe For Councillor John Brown Thomas Addison William Easkim

The clerk rejected these two ballots on the ground that the parties had marked the ballots to that they could be identified.

Was the clerk justified in rejecting the

- ballots on these grounds?

 2. Should he have allowed to the other candid ates the votes given, seeing that all the rest were marked properly?
 - 1. Yes.
 - 2. No.

Taxes - Who to Pay.

89. E. E. A has a lease of a garden lot from B, in an incorporated village. A to pay all taxes which were due on October 24. C sells A a house and lot in the and lot in the township for part cash, and takes a mortgage against the property and the chattels of A. A more than the property and the chattels of the chattel A moves on the property, C closes the morta moves on the property, C closes the gage against A in December, and takes the property and chattels. C is the tax collector for the incorporated with porated village, and has neglected to collect the taxes from A. Can he return the taxes against the property of B?

He should endeavor if possible to make the taxes out of B's chattels, and if he cannot make them he may then return them against the land.

Commutation of Statute Labor-Farmer's Son or Manhood Franchise.

90. Assessor — I. Has a township municipality a right to commute all statute labor at \$1 a machine. machine or otherwise, or, in other words, can machine or otherwise, or, in other words, can they dispense with statute labor and have the work done by contract and collect the commutation money with the taxes?

2. A farmer's son was away from home all through 1895, but says he expects to stay at home

2. A farmer's son was away from nome and through 1895, but says he expects to stay at home farmer's son or manhood franchise voter?

2. As a Manhood Franchise Voter.

Early Closing By-Law.

91 — A. H. M.—Is it within the power of a township council to pass the early closing by-law was presented to the municipality when a petition was presented to the council signed by three-fourths of the traders and merchants of said village tequesting that the by-law be passed?

Sub-sections 2 and 3 of section 2, chapter 33 of Act, 1888, empowers a local council to pass by-laws on application of not less the second section 2, chapter 33 of Act, 1888, empowers a local council to pass by-laws on application of not less the second section 2, chapter 33 of Act, 1888, empowers a local council to pass by-laws on application of not less the second section 2, chapter 33 of Act, 1888, empowers a local council to pass by-laws on application of not less the section 2, chapter 33 of Act, 1888, empowers a local council to pass by-laws on application of not less the section 2. not less than three-fourths, if occupiers of shops, and by section 2 of chapter 44 of Act of 1889, "Local Council" includes the council which the council of any township within which is silled. A is situate an unincorporated village. A township council may, under section 5 of the last the last mentioned Act, set apart a portion of that of the township as an unincorporated village lage, and such council shall then have all the rights, etc., which the council of any city, etc., possesses under the act.

Collector—Exemption—Assessor—Court of Revision. know all the laws concerning collecting taxes, what is exempt, and if a collector can sue to am a collector, and if a collector can sue to am a collector, and a person last year's taxes, as 1 promising to pay and left the municipality, and id not pay, and he left a pair of year old and promised if I would give him a little longer long, and vould pay them but did not. How 92 W. H. -1. Would you kindly let me any all the 1. time he would pay them but did not. How sell them yet, would a bill of sale or chattel 2. Please let me know has a council to pay assessor for attandard country.

assessor for attending court of revision?

1. Unless you have returned the roll you may distrain. There is no exemption in favor of the person. The owner of the property actually assessed for the premises and whose name also appears on the collector's roll for the year is liable therefor. See Glenn's Guide for the law relating to collectors and their duties.

2. If the council require the attendance of the assessor they must subpœna him in the same manner as other witnesses. He is not bound to attend without being paid.

Interest in Co. Rate-Occupied Return-Appeal.

93.-CLERK.-1. Have the county council a right to charge interest against municipalities that have not paid their county taxes for 1895, and if so give chapter and section of Municipal Act and year?

2. In the list of lands in arrears for taxes as sent down by the treasurer to be delivered to assessor, are non-resident lands as assessed on the resident roll to be returned by the assessor

as occupied or not occupied?

- 3. A person who lived in adjoining municipality, who had land in the township on the resident roll as non-resident for 1895, gave notice to the reeve that he would appeal against his assessment for 1895 he give notice in September, and the council meet in October. He was present and based his claim of appeal under section 77 of the Con. Ass. Act, 1892. The reeve objected to appeal under sec. 3, of the same act as he claimed the appeal should have been made by the 14th May, 1895, which is right?
- 2. It is his duty to return them "occupied" or "not occupied," according to
- 3. The owner of non-resident lands, who has not requested to have his name entered on the roll, has a right to complain by petition at any time before May 1 of the year following that in which the assessment is made under section 77. Special provision is made for him because he is not entitled to notice. See sections 32 and 47.

No Claim for Sheep Killed.

94. -Bones. - A farmer in this township did on or about the 25th September, 1895, lose six of his sheep which were in pasture on his property; said sheep were supposed to have been killed by dogs, although the farmer did not see the dogs nor yet find the sheep, but is prepared to swear that he could track the dogs and sheep where they were chased into the woods, he (the farmer) says, when he went to see if the sheep were all right found the tracks of sheep and dogs in the woods, and could smell them, but could not find them, and has put a bill into the council for \$26, but council refuses to pay. Can he compel the council to pay under these circumstances, as dogs are exempt from tax-ation in this township, and seeing that he did not see the sheep chased by dogs?

