

THE MUNICIPAL WORLD

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

Vol. 8. No. 2.

ST. THOMAS, ONTARIO, FEBRUARY, 1898.

Whole No 86.

CONTENTS

PAGE

Editorial Notes—	
Two-year Terms.....	18
A Correction.....	18
The Assessment Amendment Act.....	18
Brockville Fire Department.....	18
Municipal Officers of Ontario—	19
Clerk, Township of Goderich.....	
Clerk, Township of Malden.....	
Clerk, Township of Sophiasburg.....	
Clerk, Township of South Dorchester.....	
Clerk and Treasurer, Richmond Hill.....	
The Municipal Act, 1898.....	20
County Valuers.....	21
Member's Wages.....	21
Practical Suggestions as to the Duties of	
Boards of Health in rural municipalities.....	22
Good Roads and Dairying.....	23
From Inaugural Addresses.....	24
Bridges.....	24
The London Disaster.....	24
Lack of System.....	24
Good Roads in Quebec.....	25
Objections to Steel Trackways.....	25
Question Drawer—	26
29. Dogs May be Killed.....	
30. Treasurer a Trustee.....	
31. Auditor for 1897 may be Reeve for 1898	
—Nominations.....	
32. Mortgagee not Councillor—Proceedings	
to disqualify.....	
33. Date of meeting—Division Court Clerk or	
Councillor.....	
34. No Nominations—Effect of—Legal Post-	
ponement of Tax Sale.....	
35. Hotels and School Trustee Elections—	
Trustee Voters' List—Husband and	
Wife may Vote—Municipal Auditor	
and School Accounts.....	
36. Bonus—Factory—Company Formed—	
Stockholder or Councillor.....	
37. When First Meeting of Council should be	
Held.....	
38. School Treasurers and Auditors—Railway	
Statute Labor, Where to Perform.....	
39. Clerk Entitled to Registration Fees.....	
40. High School Expense—Township Grants.....	
41. Mayor's Vote—Non-Attendance of Mem-	
bers does not Disqualify Council.....	
42. Village Incorporated—School Section	
Arbitrators—New Sections Wanted.....	
43. Councillors Resignation—Appointment of	
Clerk—Survey of Road Lines—Cost of.....	
44. Clerk to Preserve all Records.....	
45. Payment of Reeve and Councillors for	
services.....	
46. Road Lines.....	
47. Fence on Road Allowance—Road Lines.....	
48. Given Road—Collector's Seizure.....	
49. Nomination and Resignation—Assessor	
or Councillor.....	
50. Vote on By-Law—Duty of Council.....	
51. Nominations and Resignations.....	
52. Township Grants to High Schools.....	
53. Clerk's Registration Fees—Boards of	
Health.....	
54. Trustee may be Treasurer.....	
55. Hotelkeeper and Auditor.....	
56. Orders on Treasurer.....	
57. Clerk not Assessor, etc. Proceedings to	
Fill Vacancy in Council.....	
58. By-law on Percentage for Payment or	
Non-payment of Taxes.....	
59. Length of Nomination Meeting.....	
60. Councillor—Declaration of Office—	
Vacancy.....	
61. By-law to Open County Line.....	
62. Disfranchised—Not on Voters' List.....	

Calendar for February and March, 1898.

Legal, Educational, Municipal and Other Appointments

FEBRUARY.

1. Last day for Railway Companies to transmit to Clerks of Municipalities statements of railway property—Assessment Act, section 26 (28).
Last day for Collectors to return their roll and pay over proceeds.—Assessment Act, section 132 (144-1).
Last day for County Treasurer to furnish Clerks of Local Municipalities with list of lands in arrears for taxes for three years.—Assessment Act, section 140 (152).
2. First meeting of High School Boards and Boards of Education at 7 p. m., or such other hour as may have been fixed by resolution of former board, at the usual place of meeting of such Board.—High Schools Act, section 13.
5. Make return of deaths by contagious diseases registered during January.
15. Last day for Assessors to begin to make their rolls.—Assessment Act, section 49 (55).
28. Last day for Councils to pass By laws limiting number of Tavern Licenses to be issued for the ensuing year, or for imposing a larger duty for tavern or shop licenses.—Liquor License Act, section 29 and 34.
Last day for City and Town Councils to pass by-laws to prescribe further requirements in taverns.—Liquor License Act, section 42.

MARCH.

1. 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—Separate School Act, sec. 40.

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.

63. Clerk not Collector or Assessor.....	
64. Village Council no Power to License	
Hawkers.....	
65. Expenditure of Statute Labor on Roll—	
Councillor may be Commissioner—To	
Abolish Dog Tax.....	
66. Exemptions from Distress for Taxes.....	
67. Married Women no Vote—Returning	
Officer a Candidate.....	
68. Farmer's Son—Voters' Lists—Vote—	
Refund School Rates.....	
69. Township Hall—In New Village—Burn-	
ed—Insurance.....	
70. Married Woman's Vote for School	
Trustee.....	
71. Refusal of Ballot—Owner or Tenant to	
Vote—Illegal Voting.....	
72. Collection of Arrears of Taxes.....	
73. Collector's Seizure—Time for Sale.....	
74. Taxes—Unpatented Lots.....	
75. Non resident Statute Labor—Clerk not	
Reeve.....	
76. School Property Permanent Asset.....	
77. Assessment of Railways—Not Street	
Railways, etc.....	
78. Vote of Parties Exempt from Taxes—	
Alien's Wife no Vote.....	
79. By-law Passed Between 1st and 10th	
January.....	
80. Changes in Polling Sub divisions.....	
81. Expenses School Section Debenture By-	
law.....	
82. Equalization of Union School Section.....	
83. Town Treasurer may be Secretary-tre-	
asurer of School Board.....	
84. Application for Clerkship.....	
85. One Person not Eligible.....	
Assessor's Duties.....	32

THE KLIP BINDER.



The "Klip" will enable you to bind all the papers you take. It can be put on in ten seconds. No directions needed. Price, per pair, with opening keys, 25 cents. Klips, per pair, 15 cents. Four sizes.

The Municipal World

PUBLISHED MONTHLY

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

K. W. McKAY, EDITOR,

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

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 our risk.

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

Address all communications to

THE MUNICIPAL WORLD,

Box 1252, St. Thomas, Ont.

ST. THOMAS, FEBRUARY 1, 1898.

The ratepayers of Chatham at the municipal elections decided to abolish the ward system of representation in the city council. Sub-section 3 of section 2 of the Municipal Amendment Act in this issue shows how the council will be elected in the future.

The Municipal Amendment Act published in this issue makes an important change in the constitution of town councils by reducing the number and abolishing the ward system. This was a much needed reform which can be still further improved by electing the councillors for two years, one-half to retire each year.

Owing to the large and increasing demands on the Question Department of this paper the Legal Editor has made arrangements for such assistance as may be necessary to enable him in the future to answer all mail questions promptly and also to give more attention to the drafting of by-laws and other work entrusted to us by councils.

A circular issued by a so-called municipal printing company, offering to do all the printing, etc., of a municipality for a lump sum, irrespective of requirements, leads us to suggest that local printing offices are entitled to all the work of the municipalities in their district, and should be supported by the council to that extent. The first cost of assessment and collector's rolls, election supplies and other forms used in limited quantities is greater than the demand on local offices will warrant and to supply these, municipal publishers are necessary. The supply department of this paper is receiving an encouraging support, and the publishers are thereby enabled to give the municipal officers the benefit of a paper that will assist them in a practical way in the discharge of their duties.

Two-Year Terms.

A NECESSARY REFORM.

When the bill relating to the constitution of town councils was before the Municipal Committee, an interesting discussion took place in reference to councils generally. Mr. Pattullo, the member for North Oxford stated that:

When town and county councils were dealt with as they should be by the Government he thought that two things should be borne in mind. The ward system had done a great deal to promote sectionalism and petty jealousy in municipalities and to prevent good men from entering municipal life, and in the distribution of public money for public improvements it had resulted in waste and inefficiency.

The basis of a reformed municipal system should include the abolition of wards. Where, however, public opinion strongly favored the ward system, it might be allowed to express itself after trial by returning to it on a decisive vote of the qualified ratepayers. But the most important reform which he would urge would be a two years term for township and town councillors.

TWO YEARS' TERMS.

Every municipal councillor should sit for two years, instead of for one as at present, and half the councillors in each municipality should be elected each year. Thus there would be an election each year, while municipal representatives would have a longer tenure of office than at present. He contended that this would result in better men, better work and increased experience and efficiency in the transaction of municipal affairs. If the principle of a two years' term were sound for school boards and county councils, it ought to be good enough for township and town councils. This he felt was more important than the reforms which had been suggested in the discussion of the present bill.

It was not desirable that municipal councils should be either too small or too large; but there should be a longer tenure of office than one year. An election over the whole municipality would, according to all past municipal experience, improve the character and the efficiency of municipal bodies.

ENDORSED BY THE OPPOSITION.

Mr. Whitney, leader of the Opposition, discussed the subject briefly. He said that of all the members who had spoken on Mr. Caven's bill the member for North Oxford had most nearly expressed his own views. He thoroughly agreed with what had been said in reference to the ward system and was disposed to think that a term of two years would be an improvement. He was also of opinion that the Government should itself deal with the question rather than a private member, and urged them to bring in a measure to this effect during the present session.

Premier Hardy pointed out the difficulties in securing an agreement among members of the House on such a subject. This had been illustrated last session. Everybody had theories and a plan of his own and it seemed almost impossible to frame a bill that would please all or express the consensus of opinion in the House. He did not hold out much hope of the present bill going through this year, or indicate any intention on the part of the Government of re-introducing such a measure as he had proposed last session, but which was defeated in the municipal committee.

A Correction.

In Dr. Bryce's paper published in the January issue, the years 1894 and 1896 in the second paragraph should read 1884, 1886.

The Assessment Amendment Act, 1898.

1. Sub-section 2 of section 74 of the Assessment Act, is amended by striking out all the words thereof down to and including the word "survey" in the tenth line thereof, and by inserting in lieu thereof the following words: "Whenever it shall be shown to the satisfaction of the court that taxes are or have become due and owing upon a parcel of land assessed in one block but which block has subsequently been sub-divided, the said court upon an application of or on behalf of any person claiming to be the owner of one or more lots or one or more parcels of such divided land"; also by inserting the words "or parcels" after the word "lots" in the twelfth line, and the words "or parcel" after the word "lot" in the fifteenth line.

2. Section 147 of the said act amended by adding the following proviso at the end thereof:

"Provided that the provision requiring the collector to furnish a duplicate of such return to the clerk of the municipality and that the clerk shall mail a notice to each person appearing on the roll with respect to whose land taxes appear to be in arrear for that year, shall not apply to a city, but in lieu thereof, the treasurer shall give the notice hereinbefore directed to be given by the clerk."

3. Section 174 of the said act is amended by substituting the words "lands for" for the word "non-resident" in the third and fourth lines of the said section.

4. Section 177 of the said act is amended by adding thereto the following sub-section:

(3) In cities, instead of advertising as in this section is provided, the treasurer may have the advertisement published in the *Ontario Gazette* as hereinbefore provided, and then publish in at least two newspapers published in such city a notice announcing that the list of lands for sale in the municipality for taxes has been prepared, and copies thereof may be had in his office, and that the said advertisement embracing such list is being published in the *Ontario Gazette* (inserting the dates of such publication), and that in default of payment of the taxes, as shown in the said list, on or before the date fixed for the sale, the lands set out in the said list will be sold for taxes at such date.

5. Sub-section 3 of section 184 of the said act is amended by striking out the word "three" in the tenth line thereof and substituting therefor the word "seven".

Brockville Fire Department.

The energetic chairman of the Brockville Fire and Water Committee, Mr. F.G. McCrady, is determined to keep up the efficiency of the Fire Department. That his determination is a wise one is shown by the following report, recently presented to the council by the fire chief:

During the year 1897 there were twenty-five alarms of fire, being the lowest number in several years, and with the exception of the fire at the foundry of the Cossitt Bros. Co. (Limited) the year would have been a "record-breaker" for the small insurance loss. Cossitt Bros. loss, insurance, was \$2,052; for the other twenty-four fires the loss was only \$64.75, or total loss by fire for the year ending December 31, 1897, \$2,116.75.

The chief takes this opportunity of stating that with the additional six men which have been added to the Fire Department for night duty he is sure to hold up the present rating of the town and give good satisfaction to the citizens generally.

The delay in connection with the publication of the Revised Statutes is owing to the rush of business connected with the session of the Legislature. The Queen's printer informs us that he now expects to have them ready by the end of February.

Municipal Officers of Ontario.

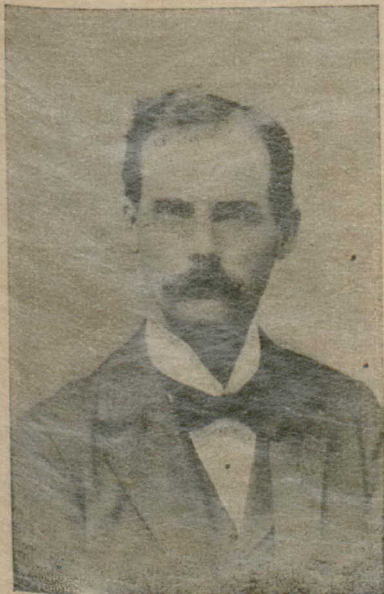
Clerk and Treasurer, Richmond Hill.

Mr. Teefy was born in Ireland in 1822, and came to the town of York (now Toronto) with his parents in 1824. He was educated at Boyd's Bay Street Academy,



MR. M. TEEFY.

and during the years 1835 to 1840 he served his apprenticeship in the *Patriot* printing office. He moved to Richmond



MR. JAS. HONOR.

Hill in 1846, and was appointed postmaster in 1850, a justice of the peace in 1853, a notary public in 1863 and clerk and treasurer of the village council at the first meeting in January, 1873.

Clerk, Township of Malden.

Mr. Honor was born in Malden in 1855, he received his education in the public school and is at present engaged in farming. His first municipal office was that of township auditor, in the following year, 1882, he was appointed assessor which office he held for seven years, until his appointment as clerk in 1889. His township is one of the most progressive in the Province, having abolished the statute labor system of road maintenance some years ago.

Clerk, Township of Sophiasburg.

Mr. Randall was born in Sophiasburg in 1826. As a youth he was unfortunate, having lost his right hand and had his left leg partially paralyzed before he reached the age of five years. He was educated in the public schools, commenced teaching when fourteen years of age, and



MR. A. B. RANDALL.

attended the Normal School in 1853. After teaching for twenty years he was in a general store and for two years a telegraph operator, owing to ill health he then commenced the business of wagon making, doing the woodwork, painting and trimming, until his appointment as township clerk in 1883. In addition to his municipal office he is now division court clerk, commissioner in H. C. J. and issuer of marriage licenses. Mr. Randall has always been determined to do with one hand what other persons do with two, and is certainly entitled to the great measure of success that has rewarded his efforts.

Clerk, Township of South Dorchester.

Mr. Taylor was born in Dorchester in 1862, and was educated in the public school and St. Thomas Collegiate Institute. He taught school for a number of years, and was appointed clerk in 1891. He is secretary of the Lyons and Belmont Cheese Companies and agent for the Mutual Fire Insurance Company of North and South Dorchester. He is an active



MR. D. TAYLOR.

member of the A. O. U. W., and has been Recorder of Belmont Lodge since 1893.



MR. N. STURDY.

Clerk, Township of Goderich.

Mr. Sturdy was born in Huron County, and is engaged in farming. He was appointed Clerk five years ago and was County Auditor last year.

Municipal Amendment Act, 1898.

1. (1) Sub-section 4 of section 30 of the Act respecting the provisional county of Haliburton is hereby amended by striking out the words "who are entitled to vote" in the third line thereof and substituting therefor the words "actually voting."

(2) Sub-section 5 of section 30 of "The said Act respecting the Provisional County of Haliburton" is hereby amended by striking out the word "twenty" in the second line thereof and substituting therefor the word "fifteen."

TOWN COUNCILS.

2. "The Municipal Act" is hereby amended by adding thereto the following section:

71a.—(1) The council of every town having a population of not more than 5,000 by the last Canadian census shall consist of a mayor, who shall be the head thereof, and of six councillors to be elected by a general vote.

(2) At any time after two annual elections have been held under the provisions of this section, the council of the town may, and upon a petition of twenty per cent. of the electors, shall, at the time of holding an annual election, submit a by-law providing for the division of the town into wards. If the said by-law shall receive the assent of a majority of the electors voting thereon, one councillor shall thereafter, and so long as the said by-law shall remain in force, be annually elected by the electors of each ward, and the remaining councillors, to complete the full number of six, shall be elected as in sub-section one of this section is provided. The proceedings in regard to the submission of any such by-law both as to its enactment and repeal shall be as provided in this Act in regard to by-laws requiring the assent of the electors.

(3) The council of any town having a population of more than 5,000 and the council of any city having a population of 15,000 or less may by by-law provide that the council of such town or city shall be composed of a mayor and one alderman for each 1,000 of population to be elected by general vote, but such by-law shall not come into force unless and until it has first been submitted to a vote of the electors according to the provisions in this act in regard to by-laws requiring the assent of the electors. For purposes of this section, the population of any city or town shall be determined by the last census of the Dominion of Canada. The persons entitled to vote upon such by-law shall be those who are entitled to vote at municipal elections. Where a vote of the electors within one year of the passing hereof has been taken substantially upon the questions which would be submitted under the aforesaid by-law, it shall not be necessary to submit the by-law to the electors unless the council otherwise determine.

This section shall apply to towns and cities above mentioned notwithstanding anything contained in any act of incorporation or other act, but shall not affect the councils elected for the present year.

3. Section 72 of the said act is hereby amended by striking out all the words after the word "councillors" in the second line thereof and substituting therefor the words "who shall be elected by a general vote."

4. Section 73 of the said act is hereby amended by striking out all the words after the word "councillors" in the second line thereof and substituting therefor the words "who shall be elected by a general vote."

5. Section 74 of the said act is hereby amended by striking out the words and figures "sections 71 to 73" in the first and second lines thereof and substituting therefor the word and figures "section 71."

HOUR FOR CLOSING POLL IN CITIES

6. Sub-sec. 4 of sec. 128 of the said act is amended by adding thereto the following proviso: "Provided, however, that in cities of over 100,000 inhabitants the council may by by-law to be passed before the fifteenth day of November in any year extend the time for holding the election until seven o'clock in the afternoon and no longer."

PLACE FOR COUNTY COUNCIL NOMINATIONS.

7. Paragraph (a) of sub-section 2 of section 132 of the said act is amended by adding thereto the following proviso: "Provided that the said nominating officer, in case there is, in his opinion, no suitable place within the county council division at which to hold the nomination, may name some place within a city, town or village adjacent to the county council division in which the election is to be held."

8. Section 299 of the said act is hereby amended by striking out the words "one of whom shall be such person as the head of the council nominates," in the the fourth and fifth lines thereof.

APPOINTMENT OF AUDITORS.

8. Sub-section 1 of section 301 of the said act is repealed and the following is substituted therefor:

"The council of any municipality may pass a by-law declaring that it is expedient to appoint an auditor or auditors for the municipality in the month of November or in the month of December in each year, and thereafter while such by-law remains in force, the council shall appoint an auditor or auditors in the month of November or in the month of December, according to the tenor of the by-law, instead of at its first meeting after being duly organized."

10. Section 309 of the said act, is repealed and the following is substituted therefor:

"Notwithstanding anything in this act contained, the council of any municipality may appoint an auditor, who shall daily or otherwise as directed by the council, examine and report and audit the accounts of the corporation in conformity with any regulations or by-laws of the council, and who shall perform such other duties as the council may by by-law direct."

TREASURER'S STATEMENT OF PAYMENTS TO OTHER MUNICIPALITIES.

11.—(1) The treasurer of every municipality paying money to the treasurer of any other municipality, shall, on or before the seventh day of January in each year, make up a statement in detail showing the amounts of such payments and the dates of the same for the year ending on the 31st day of December last preceding, and he shall transmit such statement by registered letter to the head of the municipality, to whose treasurer the payments have been made.

DUTY OF REEVE OR MAYOR.

(2) The head of every municipality, upon receiving such statement, shall cause the same to be read at the meeting of the council and shall also deliver the statement to the auditors of his municipality before the auditing of the accounts of the previous year.

REGISTRAR'S STATEMENT.

12. Every registrar of deeds, shall, on or before the seventh day of January in each year, make up and transmit to the head of any municipality to which he has made payments in accordance with the provisions of the "Registry Act" during the preceding year a statement signed by him showing the amounts so paid and the dates of payment, and the head of the municipality receiving such statements shall cause same to be laid before the auditors when auditing the accounts of the previous year, and shall also read such statements at the first meeting of the council held after the receipt thereof.

AUDITORS TO STAMP AND INITIAL VOUCHERS.

13. The auditor or auditors of every municipality after the examination of every account, voucher, receipt and paid debenture submitted to them for audit, shall stamp in indelible letters thereon the word (audited), and shall also initial the same, and the municipality shall furnish a suitable stamp and pad for that purpose.

COLD STORAGE.

14. The said act is amended by adding the following section thereto:

331a. The corporation of any city may

establish and carry on the business of cold storage in connection with or upon the city's market property, and may pass by-laws therefor.

15. Sub-section 1 of section 386 of the said act is hereby amended by inserting therein after the words "public school houses," in the ninth line thereof, the words "or for electric light works in towns having a population of 5,000 or under."

LIMIT OF AMOUNT TO BE BORROWED.

16.—(1) Sub-section 2 of section 435 of the said act is repealed and the following substituted therefor:

"(2) The amount so borrowed and outstanding shall not, in the case of any municipality other than a county, exceed eighty per cent. of the amount collected as taxes, to pay the ordinary current expenditure of the municipality in the preceding municipal year, and in the case of a county, the amount so borrowed and outstanding shall not at any time exceed the amount to be raised and paid over to the county by the local municipalities therein for ordinary expenditure for county purposes for the current municipal year, and in the event of any council authorizing the borrowing of any larger sum than the amount limited by this sub-section, the members of the council who vote therefor shall be disqualified from holding any municipal office for the period of two years.

(2) The said sub-section 2 shall not be held to have applied heretofore to a town or township any portion of which is situate within two miles of a city containing more than 100,000 inhabitants, nor shall the said sub-section apply to such town or township until the last day of the next ensuing session of this Legislature, but it shall thereafter apply to such municipalities.

17. Section 506 of the said act is hereby amended by adding thereto the following sub-section:

"(2) In the case of the Crown Attorney of the city of Toronto, the City Council of the city of Toronto shall provide proper offices, together with fuel, light, stationery and furniture."

18. Sub-section 1 of section 565 of the said act is amended by striking out the words "water privileges; and they may for the purpose of such acquisition, development repairs and user," in the 8th and 9th lines, and inserting in lieu thereof the words "water privileges and lands, including the erection, improvement and repair of buildings in connection therewith; and they may for the purposes aforesaid."