No.

Lanark voted on a by-law to grant a bonus of \$10,000 in aid of an electric railway from Perth to Lanark. The by-law was carried by fifty four majority.

Hamilton Spectator:-A bill reducing the membership of county councils is a good move.

For Health.

AN IMPORTANT AMENDMENT TO THE ON-TARIO PUBLIC HEALTH ACT.

Dr. Harbottle, medical health officer for the township of Burford, in a recent letter to the press, draws attention to an import. ant amendment to the Public Health Act

The Ontario statutes for 1895, page 326, Whenever any medical health read: officer, sanitary inspector, or other health officer of the board of health, knows or has reason to believe that blood offal or the meat of any dead animal which has not been previously boiled or steamed when fresh, or before becoming putrid or decomposed, or which, although steamed or boiled, is putrid or decomposed, has been or is being fed to hogs, he may summon the owner, the person in charge, or any person found feeding the same, before a justice of the peace for violation of the provisions of this section, and whenever such blood, offal or decomposed flesh is found on any premises, the burden of proof that it was not intended to be so fed shall rest with the person charged. Should the charge be proven, the health officer making the charge may seize and carry away, or cause to be seized and carried away the animals whether dead or alive, to which the aforesaid blood, offal or unboiled or putrid meat has been fed, in order that the said animals may be destroyed or disposed of as to prevent them from being exposed for sale or used for food for man.

In reference to this the Burford doctor writes:

"Having about ten years ago notified the provincial board of health that raw blood and offal mixed with chop stuff was being fed to pigs, I consider the above a step in advance for public health, though not as perfect as it might be. Butchers ask me why should not the blood or offal of an animal that is considered fit food for man, not be fed raw to hogs? The answer is because that in the blood and offal of animals sold for food for man, considered as perfectly healthy by butchers, may exist the causes of disease to man, often fatal, always prejudicial, and pigs communicate those diseases to man, and it is important that they should not get such diseases from eating blood, when with care it can be prevented.'

His Regret

"The gineral was a great talker before he was elected," said one constituent in a tone of melancholy reminiscence.

"He was that," replied the other.

"But he don't seem ter have done much in the lines that he orated about."

"Mighty little. He says his hands were

tied." "I s'pose he tells the truth. But it does seem too bad that so many more of 'em gits their hands tied than ever gits tongue-tied.

Public School Act Forms.

Clerk's notice to trustees with blank requisition on Council for school moneys. Notice by township council re alteration of boundaries of section.

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

Agreement for engagement of teachers. Notice to parent or guardian of neglect to educate child.

Arrears of Taxes

The following forms will be appreciated by all clerks and treasurers having returns to make in connection with arrears of taxes: Clerk's notice of uncollected taxes.

Municipal clerk to county treasurer, nonresident tax roll.

Collector to treasurer, statement of uncollected taxes.

Municipal treasurer to county treasurer, statement of unpaid taxes.

County treasurer to municipal clerk, list of lands liable to be sold for arrears of

Municipal clerk to assessor, notice with list of lands liable to be sold.

Municipal clerk to county treasurer, occupied return.

County treasurer to municipal clerk, statement of arrears to be entered on collector's roll.

BLANK FORMS.

Miscellaneous Blanks

Declaration of office. Declaration of office [Sec. 271 a]. Declaration of auditor. Declaration of property qualification. Certificate of appointment of reeve. Certificate of appointment of deputy-reeve. Certificate of appointment of councillor. Pathmaster's schedule or return of statute

Pathmaster's notice re noxious weeds. Pathmaster's certificate of gravel drawn. Notice to attend court of revision. Oath of member of court of revision,

Notice of appointment to office. Collector's bonds.

Treasurer's bonds.

Orders on treasurer, in books of 100. Notice to contractors, jobs for sale.

Treasurer's tax deeds.

Affidavit to be taken by person having sheep killed.

Auctioneer's license. Pedlar's license.

Tile, Stone and Timber Drainage Act.

R. S. O., Chap. 38.

Owner's application for loan.

By-law imposing special rate. Statutory declaration of applicant for loan

required by Act of 1895. Debentures, with name of municipality, etc., to order. Section 5.

Blank Forms required by the Ditches and Watercourses Act, 1894

"It shall be the duty of the municipality to keep printed copies of all the forms required by this [Act."-Section 7, subsection 2.

B—Declaration of ownership.

C-Notice to owners.

D-Agreement of owners.

E-Requisition for examination by en-

Notice of appointment for examination by engineer.

Notice of filing award.

H-Engineers' certificates. Summons, appeal to judge.

Full explanatory notes are printed on each form.

Drainage Act Forms.

Petition of owners. Oath of engineer. Notice to party assessed Oath of member of court of revision. Summons, court of revision. Notice of complaint. List of appeals.

STATIONERY

	OTATIONERY.	
Writing paper— Foolscap, per ream	Legal cases, for filing papers, made from strong manilla, 5 x 12 inches flat, per dozen	Esterbrook's double spring No. 126, per box
No. 7 manila, per 1,000	page 9% x 14½ inches— 300 pages\$1.50 per quire 4 50 400 pages	Common pencils, rubber tip, per dozen. Rubber bands — Faber's assorted No. 400, per box
Address orde	ers to THE MUNICIPAL WORLD, St. Thom	Small bottles

PAGES MISSING