19. Section 574 of the said act is amended by adding the following sub-section thereto:

"5. For authorizing the Park Commissioner or other officer appointed by the council of any city of over 100,000 inhabitants to cut down and remove all decayed trees, and remove and transplant any trees, shrubs or saplings growing or planted in any public place, square, highway, street, lane or alley, or other means of communication under its control, after giving forty-eight hours notice of the intention so to do, and the corporation shall not be liable to any owner or owners of adjoining property for any act so performed." Provided that no live tree, unless within 20 feet of other trees, shall be removed without the consent of the owner of the property in front of which such tree is situate.

AGREEMENTS RE FIRE ENGINES AND ROAD MACHINERY.

20. Section 687 of the said act is hereby amended by adding thereto the following sub-sections:

(7) The councils of two or more adjoining municipalities, whether in the same county or not, may enter into an agreement for the purchase of and may purchase jointly a fire engine and other appliances for the purpose of fire protection, or roadmaking machinery and appliances. The councils of such municipalities may in and by such agreement determine the proportion of the purchase money and yearly cost of managing and maintaining such fire engine and appliances or other machinery and

appliances to be borne by each municipality, and the place or places where the same shall be kept, and all other matters and things necessary and proper in the maintenance and use of the engine and other machinery and appliances, and each council shall, as to the assessing and levying of its proportion, proceed as hereinbefore in this section provided.

(8) Where the councils of two or more municipalities purchase a fire engine and appliances or roadmaking machinery and appliances jointly, the Reeves of such municipalities shall be the trustees, having the care and control of such engine, machinery and appliances.

SPECIAL DRAINAGE DEBENTURES.

21. (1) In the case of any drainage work heretofore constructed and to be executed by pumping, embanking or other mechanical operations, the cost of which exceeds the sum of \$25,000, the council of any municipality which has issued debentures to provide for payment of the cost of said drainage work by annual instalments of principal and interest, may from time to time issue debentures bearing interest at a rate of not less than 4 per cent. per annum, payable half-yearly, for the purpose of paying off and retiring, as they fall due, the debentures, or any of the debentures, falling due during the first five years of the term during which the debentures issued for the cost of constructing the drainage work are payable, and with the proceeds of the said debentures so issued may retire the debentures falling due during the said period of five years, or any of them.

(2) The debentures issued under this section shall not exceed five in number and shall be for equal amounts, and one of such debentures shall be made payable in each year, commencing with the first year after the expiration of the period during which the debentures issued for the cost of construction of such drainage work are to be paid off.

(3) Any council which issues debentures under this section shall levy in each year after the issue thereof a special rate upon the property assessed for the drainage work for the payment of the interest falling due from time to time on the said debentures, and shall also levy in each year in which any debenture issued under this section falls due a special rate on the property so assessed sufficient to pay off such debenture.

(4) This section shall remain in force for a period of three years from the date of the passing of this Act, and at the expiration of the said period shall be deemed to be repealed, but this shall not affect the validity of any debentures issued or other acts lawfully done under this section while the same remains in force.

22. Sub-section 3 of section 4 of "The Act respecting the Slaughtering of Cattle and the Inspection of Milk and Meat Supplies of Cities and Towns" is repealed and the following substituted therefor:

(3) "This section shall not come into operation and no proceedings thereunder shall be taken until the close of the next session of the Legislature."

CITIES MAY BONUS IRON WORKS.

23. "The Municipal Act" is amended by inserting therein the following as section 700a: 700a. The council of any city may pass by-laws for granting aid by way of bonus to promote the establishment of rolling mills and iron works in the same manner and to the same extent and subject to like terms and conditions as in the case of by-laws for granting aid in the promotion of iron smelting works, and all the provisions of the last preceding section shall apply to by-laws for granting aid to promote the erection or establishment of rolling mills and iron works which may hereafter be passed, or which, since the first day of January, 1898, have been submitted to and have received the assent of the ratepayers of any city qualified to vote thereon, and may hereafter be passed by the council of such city.

County Valuers.

A report laid before the County Council of Elgin at their January session showed that in thirty-two counties of the Province from which returns had been received ten had appointed valuers.

1. In Ontario valuers were appointed seventeen years ago. Each of their reports have been satisfactory, except the last one, which was appealed by four municipalities to the County Judge and finally settled. In this county three valuers were appointed. They received no directions from the County Council, except to perform their duties as required by statute. They were paid \$200 for the valuation.

2. In Dufferin two valuers were appointed, and reports were satisfactory. They were directed to go up and down the concessions of each township and value the lots at so much per acre; also to note improvements as to buildings, etc. For this they received about \$300 each.

3. In Bruce two valuers were appointed. No directions were given. They received \$3 per day when actually employed.

4. In Grey three valuers have twice been appointed, the last time in 1883, and the report was satisfactory. The following directions were given by by-law of the County Council:

(1) "They shall provide themselves with a book or books, in which they shall keep a record of their proceedings as valuers.

(2) They shall commence on the 15th of February and continue until the work is fully completed.

(3) It shall be their duty, as far as practicable, to ascertain the relative value of the real property in each municipality in the county.

(4) They are required to note, as near as possible, the general character of the different parts of each township, classifying the same as rock, swamp, stony or good land, according to circumstances, and shall fix an average cash value on the lands in each such locality to the best of their judgment, it being most desirable that the work should be thoroughly done.

(5) After having inspected the several municipalities, they shall, from the information obtained by them, fix the average value of each municipality to the best of their judgment in all cases, keeping in view the amount of cleared land, facilities of market and any other special advantage one municipality may possess over another.

(6) They shall also note the several towns and villages in each municipality and report on the value thereof from such sources of information as they may possess themselves of.

(7) Should any other matters that may be considered of importance for the information of the council occur to the valuers in connection with their duties they were to report the same to the council.

(8) On the final completion of their labors they shall report to this council the results of their valuation under oath.

The valuers were paid \$3 per day while actually engaged, exclusive of stationery. They were required to hand in a detailed statement as to their work each day.

5. In Hastings two valuers were appointed in 1866. Their report was not satisfactory, and was never adopted.

6. In Wellington two valuers were appointed, and their report was satisfactory. They were directed to value the real property in the various municipalities as required by statute.

7. In Victoria two valuers were appointed in January, 1896, and reported in June, 1897. Some complaints were received from municipalities, but no appeals, and the report was adopted by the council. They were directed to value each lot and sub-division of lot forming or constituting a separate property, entering each lot or property and the value thereof in books provided by the council, and for this they were to be paid the sum of \$500 each.

8. In Frontenac three valuers were appointed in 1876, but their report was very unsatisfactory. They were paid \$650.

9. In Perth two valuers were appointed, and their report was satisfactory. No directions were given them. They received \$630, being ninety days each at \$3.50 per day.

10. In Peterborough two valuers were appointed, and their report was satisfactory. They valued each lot separately and received \$500 each.

MEMBERS' WAGES.

The same report stated that in twenty-six of the counties the members of the council receive \$3 per day and mileage for attendance at sessions and committees; in five counties they receive \$2 per day, and in one county \$3 per day for attending meetings of council and \$2 per day for committees.

The city engineer of Guelph is preparing plans for a sewage system. The disposal of the sewage will be accomplished by filtration through the soil.

The model roads constructed during recent years by the Massachusetts Highway Commissioners are furnishing object lessons to the local authorities which they are taking very much to heart. A striking proof of this is the fact that while in 1892 there were 27 steam rollers engaged on township roadmaking, there were 125 rollers in 1897, and the number of stone crushers has increased in proportion. The commission builds these roads in short sections far apart, the 45 miles constructed during the past year being located in 80 townships. The result of this widespread building of model highways is the education of the people generally to what a good road really is, and their refusal to accept anything else from their local builders.

Practical Suggestions as to the Duties of Boards of Health in Rural Municipalities.

By P. H. Bryce, M. D., Secretary Provincial Board of Health.

In a previous letter I pointed out the steps by which the work of boards of health has progressed since 1882, in Ontario, the reasons why such good work has been done by them as at present constituted, and endeavored to make clear the limitations of such work—owing to their operations as now over limited areas—and pointed out how municipal evolution in Ontario and the health and municipal needs of the province now demand the adoption of larger sanitary areas, over which a medical health officer, trained along the lines of modern biological and chemical science, should be appointed in every county, to devote all his time and energies to work directly or indirectly connected with the public health.

I shall indicate as briefly as possible what he would be able to do if a number of rural municipalities were grouped under his jurisdiction as is now provided for under an amendment to the Public Health Act in 1890.

CONTROL OF FOOD PRODUCTS.

In our older and most progressive counties there are three chief classes of food produced; animal products, such as cheese and butter, dressed meat products, and fruit products. Taking the question of the relation of such an officer to the cheese and butter produced in a single county I shall illustrate by taking the work in a single county as Elgin. In Elgin there were twenty-three cheese factories in operation in 1896. From the total milk supplied I have estimated that 9000 cows were utilized to supply the 34,339,669 pounds of milk to the factories, sent by 1664 patrons. There were thus for an assumed 150 days an average of almost exactly 10,000 pounds of milk used by each factory daily, or 1000 gallons of a most readily decomposable fluid to be disposed of after separation from the whey in addition to all the floor washings of the factory. The history of twenty-five years cheese-making and of many years' inspection by travelling inspectors, the complaints of the cheese buyers, and the appeals to the Provincial Board of Health to aid in some manner to institute sanitary measures for dealing with these waste products, fully illustrate the failure of the past methods to effectually deal with such. Their immediate effects are to produce a notable deterioration in the commercial value of the factory products and to create, with the piggeries often close to them, the most serious nuisance which health officers have to deal with in a rural municipality. The evil continues for three reasons; first, members of rural councils and health boards are very often patrons of the factory, second, that though they may be

anxious to do something they do not know how to effect the remedy, and third, that the inspector who has several hundred factories to inspect cannot enforce improvements nor direct their completion. Such work a county medical officer with twenty-three factories in his district and exact knowledge of the methods of sewage disposal, could direct and see the factory placed in a sanitary condition.

INSPECTION OF CATTLE.

In addition to the sanitation of the factory, there is the general interest attaching to the cows supplying the milk. It is wholly contrary to experience that all the 9,000 cows should be in good condition, and when tuberculosis is being proved to exist in so many herds even in limited degree it is plain that there should be established means of supervision of herds supplying this essential article of food to the people. The same principle of inspection should apply even more to animals slaughtered for meat, since many, which by reason of their diseased condition would not pay as milk producers, are only too quickly hurried off to the butcher. This necessary work naturally brings the officer, who by his laboratory is in a position to aid the veterinarians by determining with precision the nature of the diseased tissues, into the closest touch with those of his district.

INSPECTION OF DISEASES OF FRUIT.

In the new and so recently developed field of fruit raising there is a field which is immediately related to the laboratory work of the biologist. The matter of fruit diseases is very largely indeed a work in the biology of fungi and bacteria. Their life-processes are the same as those of the micro-organisms of fermentation, of putrefaction, and of contagious diseases in men and animals. The student of one obtains knowledge of all, so that the medical biologist with a laboratory not only studies diphtheria and tuberculosis but equally studies fermentations and fungi.

INVESTIGATION OF OUTBREAKS OF CONTAGIOUS DISEASES.

As to what such an officer would do in dealing directly with contagious disease outbreaks actually present in man I need hardly point out. In his laboratory he would determine within twenty-four hours the character of every case of suspected throat disease a swab from which was sent to him, and on his report the sanitary inspector of the township would take action at once with the local physician to isolate the patient. Further, he would keep on hand antitoxins for diphtheria, tuberculin for cattle, vaccine matter for vaccinating school children of his district, all of fresh and approved quality. What a boon to the busy local practitioner such an officer would be, may be shown by the single illustration that for one city of 10,000 the provincial board of health within the last three months of

1897 examined over 300 swabs from throats in diphtheria cases, and enabled the local physicians and local boards of health to isolate cases till danger as indicated by the freedom of the throat from bacteria had passed.

INSPECTION OF SCHOOLS.

Such an officer would, however, extend his practical work to inspection of all school buildings within his district, and these give practical effect to the recommendations of the County School Inspector in the matter of ventilation, sanitation of outbuildings and the condition of the water supply. He would, however, do much more than this. He would systematize enquiry into the cause of absences from school of the children, and take immediate steps to limit the spread of any outbreak of disease, since, as the Public Health Act requires, every teacher is required to notify the health authorities of any actual or suspected case of disease in the schools.

But inasmuch as it is yearly being made plainer from the mortality returns for the Province that typhoid fever prevails almost wholly in those municipalities which have no public water supply, and is directly traceable in almost every case to polluted well waters, such an officer would not only extend his investigation to different farm and village premises, but would be on hand whenever a case was reported to actually examine the supply of drinking water, and not only prevent second cases on the premises, but also the extension of the disease to persons who might receive milk and milk products from those places where infected water is used to wash milk cans.

SANITARY SURVEY OF COUNTIES.

Such and other similar work done would become the routine work of such an officer, while in many counties he could gradually collate such a mass of evidence and experience as would determine what telluric and malarial influences are at work as undrained soils, drowned land, mill ponds, etc., causing a more or less constant depreciation of the health of residents upon certain areas. But enough has been said to indicate what a boon such a trained expert officer would be to every community, and it appears to us that little more is needed than to point out the facts, which have here been set forth to the members of our rural councils and to point out the economy of such a measure, not only in lives and in commercial advantages, but also in actual salaries for health officers, in order to have such desirable changes speedily brought into effect.

At the recent municipal election in Chatham a plebiscite was taken regarding the permanent employment of a city engineer, which resulted in 886 votes for a city engineer and 209 against—a majority of 677 in favor of such an official.

ENGINEERING DEPARTMENT.

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

Good Roads and Dairying.

There are two distinct objects before the dairymen of Ontario to-day. One of these is the securing of a better quality of butter and cheese, in order that the Canadian product will be superior to all other brands of offered for sale in the foreign market. The second of these objects is the cheaper manufacture of butter and cheese.

By producing cheese and butter more cheaply they can be sold at a profit more cheaply, thereby enabling Canada to undersell and drive from the foreign market, more particularly the English market, other competitors. Not only will cheaper production give greater control of this market, but with lower prices there will be a greater demand for the dairy products of Ontario and a greater quantity consumed, for it need scarcely be said that the majority of families in the old world, as well as in the new, are compelled to practice economy in their domestic affairs, and butter at 15 cents a pound and cheese at 12 cents a pound will find a much greater sale than is created when butter is at 25 cents and cheese at 20 cents. Canada has secured about 70 per cent. of the English cheese market, and there appears to be no reason why this country should not obtain the greater part of the remainder.

Good roads would very materially assist in producing a better quality of butter and cheese, and in decreasing the cost of their manufacture. With regard to the latter of these, reducing the cost of manufacture, by means of improved roads the milk could be drawn greater distances, enabling, in some cases, one factory to do the work for which two are now required. Not only so, but in many sections farmers living comparatively close to the factories are prevented from sending their milk to the factory by means of the bad roads to be traversed. To increase the output of the factories means a great reduction of employees and the cost of the plant required are very much the same for manufacturing a small amount of cheese or butter as for manufacturing a large amount. This is a principle which is found in every variety of manufacturing industry, and cheese factories and creameries are not an exception to the rule.

As an illustration of this, and one which is directly in point, we have the largest creamery in the world in St.

Albans, Vermont. Between 3,000 and 4,000 pounds of butter is the daily output. St. Albans is a railway centre, and because of this the creamery was located there, in order that milk could be brought hundreds of miles by rail. By manufacturing in large quantities they can afford to pay the cost of railway transportation. Railways are merely smooth, hard roads with easy grades, making carriage cheap. What railways have done for the creamery in St. Albans good roads will do on a smaller scale for the creameries and cheese factories in Ontario.

Good roads would decrease the cost of drawing milk from the farm to the factory and the cheese from the factory to the railway. The milk routes could be made longer and larger loads could be carried. It was a few years ago stated before the Dairymen's Association by Mr. Andrew Pattullo, M. P. P., at that time its president, that the actual cost of drawing milk to the factory amounted to \$1,000 for each factory, and probably more. In



A ROCK CRUSHER NEEDED.

consideration of the longer routes and larger loads one can readily believe that good roads would reduce this expenditure by one-third. There are 1,100 factories in this Province, and the saving from this item alone would amount to between \$300,000 and \$400,000 annually.

There is a feeling, and a very general one, that the cost of manufacture is now too great; that too much money is retained by the factories as the cost of production. In 1896 the total value of cheese manufactured was \$8,646,735. Of this \$7,040,927 was returned to the patrons, leaving \$1,605,808 as the total cost of manufacture. This sum amounts to about 1 1/2 cents per pound of cheese.

Prof. Dean, of the Ontario Agricultural College, has estimated that the actual cost of manufacturing one pound of cheese is three-quarter of a cent. The returns from various factories show that the cost of hauling and transportation reaches in many cases 2 cents and 2 1/2 cents per pound. It has been estimated that the actual cost of making and hauling milk

and cheese should be reduced to 1 cent per pound in order to make dairying profitable. Those who have considered this question are convinced that the effect of good roads would be to reduce the average cost of manufacture and hauling by one-half cent a pound, bringing the total cost to one cent, the condition at which dairying would pay. What do we then find? In 1896 there was an output from Ontario's factories of 104,393,985 pounds of cheese. A saving of one-half cent per pound would amount to over half a million dollars annually. That amount is about 6 per cent of the total value of cheese manufactured.

The quality of the cheese would be improved by having better roads. That continued jolting and churning which milk receives in being drawn long distances over rough roads is very injurious has been demonstrated by those who are qualified to discuss this branch of the question.

In 1896 the total value of cheese and butter manufactured in the factories in this Province was about \$9,000,000, the greater proportion of which was exported. In the production of this about one-third of the population of the rural districts of Ontario was directly interested. In the production of milk, butter and cheese there is invested at least \$175,000,000, while the total annual production has a value of \$35,000,000.

Dairymen have other standpoints from which to regard this matter. They are citizens of Ontario, interested from a personal as well as a patriotic standpoint in the welfare of this Province. They are engaged in other branches which will be benefitted by good roads. They own land the value of which will be enhanced by good roads. They have children in whose happiness and prosperity they are more deeply interested, perhaps, than their own, and whose daily journey to the school should not be interrupted by bad roads. There is the church to attend, the public meeting and the performance of various social duties with which bad roads interfere.

Dairying is but one industry in many. The agricultural produce of this Province has an annual value, it is estimated, of \$200,000,000, all of which has to be drawn over bad roads. If the citizens of this Province could realize the amount we are every year paying for bad roads they would have learned the secret of much agricultural and commercial depression.

From Inaugural Addresses.

The Mayor of Belleville, J. W. Johnson, in his recent inaugural address drew attention to the fact that the council of this year would have to deal with a waterworks question. The present agreement with the company expires in May next. In the course of his address Mr. Johnson said: "Whether the city or company is to operate the works it will be our duty to see that every citizen shall have the opportunity of securing water in his house if he desires it, that the pipes shall be brought to his fence or lot without any outlay on his part and that the price to be charged for water will be within the means of the people." Mayor Johnson recommends that a committee at once proceed to collect facts and data with regard to the cost and working of water plants.

* * *

The Mayor of St. Catharines, W. B. Gilleland, referring to street work said:

"An important improvement has been made in the large area of permanent sidewalks that have been put down during the year, something exceeding three miles of this walk having been completed. No doubt the present council will, where needed, continue the work already begun. And the necessity of making a beginning in permanent improvements upon our streets cannot but be apparent to all of us who have witnessed the condition of many of our principal streets during the mild weather of the past fall and early winter; and I would earnestly invite your best efforts during the present year to the accomplishment of that object. Even if we are only able to do a small portion of a street, it will be a beginning and I feel satisfied the ratepayers will not object to the improvement along those lines when they see the work under way and being done in a permanent manner, and I feel confident that the gentlemen comprising this year's council are fully alive to this important matter and the benefit the city will derive in many ways in having work of a substantial and lasting character done upon our streets."

* * *

Mayor-elect Livingston, of Kingston, said: "The waterworks department has been a paying concern ever since its acquirement. The increases in consumers and water consumption for the past ten years are abundant reasons for the city's purchase. I wish that more of our franchises were in the hands of the corporation. The plant of the waterworks is complete and ample for some years, and the surplus carried over from 1897 gives hope that the committee may see its way to further aid the consumers either by reduced rates or by the extra charges with which many are billed. The tax for use of hose and boulevards might reasonably come under this review. Well kept boulevards enhance the beauty of our streets, but if neglected there is scarcely anything that will detract more from the

good appearance of the city. Their proper care should be encouraged and to this end, in my opinion, the necessary water should, under certain conditions be provided free."

* * *

The Mayor of Guelph, James Hewer, outlining the work of the Board of Works, said: "This committee will have some very important questions to come before them this year.

(1) The buying of a steam roller and stone crusher.

(2) The question of making good roads.

(3) The doing away with the ward appropriations.

As Mr. Campbell, Provincial Road Commissioner, emphasized these matters in his able report on this question to the council, which has been referred to this committee, it would be well for them to consider the above questions at once and report to the council as soon as possible.

Last year the sum of \$4,500 was spent on our streets, this does not include the money spent on bridges. This is a very large sum, and I beg to call your attention to the fact that for several years before we started to have permanent sidewalks no more than this amount was spent, and we used to lay a large number of new plank sidewalks out of it. Last year no new plank walks were laid. I think a smaller appropriation could be done with by the committee."

Bridges.

Whenever an unusually heavy rain floods a section of the country we read about a number of bridges having been washed out. Such occurrences are generally regarded with considerable equanimity, as if it were in the natural order of things that abutments and piers are underwashed or superstructures carried away by floods, which surely should never have reached them.

The grading of the highway and the building of the substructure reduces the free waterway in time of floods, a deepening of the water channel, often also a shifting of the watercourse caused by the dying out of the vegetation takes place, and these changes in the watercourse are most important in designing the foundations, and unless taken well into consideration may cause the destruction of the bridge in a short time.

This washing out in this way of temporary wooden structures is one of the greatest sources of waste in many municipalities. Steel bridges, skillfully built, properly cared for, on secure foundations of masonry or concrete, should be well considered by every council which will this year have to undertake bridge and culvert construction. It is not the first cost, but the ultimate cost, which should be considered, and timber has become too valuable in the older portions of Ontario to be able to compete with iron, masonry and concrete in the building of bridges.

The London Disaster.

The city of London, Ontario, will erect a new city hall. At the close of the mayoralty contest, on the evening of January 3rd last, the old hall collapsed, killing 23 people and wounding nearly 200 others.

The city hall had done duty for nearly half a century. That it was known to be unsafe is apparent from the fact that dancing in it had been forbidden. There will perhaps be an investigation. That is a matter which should have been undertaken before this awful loss of life occurred. The real responsibility rests with a public which permits a building of this kind to remain in use.

Every few years from some part of the American continent the warning is sounded. A theatre, a church or a public hall which has become unsafe from age or defective construction gives way, bringing disaster to those assembled in it. Such accidents always occur under an unusual strain, when the crowd is greatest and the circumstances most favorable to widespread fatality and injury. In a great number of Ontario towns and cities there are buildings which are already absolutely unsafe, while others are rapidly approaching that condition. Experience has taught us that it is impossible to limit at all times the number of people entering such a place. Any building which cannot be considered sufficiently strong to hold with perfect safety the largest number of people its capacity will accommodate for dancing or under similar conditions of excitement is absolutely unfit for any public use whatever.

Lack of System.

The statement made by the mayor of Guelph in his annual message quoted in another column emphasizes most forcibly the wastefulness which characterizes municipal affairs in Ontario. Commenting on the annual expenditure, Mayor Hewer said: "This is a very large sum, and I beg to call your attention to the fact that for several years before we started permanent sidewalks no more than this amount was spent."

In view of the fact that Guelph has now twenty miles of artificial stone sidewalks, the importance of this statement will be realized. It is an utter condemnation of the unsystematic scattering of money in repairs and in temporary work.

This lack of system is the cause of bad streets and bad roads the continent over. The Bureau of Highways in California, in pointing out the cause of bad roads in that state says: "The work on our highways has been carried on without method or system; the money has been wastefully and injudiciously expended."

There was a time in the history of this Province when skilled roadmaking and systematic work could not be expected, but Ontario has outgrown these swaddling garments. The growth has come so gradually that we have scarcely yet realized its magnitude.

Good Roads in Quebec.

The second annual meeting of the Good Roads Association of the district of Bedford was held in Sweetsburg on the 6th of January last. The convention was largely attended and was most successful. A motion declaring in favor of abolishing statute labor was carried, and by another motion, the association expressed its approval of the policy of the Quebec Government in assisting county councils to purchase road-making machinery. The president of the association, Hon. W. W. Lynch, judge for the superior court for the district, in the course of his opening address, a most eloquent appeal on behalf of good roads, said:

"I frankly confess that I have learnt, from very brief and hasty investigation of this subject, that we are not as badly off in comparison with others as I had supposed we were; that we are not alone in the effort to improve our highways, and that there are others who are encountering the same difficulties which beset us in this effort, and the fact that in the great, wealthy and prosperous Province of Ontario all the roads are not just what they should be, and that in 1896 it became necessary to commission our friend, Mr. Campbell, to go, not alone to the back-settlements, but to prosperous villages, towns and even cities and preach the gospel of better roads to the inhabitants, and it would appear that notwithstanding the advanced education of the people, the persuasive and captivating eloquence of our friend, he is not always equal to the task of convincing the ratepayers that in their own interests road improvement is necessary and desirable. The same experience meets the road reformer in the Provinces down by the sea. But what was my amazement to discover that the same complaints, the same agitation and the same lukewarmness exists in all of the States of the American Union from Vermont to Georgia, from Dakota to New York. The Lieutenant-Governor of the State of New York in a speech made on the 5th of July last said: 'Legislation directed to the encouragement of good roads failed during the legislative session of 1897 because of the opposition of the farm-owners of the State, who naturally prefer to make the road running through their farms themselves rather than to pay what is required for some department of

the State to do it. We all know that the making of good roads requires a careful study of the subject, and practical experience, such as most of the farmers do not possess. I believe that almost every farmer will save in the cost of getting his produce to market a sum greater than his individual tax by the substitution of good roads for the very poor ones so prevalent throughout the Empire State.' New Jersey, which is said to have made the greatest progress in road improvement of any of the States has a Good Roads Association whose motto is "good roads decrease taxation, decrease living expenses, increase property values, increase farmers' incomes, increase railroad business, and promote prosperity and civilization." By the law of that State the cost of building the principal thoroughfares is placed one-third on the State, one-third on the abutting land-owners, and the

the exception of the western and north-eastern sections of the district, the soil, except in places, is admirably adapted to road construction, and under intelligent direction, there exists no good reason why our roads at all seasons of the year should not be put on a footing to compare favorably with roads in any part of the world.

Objections to Steel Trackways.

Referring to the steel trackway proposed to be laid for regular traffic, *Brick* says: "This form of track is anything but a new idea. It is nothing else but the old, longitudinal railway 'sleeper,' and, like this, it has to be tied at intervals to prevent spreading. The very first railroads that were built did not have ties as used to-day, but the rails were fastened onto 'sleepers' running in the direction of the rails, that is, longitudinal sleepers. These sleepers were laid on and secured to stone posts sunk in the ground. Afterward iron longitudinal sleepers of exactly similar design to those now proposed were tried, and fifteen or twenty years ago we traveled over many miles of these on Belgian railroads. This track has not come into general use.

"Iron plates, 12 inches in width, were laid on several miles of streets in London, England, more than fifty years ago. The object of this was to reduce the traction for very heavy traffic between the docks. The iron plates were

found to be objectionable and had to be removed, and granite slab were substituted, the tracks generally have not met with much favor, and the application of them was not extended. We think that a road of vitrified brick would be in every way better and much more profitable in the end. After ten years of use the brick roadway should be as good as ever and much more valuable than two streaks of rust."

Misrepresentation makes mischief. Care should be exercised in making comparisons. Statements have been made that some states are paying \$1,000 a mile for good roads, while other states pay \$2,000 for about the same thing. As a matter of fact, the roads are very unlike and differently built. First-class, permanent stone roads, well drained and properly graded, are likely to cost very much nearer the latter figure than the former.



STONE CRUSHER, WITH ROTARY SCREEN ATTACHED.

remainder on the county. In sixty-two years \$1,400,000 was expended in the building of 300 miles of permanent road, of which the State paid one-third. The movement has acquired such dimensions and assumed such proportions that the National Government of the United States has taken hold of it, and has established a road enquiry division in connection with the Department of Agriculture under the direction of General Stone. Its work is educational, by means of bulletins issued from time to time, and by the construction of sample roads in different parts of the States.

I have no hesitation in concluding that our roads are not as bad as they might be, and if they are not worse, it is not altogether the fault of those, in many instances, who have charge of them. But they should be infinitely better than they are, and with a little effort they can easily be made so. With

QUESTION DRAWER.

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

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

Communications requiring immediate attention will be answered free by post, on receipt of a stamped addressed envelope. All questions answered will be published, unless \$1 is enclosed with request for private reply.

Dogs May be Killed.

29.—Q. U. D.—Supposing the assessor to have assessed dogs in a township and furnished a tag for each dog so assessed and a dog tax is imposed, can a person then shoot a dog or dogs he may see running without a tag in said township?

Yes, if the By-Law regulating the running at large of dogs so provides.

Treasurer a Trustee.

30.—J. McC.—Can the same person be appointed treasurer of a village when he is trustee, secretary and treasurer of the public school of the same village?

Yes.

Auditor for 1897 May be Reeve for 1898—Nominations.

31.—J. M.—1. Can a person who acted as municipal auditor qualify as reeve the following year without first resigning his office as auditor?

2. Can a ratepayer legally nominate more councilmen than he can vote for?

3. Would it be the duty of nominating officer to object to persons so nominated?

1. Assuming that he has no claim for services rendered as auditor, the fact that he has been such auditor does not disqualify him.

2. Yes.

3. No.

Mortgages not Councillor—Proceedings to Disqualify.

32.—C. M.—Jones owns flour mill in corporation. Corporation has mortgage against said mill, the last payment on which becomes due 31st Dec., which may or may not be paid on that date. Jones is also executor or trustee to his brother's estate, who died some two years ago, said brother being part owner in an electric light plant. Said electric light company had and has a contract with the corporation for street and town hall lighting, said Jones still acting for his deceased brother's estate. On nomination day, 27th Dec., said Jones was nominated, among others, for reeve of village. All except said Jones retired from the field within the time allowed by statute. What I want to know is

1. Can said Jones legally qualify as reeve?

2. If said Jones cannot qualify, what are the initiatory steps to be taken to prevent said Jones from taking position as reeve?

3. Should protest be entered before or at time declaration of office is made, or should action be deferred until later?

1. No, Unless the mortgage was paid off before nomination day, but his position as executor would not disqualify him.

2. A motion must be made to the court to restrain him from acting as reeve.

3. The motion has to be made within six weeks from the election or one month after acceptance of office.

Date of Meeting—Division Court Clerk or Councillor.

33.—T. J. R.—1. What date in January does a new council meet to take oath of office?

2. Can a Division Court clerk be a member of a town municipal council?

3. Can one man legally be clerk, treasurer, assessor and collector of the one municipality?

1. Monday, January 10th, at 11 a. m.

2. Yes.

3. No.

No Nominations, Effect of—Legal Postponement of Tax Sale.

34.—A. W.—At the nomination meeting today there were only four ratepayers present, and the hour passed by without any motions being made, although their attention was repeatedly drawn to the fact. Now what I want to know is

1. Do the old council take their seat and transact business for the ensuing year?

2. Will their transactions be legal?

3. If not, what steps am I to take in order to have a legal council?

4. Our council passed a by-law in 1896, postponing the sale of land for arrears of taxes until the summer of 1897. Then, in 1897, they passed another by-law postponing the sale of land until the summer of 1898. Now, if they sell on this last by-law, will the sale be legal? If not, what procedure is necessary to have it legal?

1. The old council should transact business of an urgent nature only.

2. Transactions of an urgent nature would be legal but we would advise the council not to transact any business unless it is absolutely necessary, except to appoint persons to constitute a new council.

3. Section 186 of the Consolidated Municipal Act, 1892, provides for a case of this kind. It makes it the duty of the old council to appoint as many qualified persons as may be necessary to complete the council. This had better be done at once.

4. Yes.

Hotels and School Trustee Elections—Trustee Voters' List—Husband and Wife May Vote—Municipal Auditor and School Accounts.

35.—T. W. S.—The trustees of the Public School Board in an incorporated village asked the council to conduct their nominations and elections, which was done. No election was held for any member of the council, only for trustees.

1. Must hotels be governed respecting the closing of bar-rooms the same as if there had been an election for members of the council?

2. What list to designate voters should be used? The Voters' List of the municipality or the assessment roll last revised?

3. Could a wife, being owner, and a husband, tenant to the same property, vote? The wife's name is not on the Voters' List, but is on the assessment roll.

4. Who should pay the expenses of this election, the council or the School Board?

5. (a) Have the auditors appointed by the council to audit the school accounts? (b) If so, could a trustee act who has hitherto acted as one of the council auditors?

1. No.

2. It is the duty of the clerk of the municipality to furnish "The Voters'

List" of the municipality and also a list of the names, alphabetically arranged, of all ratepayers not being already upon "The Voters' List."

3. Sub-section 7 of section 2, Public Schools Act, 1896, says "Ratepayer" shall mean any person entered on the last revised assessment roll of the school section for public school rates, and section 12 says: Every ratepayer of the full age of twenty-one years who is a public school supporter of the section for which such person is a ratepayer, etc., shall be entitled to vote at any election for school trustee. There does not appear to be anything in the school act to prevent the wife from voting under the circumstances. The husband having been assessed is liable for the rate also and entitled to vote.

4. The municipality.

5. (a) Yes. (b) No, he would be auditing his own accounts so that the two offices would be incompatible.

Bonus—Factory—Company Formed—Stockholder or Councillor.

36.—F. J. C.—A party receives a bonus from the corporation to start a factory in the town. After receiving the bonus the party getting the same gives a mortgage upon the real estate comprising the factory, which mortgage contains certain conditions of agreement between the party and the corporation. After this is all completed the party who got the bonus turns the factory into a joint stock company as part of the agreement in the mortgage and becomes a stockholder. Now, in view of the fact that that is all the dealing with the corporation by the party, is the party now disqualified to be elected to the council?

It is largely guess work to answer this question without copies of the agreement between the parties. It may be that it was part of the agreement that when the private individual got a joint stock company formed which would assume and has assumed his liability he should be released. If that is so and he was under no liability to the corporation at the time of the election he is not disqualified by reason of the fact that he is a member of a joint stock company. A person who is a shareholder in an incorporated company is not disqualified but he is not entitled to vote upon any question affecting the company.

When First Meeting of Council Should be Held.

37.—W. M.—Is the first meeting of a municipal council to be held on the second or third Monday in January? I saw an account of the change in THE MUNICIPAL WORLD some time ago. The council, after the meeting, were met by the county councillors who told them it was not the right day, and the meeting was not valid.

Section 223 of the Consolidated Municipal Act, 1892, was amended by section 6 of the Municipal Amendment Act, 1896, by making the first day of meeting the second Monday instead of the third Monday in January. The County Council holds its first meeting on the fourth Tuesday of the same month. Where a council by mistake does not meet on the day fixed by statute, but upon a subsequent

day, the members ought to be notified of the meeting.

School Treasurer and Auditors—Railway Statute Labor, Where to Perform.

38.—P. H.—1. Is a school treasurer supposed to show the cash he has on hand to the auditors when they are auditing his accounts?

2. In case of a treasurer defaulting can auditors be held responsible?

3. Please define the duties of Public School Auditors.

4. Is it lawful for a school trustee to be also secretary-treasurer?

5. Should a railway company's statute labor be performed on the road division in which the depot is situated, or may it be performed on any other division along the line of railway?

1. Yes, if the auditors require him to do so.

2. No.

3. We refer you to sections 21, 22 and 23 of the Public Schools Act, 1896.

4. Yes.

5. Under sections 521, Consolidated Municipal Act, 1892, township councils may pass by-laws regulating the manner and the divisions in which statute labor and the divisions in which statute labor and commutation money shall be performed or expended.

Clerk Entitled to Registration Fees.

39.—G. G. A.—Would a clerk of a town municipality (2,000 population) appointed by by-law dated Feb. 15th, 1897, at a salary of \$208 be entitled to receive the fees for registration of births, deaths and marriages, under 59 Vic., chap. 17, section 31, over and above that salary on presentation of the Registrar-General's certificate to the treasurer? The above by-law states that "the clerk shall perform and discharge all the duties required to be performed by the statutes of the Province and the by-laws of the corporation aforesaid relative to the duties of his office as town clerk."

Yes. See chap. 17, sec. 31, Ontario Statutes, 1896.

High School Expense—Township Grants.

40.—J. R.—The municipality of the township of Niagara adjoins that of the town of Niagara, and supplies 50 per cent. of the pupils attending the high school in the town. The town of Niagara comprises the high school district. The only support given by the township towards the school is that paid through the county grant.

Now, is there any legal reason why the township council may not aid the school by money grant if they are so disposed?

We are of opinion that the Township Council has the power to grant aid to the high school under the authority of section 35, High Schools Act, 1896. The only argument which can be urged against this view is that the words "in addition to the sum required to be raised by this Act," imply that only a county or municipality in a high school district, which are required to raise a certain amount, was intended.

Mayor's Vote—Non-Attendance of Members does not Disqualify Council.

41.—M.—One motion came in our council and five councillors were in favor of it and four were against it. The mayor voted with the four, making five on each side, and motion was lost.

1. Has the mayor a right to vote against when there is a majority of the councillors for, say 5 to 4?

2. In case there would be no meeting of council on account of the five councillors not attending meeting, would the whole council be disqualified?

1. Yes. The mayor may vote with the other members on all questions, and if by reason of his so voting there is a tie the question is negatived.

2. No.

Village Incorporated—School Section Arbitrators—New Sections Wanted.

42.—F. H.—The village of Hensall, having been incorporated, transformed the village and parts of the townships of Tuckersmith and Hay into a union school section.

On petition, an arbitration was appointed by the three municipalities concerned.

This arbitration under award detached that part of the section belonging to Tuckersmith and attached it to S. S. No. 1, Tuckersmith and the Hay portion (some 2,700 acres of land) was left with the corporation of Hensall. On appeal to the county council against this award, another arbitration was appointed by that body. This arbitration detached all the land situated in Hay township from the village of Hensall, and attached four lots to S. S. No. 2 and the remainder to S. S. No. 14, all in Hay.

Now the question is, has the council of Hay township power to re-arrange the boundaries of this school section, after having received a petition asking to form three school sections out of S. S. No. 2, No. 14, and that portion taken from the corporation of Hensall. The above changes were all made during the year 1897.

Yes.

Councillors Resignation—Appointment of Clerk—Survey of Road Lines—Cost of.

43.—A REEVE.—1. If a councillor sends in his resignation to the reeve and other members of the council has the council to accept the same before he can drop out of the council, or does he become no longer a member of the council by sending in the same?

2. Is it a clerk's duty to hold office till his successor is appointed by by-law, or can he give up doing any more for the council after he takes the reeve's and councillors' declaration of office?

3. Is it lawful to appoint a clerk by resolution of the council, the old clerk refusing to draw up a by-law to appoint a clerk?

4. Did he leave himself open to the law by refusing to draw up the by-law, he being asked to do so by the council?

5. A asks council to survey a boundary line between two townships to show him where he has to put up his fence along said boundary line, claiming that his post has been destroyed by fire, the line having been established by the two townships. The two township councils refuse to survey the same, it being already surveyed. Are they right in doing so?

6. A gets a man, not a surveyor, runs a line which takes in the wagon track, which has been travelled, and statute labor done on for 25 or 30 years. He says he will build his fence on the line which he run. Can the council compel A to take the fence off the road at A's expense?

7. If he gets a legal surveyor and runs the line taking in the wagon track, there not being room left to travel on, can the councils compel A to make a road as good as the one he closed up in lieu of the same at his own expense?

8. If A builds his fence on the line he has already run will the council have to get a surveyor and run the line before they can compel him to move his fence?

9. If so who pays the costs of the same?

1. Yes. Section 179 Consolidated Municipal Act, 1892, provides that any mayor or other member of a council may, with the consent of the majority of the members present, to be entered on the minutes of the council, resign his seat.

2. He is not bound to hold office any longer than he wants to.

3. Section 282 provides that the power of the council shall be exercised by by-law when not otherwise authorized or provided for, and section 288 requires every by-law to be signed by the head of the corporation or the presiding officer and by the clerk. As the latter section cannot be complied with in the case of the appointment of a clerk, a by-law signed by the head of the council, with the authority of a majority, will be sufficient if the present clerk refuse to sign it.

4. No.

5. The council is right.

6, 7, 8 and 9. We cannot answer these until we have sufficient facts to determine whether the road is a highway or not. If the road is a public highway A may be indicted for obstructing it.

Clerk to Preserve all Records.

44.—CLERK.—The clerk of this municipality was changed a year ago, the new clerk receiving the books and other documents of the township, consisting of minute books, correspondence, pathmasters' returns for fifteen years, returns of births, deaths and marriages for a number of years, statutes of Ontario for over twenty years. Is it the duty of the clerk to keep for all time those things, or what length of time should he preserve them?

Unless there is some statute in a particular case authorizing the clerk to destroy any document, it is his duty to carefully preserve them. (See section 11, Registration of Births, etc., Act, 1896.) It is not always easy to determine whether some old letter or document may be useful at some future time or not. We may further say that it is a matter in any case for the council and not the clerk, except where there is some statute authorizing him to destroy any property belonging to the corporation.

Payment of Reeve and Councillors for Services.

45.—J. B. H.—Is there any difference by law between the salary of reeve and that of councillors?

Section 231, Consolidated Municipal Act, 1892 (now section 538 (1), R. S. O., 1897), provides that councils of townships and counties may pass by-laws for paying members for their attendance in council or while attending committee of the council at a rate not exceeding \$3 per day and 5 cents per mile necessarily travelled; and section 232 (now section 280, R. S. O., 1897), provides that the head of the council of any county, city, town or incorporated village may be paid such annual or other remuneration as the council may determine.

Road Lines.

46.—REEVE.—1. Can a man owning a farm alongside a road allowance compel the man on

the other side to pay half cost of locating his line along said road allowance, or

2. Has the council to locate the line. The road is not opened, nor perhaps never will be, as it is marsh, but the council sold the timber on said allowance.

1. No.
2. No.

Fence on Road Allowance—Road Lines.

47.—P. M. A.—The council of our township have ordered a man to move his fence, they think it is on the road allowance. He admits it is on the road, but refuses to move it. He says he cannot find the posts that were put down, but the surveyor says the council has a right to run the line, to show him where to put his fence. The road has been opened and travelled for twenty or thirty years. He also piled large heaps of stones in the road allowance.

1. Can the council compel him to move his fence?
2. Who is to run the line, the council or the man who owns the fence?
3. Can he be compelled to remove those stones?
4. If it is his right to move the fence what steps are the council to take to compel him to move it?

The council should indict him if he is obstructing what is a public highway, but it must ascertain upon its own responsibility where the true line is and satisfy itself as to the true boundaries of the road. The first thing which the council should do is to procure a good surveyor to locate the boundaries, and when they are ascertained and it is found that the private individual is obstructing the road he should be notified to remove the obstruction, and in case of neglect or refusal to do so the council may direct its pathmaster to do so or have him indicted.

Given Road—Collector's Seizure.

48.—W. J. T.—1. A farmer laid out a portion of his land in village lots and sold the lots some nine years ago, and at the same time he laid out a roadway or street commencing at the end of a street in the village plan, running said road west and then north to concession line which is a leading road to the village. The municipality has spent money on the road the farmer laid out and there has been statute labor performed on it whenever the said road required it. This road has been used by the public for the last nine years. Now the farmer wants to compel the corporation to pay for the said road allowance at the rate of fifty dollars per acre. Can he collect it?

2. Our collector made a seizure of some hay and closed up the barn and put notice of seizure and sale on barn of same. A party who claimed the hay by purchase moved the hay out of the barn between time of seizure and day of sale. Kindly state what steps or process the collector should take to recover the balance of taxes, as there was not sufficient property left to realize the amount of taxes and costs seized for?

3. Whether the farmer can recover anything depends upon whether he intended to dedicate the road to the use of the public or not. If he did he cannot recover anything. No particular time is necessary to evidence dedication. It seems to us that his own acts alone are sufficient to show a dedication, but, coupled with the fact that the municipality has practically accepted the gift by having spent money upon it and having statute

labor performed upon it for some years without any demand for compensation having been made until recently, it appears to be about as strong a case of intent to dedicate as could arise from conduct, and the corporation ought not to pay anything.

2. It is the duty of the collector to make as much as he can out of property liable for taxes and return the balance as uncollectable. Collectors, when they make a seizure, should place a man in possession. They would in that case be entitled to proceed against any person who interfered with the goods seized. Instead of taking this course they frequently make a formal seizure and then go on, leaving no one in possession, so that a person removing the goods is in a position to regard the seizure as abandoned and no longer in *custodia legis*.

Nomination and Resignation—Assessor or Councillor.

49.—J. C. G.—At the nomination held here for councillors, etc., a person was nominated in his absence and he did not return in time to withdraw his name, he came to me on Wednesday morning and some of the councillors thought I should take his resignation and wanted me to wire the printer not to put his name on the ballot, which I refused to do. He then told all parties that he did not wish to be a councillor and would not act if elected. He was elected, took the highest vote in the poll. He sent a letter to the reeve on the day of holding the first sitting in the following words: "As my election to the office of councillor for the village of — for the year 1898 was conducted without my consent and approval and no opportunity given to me for withdrawing my name from the ballot, I beg to notify you that I decline to take my seat at the council board or subscribe the declaration of office necessary to do so."

1. Was I right in not accepting his withdrawal on Wednesday morning?
2. Can the next candidate who had the highest number of votes be declared elected under sections 202-3, or will I have to take it under section 181-4? He never sent me a disclaimer and there were no proceedings taken against him.
3. Our assessor was nominated, and after nomination the council held a special meeting, where the assessor tendered his resignation, which the council accepted. This was done between nomination and polling day. Is he qualified to act as councillor?

1. You are quite right. Such resignation must be made not later than the day next following nomination day, unless such day is a public holiday, when it may be made before 12 o'clock noon of the succeeding day. It must be in writing, signed by the candidate and attested by a witness. See section 117, Consolidated Municipal Act, 1892, as amended by section 5, Municipal Amendment Act, 1895.

2. You should act under sections 181-4.

3. No. The election began on the day of nomination, and was adjourned in consequence of a poll having been demanded. A disqualification must be removed before the election begins, that is, before nomination day.

Vote on By-Law—Duty of Council.

50.—CITIZEN.—A by-law for wholly restraining cattle from running at large was submitted

to the town council, and some of the ratopayers presented a petition to the council asking that the matter of restraining cattle from running at large be submitted to a plebiscite vote of the people at the next municipal elections. The promoters of the matter guaranteed the expenses of the plebiscite vote. The council appointed a committee of themselves, authorizing that committee to take the necessary proceedings for a plebiscite vote, and the committee appointed deputy-returning officers in each ward, and all persons entitled to vote at municipal elections were allowed to vote. The ballots were printed as follows: "For the by-law restraining cattle from running at large" and "Against the by-law restraining cattle from running at large." The result of the voting was 175 for the by-law and 107 against the by-law. The Voters' Lists used were so arranged that an elector could only vote once in the municipality. There were 575 persons on the lists and 282 voted. The clerk informed the council of the result of the voting as above. The council did not pass the by-law above mentioned, voted on by the people, but passed a by-law restraining cattle from running at large at certain times of the year—from 15th of November to 15th day of following April only. I am aware there is no statute authorizing the plebiscite vote or any of the proceedings.

Can the council be compelled by law to pass the first mentioned by-law voted on by the electors?

No.

Nominations and Resignations.

51.—R. C.—Kindly inform me of the mode of procedure in the following case:

1. A and B are both nominated for mayor, A withdraws, afterwards gets his withdrawal or resignation back again and B withdraws. On declaration day the clerk declares A mayor. A question arises, is A legally the mayor, having handed in to the clerk his resignation and then withdrawn it?

2. Again, in case A acts as mayor and in the regular order of his office as mayor he should convict any culprit brought before him, could the conviction be successfully quashed on the plea that A was not legally mayor?

3. Is a resignation really final when given to the clerk or sent to him by mail?

1. Assuming that the resignation was in proper form and delivered to the clerk within the time limited by section 117, as amended by section 5, Municipal Amendment Act, 1895, A ceased to be a candidate the moment the clerk received his resignation, and the clerk could not arrogate to himself the right to deliver the resignation paper back to A and in effect renominate A himself. He had no more right to deliver up possession of that paper to A than he would have to deliver any other document belonging to the corporation to a stranger. The clerk should have declared B duly elected, as he appears to have been the only remaining candidate for the office of mayor.

2. The rule is that the acts of an officer while actually in possession of an office are valid, though his right to hold the office might be successfully impeached, and that being so we are of the opinion that the conviction is good, assuming that there is no other objection to it.

3. It is final as soon as the clerk receives it in proper form and within the time limited.

Township Grants to High School.

52.—C. F.—The High School Board of Trustees in the town of Niagara are short of funds to carry on their school, and have asked this corporation for assistance. Can the council of this township legally grant a sum of money to assist them, we not being a part of said high school district?

Yes, under section 36, High Schools Act, though there is some room for argument that the power is confined to a municipality within a district.

Clerk's Registration Fees—Boards of Health.

53.—R.—1. Under section 31, Reg. Vital Statistics, can the council compel the clerk to accept salary to include fees for registering births, etc.?

2. The local Board of Health should consist of reeve and clerk and three ratepayers appointed for three, two and one years. Can one or the three be members of the council other than the reeve?

1. We are of the opinion that the clerk is entitled to these fees in addition to his salary, but there is nothing to prevent the council from making a contract with the clerk that his salary shall be made up to a certain amount, including all or certain fees which he shall receive under certain statutes, or that such fees shall be credited on account of his salary.

2. Members of the council may be appointed. Our reason for this opinion is that section 51 expressly provides for the appointment of one other ratepayer not a member of the council as a member of the board.

Trustee May Be Treasurer.

54.—J. M. C.—I was aware that the same person can be treasurer of a village and school trustee, but can he be treasurer of the trustee board, that could be the two offices in the same municipality?

We are of the opinion that he may hold both offices.

Hotelkeeper and Auditor.

55.—V. S.—Can an hotelkeeper lawfully be an auditor of the municipal accounts of the township in which he has his hotel, pays his license fees, fines, etc.

An hotel-keeper is not disqualified for the position of auditor by reason of the business in which he is engaged.

Orders on Treasurer.

56.—ION.—Is the reeve's order, indorsed by the person in whose favor it is issued a sufficient receipt for the treasurer to accept?

Is it legal for a treasurer to accept an order for payment of monies from any other person than the reeve, viz., a councillor, commissioner or pathmaster.

The treasurer ought not to pay any monies except when he is authorized or directed by some statute to do so independently of any authority from the council, or upon the authority of a lawful by-law or resolution of the council. See section 250, Consolidated Municipal Act, 1892 (now section 290, R. S. O., 1897).

Clerk not Assessor, etc.—Proceedings to fill Vacancy in Council.

57.—J. L. B.—1. Can a clerk of a municipality lawfully act as assessor, collector, pathmaster or trustee in said municipality?

2. What would be the proper steps to take in case of councillor not accepting the office after being elected, did not come to the first meeting and is generally supposed he will not come to take the declaration, will there have to be another election, and in what time or will the candidate that was next to him at the poll take the seat?

1. Section 12 (1) of Consolidated Municipal Act, 1892, (now cap. 223, section 295 (1) R. S. O., 1897) provides that no assessor shall hold the office of clerk or treasurer. He ought not to be appointed pathmaster because the latter is required to make certain returns to the clerk. See for example section 101 (1) Consolidated Municipal Act 1892, now cap 224, section 101 (1) R. S. O., 1897.

2. You must proceed in the manner provided by section 181, Consolidated Municipal Act, 1892, and hold another election. For the time within which the declaration of office is to be made see section 277. Unless there is a proper disclaimer as provided by sections 203-4, the candidate next to him cannot take the seat.

By-law on Percentage for Payment or Non-payment of Taxes.

58.—SUBSCRIBER.—Our 1897 council passed a by-law allowing 5 per cent. on taxes paid before December 31st, 1897, and charging 5 per cent. on all not paid on that date. Some paid and some did not. It was a very unpopular measure. The 1898 council wish to repeal this by-law. Can they legally do it or does it cease with 1897?

The council should not interfere with the by-law. It was not intended to apply, and does not apply to any year but 1897. To repeal it even if it could be done might prejudice those who have paid the extra charge as compared with those, if any, who have not yet paid their taxes.

Length of Nomination Meeting.

59.—P. S.—At the last municipal election I opened the nomination meeting punctually at twelve o'clock noon; for fifty-seven minutes no nominations were made. During the remaining three minutes, three nominations were made and seconded. The candidates proposed were all members of last year's council. Not being certain if under the circumstances I ought to close the nomination meeting punctually at the termination of one hour from the time of opening it or whether I ought to give the electors an opportunity to propose a full council, I decided to give them fifteen minutes more, with the result that two candidates for the reeveship and six for councillors were nominated, of which number one of the former resigned next day, thus leaving last year's reeve to go in by acclamation. One of last year's councillors had not been re-nominated, another one failed to be elected by a few votes, so that this year's council consists of three members who served last year and two new ones. Now I would like to know, have I done right in extending the time for taking nominations beyond one hour from the opening of the meeting, or should I have declined to take any more nominations after one o'clock and declared the council of 1897 to be re-elected?

I may yet say that no objections have been raised or any dissatisfaction expressed concerning my actions in this matter.

You ought to have closed the nomination meeting punctually at the end of the hour and declared those nominated elected, leaving the election of the rest of the

members required to be elected in the manner provided by section 186, Consolidated Municipal Act. It is a dangerous experiment to depart from the plain direction of the Statute.

Councillor—Declaration of Office—Vacancy.

60.—B. C.—At the first meeting of our council one member failed to appear and make the declaration of office therefore vacating his seat, who is the proper party to make objection to him taking his seat in the council chamber?

There were two men defeated at the election, would it be lawful for one of them (with the most votes at the poll) to take the vacant seat, or will we have to call another election?

You must take the course provided by section 181, Consolidated Municipal Act, 1892, (now cap 223, section 212, R. S. O. 1897, and hold a new election. See section 277, Consolidated Municipal Act, 1892, as to time within which declaration is to be made and the penalty for refusal.

By-law to Open County Line.

61.—H. E. H.—The township of Osnabrock and Williamsburg wish to open up boundary road; this is also the county line. How should a by-law be worded for that purpose?

And what proceedings should be taken in addition to passing by-law?

All that is necessary is that each township council shall pass a by-law declaring that it is desirable and necessary in the public interest that the original allowance for road between the two townships, or such part of it as is intended to be opened (if only a part is to be opened) for public travel. You should state in the by-law that it shall take effect immediately upon the passing of a like by-law by the other township. If you intend to open only a part, the by-law should fix the two terminal points. If there is any person in possession within the meaning of section 552, Consolidated Municipal Act, 1892, the by-law cannot be passed until after notice in writing has been given to such person at least eight days before the meeting of the council at which it is intended to pass the by-law.

Disfranchised—Not on Voters' List.

62.—LEARNER.—Is there any way by which names that have been omitted from the voters' list can be given the use of their franchise—no notice having been given to the clerk of any omissions until the time of municipal elections?

No, except that under the act respecting the registration of manhood suffrage, cap. 4, 1894, (now cap. 8, R. S. O., 1897) application may be made to have their names added for the purpose of entitling them to vote at Provincial Elections, but the act applies to either one.

Clerk not Collector or Assessor.

63.—SUBSCRIBER.—To save expenses, we want one man to act as clerk, treasurer and collector of water, electric light and current rates on the roll for the municipality. Can it be legally done?

Many towns are doing it. Who would then be empowered to seize for taxes if needed?

Section 12, Consolidated Assessment Act, 1892, (now cap. 223, section 295 R. S. O., 1897) provides, "the council

shall not appoint as assessor or collector a member of the council or the clerk or treasurer of the municipality. Under this section the collector ought to be some other person than the clerk or treasurer.

Village Councils no Power to License Hawkers.

64.—S. A. W.—Have the council of an incorporated village the power to pass a by-law for licensing, regulating and governing hawkers and petty chapmen, carrying for sale and selling meat, fish, vegetables, fruit, etc.?

Sub-section 3, of section 495, Consolidated Municipal Act, 1892, gives the power to counties, cities and separated towns.

No.

Expenditure of Statute Labor on Roll—Councillor may be Commissioner—To Abolish Dog Tax.

65.—J. C.—1. In the case of statute labor being unperformed and put on collector's roll, must the council pay such amounts into the division to which such labor belongs providing it is not paid to the collector?

2. Is it legal for a township council to appoint one of their members to oversee work such as letting the contract of building a bridge or culvert, etc. and receive remuneration for doing the same?

3. Has a council power to abolish dog tax without a petition from the ratepayers?

1. Section 101 (2), cap. 224, R. S. O., 1897, provides, "the overseer shall expend the amount of such commutation upon the statute labor division where the property is situate, and shall give an order upon the treasurer of the municipality to the person performing the work."

2. Yes. See sub-section 2 of section 479, Consolidated Municipal Act, 1892, now cap 223, sub-section 2 of section 537, R. S. O., 1897.

3. No. See sections 1 and 2 of cap. 271, R. S. O., 1897.

Exemptions from Distress for Taxes.

66.—R. R.—Will you please inform me if according to "exemptions from distress" D, page 22, "Glenn's Collector's Guide." There are several tenants in small village (not incorporated). If all those exemptions are allowed it will be hard to collect taxes from them, as exemptions seem to cover about all the property they have. What I want to know is this:

1. Is it my duty as collector to make exemptions whether I am asked by parties or not?

2. Are all goods and chattels actually in possession of (tenants) party assessed liable for taxes?

3. Some of these parties claim to be monthly tenants and should not have taxes to pay. Is that so, or not?

My own idea is that they can claim exemptions. Am I right? There is a different opinion held here by some parties.

1. Yes, where it is clear that the goods are exempt, but there may be cases where that is not so and it is then the duty of the person claiming such exemption, to select and point out the goods and chattels as to which he claims exemption.

2. There are no exemptions in favor of the person who is actually assessed for the premises and whose name also appears upon the collector's roll for the year as liable therefor.

3. It does not matter what the nature of the tenancy is, if they come within the qualification mentioned in our answer to question number two.

Married Woman no Vote—Returning Officer a Candidate.

67.—Z. R.—1. Property assessed to B, wife of A, who live together, so B was put on the voters' list. Did she have a right to vote at the municipal election, having her husband, who has no vote?

2. A returning officer being nominated candidate on nomination day can he legally accept on account of his office? If so, what is the proceedings to appoint a returning officer for election day?

1. No, if the proper oath had been administered she would have to swear that she was unmarried or a widow, and if she could not take that oath she could not vote.

2. The returning officer ought to disclaim. If he has been or should be elected, we doubt if his election would be good. If he should refuse or neglect to attend on polling day to perform his duties as returning officer, the course provided by section 99, Consolidated Municipal Act, 1892, may be taken.

Farmers' Son—Voter's List—Vote—Refund School Rates.

68.—C. W.—1. A farmer's son was by oversight omitted from the assessment roll and consequently from the voter's list. The error was not appealed. At the municipal election the said F. S. claimed to vote. The returning officer, being personally well acquainted with the said F. S. and thoroughly convinced of his qualification, was he justified in taking his vote although his name was not on the voters' list?

2. Some residents send their children to a school in an adjoining township and claim to have their school rates refunded. The trustees of the section in which they reside have paid them their portion of the trustees levy, but claim that the portion of township school rate should be paid by the township treasury. Who has to pay it, the school section or the municipality?

3. Can a ratepayer claim refund for two years previous to 1897?

1. No.

2. When a person sends his children to a neighboring school less than three miles distant, the trustees may remit the fees paid, to the neighboring section; where the distance is three miles or over, they shall remit as much of the taxes chargeable to the parent or guardian for school purposes, as would be at least equal to the fees paid to such neighboring section, subject to these provisions, such persons are to be dealt with as other residents. See section 88, Public Schools Act, 1896.

3. Yes, when the distance is three miles or over, but not in this case.

Township Hall—In new Village—Burned—Insurance.

69.—J. A. R.—Before the village became incorporated the township of Cambridge built a town hall in what is now the incorporated village of Casselman and when the village became incorporated the two municipalities had shares in the hall. The municipality of Cambridge had the hall insured and did not demand the village to pay the half of the premium. The hall burnt in the Casselman fire; the Cambridge council drew the insurance, \$500.

1. Has the village a share in the hall on account of the insurance?

2. If not can the village compel the township to pay municipal taxes and other taxes on the hall?

3. Or is the hall exempt from taxation on account of it being a hall?

1. The hall became the property of the village upon the incorporation of the village to pay or allow the township such sum as might be just. See sections 11 and 30, Consolidated Municipal Act, 1892. We do not understand what is meant by the statement that when the village became incorporated the two municipalities had shares in the hall. We must therefore have further information showing how the township came to retain or acquire an interest in the hall after the incorporation. We must also have further information in regard to the insurance, such as date when insurance effected, date of fire, etc.

2. No.

3. Yes.

Married Woman's Vote for School Trustee.

70.—G. H. K.—I was asked to prepare a voters' list from the assessment roll of 1897 for election of a school trustee in school section No. 11 in the township of Esquesing; the election took place on the 29th day of December last. And before preparing the list of voters, in reading the Public School Act, of 1896, the interpretation given "ratepayer" shall mean any person entered on the last revised assessment roll of the school section for public school rates; and in section 12, every ratepayer, of the full age of 21 years, who is a public school supporter of the section for which such person is a ratepayer and every person qualified to vote as a farmer's son under the Municipal Act shall be entitled to vote at any election for school trustee, or on any school question whatsoever. The view I took of the act as it reads was that married women who were owners of property in the section and were entered on the last revised assessment roll for public school rates were entitled to vote at the election for trustee. And I put their names on list of voters. One of our lawyers in town says they have the right to vote, and another lawyer says they are not entitled to vote. Would you kindly give your interpretation of the act?

We have not been able to find any sufficient objection to the view which you have arrived at in this case. Under the sections which you have referred to a married woman whose name is on the assessment roll and liable for public school rates, and of the full age of 21 years, appears to be entitled to vote for school trustees.

Refusal of Ballot—Owner or Tenant to Vote—Illegal Voting.

71.—M.—1. At election in a town divided into 3 wards, can the returning officer refuse to a non-resident of a ward a ballot paper for mayor, said voter being of course on the voters' list for that ward?

2. A property is assessed at \$700; there are two tenants on it. Can both be a voter or can the owner and a tenant be a voter? In that case which of the tenants could vote?

3. A voter goes in a ward to vote where he is not a resident, and asks for a ballot for mayor which is given to him. After that he goes to vote in the ward where he resides and again got a ballot for mayor. After the poll it is found one ballot is not marked at all for mayor. Is the voter guilty under the act—some other party claiming not to have voted for any other?

1. The returning officer pursued an unwise course in assuming the risk involved in determining the question of residence. Suppose that he happened to

be wrong, that as a matter of fact the voter was a resident of that ward, he would have rendered himself liable to an action. A returning officer should leave that responsibility with the voter.

2. Before we can answer this we will require to know the population of the town and how these persons are assessed, whether jointly or severally. See sections 80, 85 and 86, Consolidated Municipal Act, 1892.

3. Prima facie he is guilty, but it is open to him to satisfy the court that he voted only once if he can.

Collection of Arrears of Taxes.

72.—M. R.—Will you kindly inform me how to proceed to collect back taxes and to register the same against property?

Section 127, Consolidated Assessment Act, 1892, makes taxes accrued on any land a lien thereon, and declares that registration shall not be required to preserve the lien. After the collector makes his return that he has been unable to collect certain taxes, the proceedings provided by section 140 and subsequent sections of the Assessment Act must be taken. These provisions are too lengthy to be set out in full.

Collector's Seizure—Time for Sale.

73.—A. R.—When a collector of a township seizes property for taxes, how often and for how long can he adjourn the sale—the parties keep writing him not to sell for they will pay and do not. It is non-resident land?

The collector ought not to adjourn the sale in the interest of the persons liable for the taxes. The statute, section 127, Consolidated Assessment Act, 1892, says: "And at the time named in the notice the collector or his agents shall sell at public auction, etc." There may be good reason in some cases to adjourn the sale in the interests of the municipality when there are no bidders and the property cannot be sold for want of buyers. The adjournment having been made at the request of the parties, they cannot object, but if it could be shown that the collector might have sold the goods on the first day of sale, and that by reason of an adjournment at the request of the parties he was unable to sell, we think he would and ought to be responsible for any loss sustained.

Taxes—Unpatented Lots.

74.—W. F.—In this part of the country there are a large number of farms (free grants) taken up. Some are improved and others are not. Can taxes be collected on a free grant lot for which no patent is issued, which is partly improved, but owner non-resident, taxes owing on same for some years. Can lot be sold or only improvements?

The interest of the owner only can be sold; or, in other words, the land may be sold subject to the interest of the Crown.

Non-Residents Statute Labor—Clerk Not Reeve.

75.—J. S. H.—1. A non-resident being assessed for 700 acres of land valued at \$35 per lot making a total assessment of \$245. How many days' road work is he liable for?

2. Clerk of municipality presided at nomination, he himself nominated for reeve. Clerk at council meeting (being last meeting of township council for 1897) held two or three days after nomination, resigned and stood then as candidate for reeveship, was elected by 30 majority. Ought he not to have resigned before nomination?

3. Could he as clerk legally hold the nomination and resign as clerk before election of reeve took place? Contention being held that as long as he resigned clerkship before the election it was all right for him to run as reeve.

1. Assuming that he is a non-resident, who has given the proper notice and has been assessed, he is liable for eight days.

2. His election is illegal.

3. The election began on nomination day, and was merely adjourned in consequence of a poll being necessary, and the clerk was disqualified at the time of the election.

School Property—Permanent Asset.

76.—WROX.—Our school section is formed by the village and part of the township—the village being two-thirds of section and part of township one-third. The trustees in making out returns give the school house and its belongings as an asset of the union section. Now should the village in making returns of assets and liabilities give two-thirds of the value of the school house as an asset of the village?

The school property may be considered as a permanent, not an available asset.

Assessment of Railways—Not Street Railways, etc.

77.—A. B.—From the decisions of several courts which have held that telephone poles and wires, water and gas pipes, street car tracks, etc., are real estate, I confess I am at a loss to understand just where we are in regard to railroads. Are railroads liable to assessment and taxation, beyond a fair valuation on lands occupied in the local municipalities in which such road is situated? If not, why not? It is not clear to my mind that bridges, rails, ties, fences, etc., are not real estate to the same, if not a greater extent, than telephone poles and wires.

By section 31, R. S. O., 1897, every railway company shall annually transmit on or before the first day of February, to the clerk of every municipality in which any part of the roadway or other real property of the company is situate, a statement showing: 1. The quantity of land occupied by the roadway, and the actual value thereof, according to the average value of land in the locality as rated in the assessment roll of the previous year, etc. There is a special provision applicable to railway companies, and the language of the Act excludes the superstructure such as the bridges, rails, ties, etc. Had it not been for this special provision your view would be no doubt correct.

Vote of Parties Exempt from Taxes—Alien's Wife no Vote.

78.—T. S.—Is there any law to prevent the following from voting at municipal elections?

Parties whose names are on the last revised assessment roll, but before rate is levied, council upon the recommendation of school board exempt same from school taxes and also exempt from all municipal rates.

The names of these parties are on the voters' list as freeholders and tenants. (1) Are they entitled to vote, there being no by-law to disfranchise them in default of payment of taxes

on or before the 14th December or to disqualify those who are exempt from taxes?

Man and wife jointly assessed over \$1,000; man on assessment roll styled gentleman, wife freeholder, property belonging to wife. Both man and wife natural born subjects of her Majesty. Both were in the United States for several years. Man, or perhaps I should say husband, took out his papers in full in U. S. Since he returned to this country have not been repatriated and of course does not vote. Both names appear on voters' list. (2) Is wife entitled to vote?

1. Yes.

2. No.

By-law passed between 1 and 10 January.

79.—T. A. C.—Is it legal for the council of 1897 to pass or amend a by-law after the close of the year before the new council has been sworn in?

Not if the by-law provides directly or indirectly for the payment of money or a contract or obligation on the part of the municipality, or appoints or dismisses from office any officer under control of the council, or anything else except in case of extreme urgency.

Changes in Polling Sub-Divisions.

80.—P. S.—In 1882 the municipality of Denbigh, Abinger and Ashby was divided in two polling sub-divisions. In 1891 polling sub-division number one was again divided to accommodate about ten settlers who resided on the western boundary of the township of Ashby and who had to travel upwards of twenty miles to cast their votes. In order to encourage the council to establish the Ashby or Hartsmere sub-division (so called from Hartsmere post office) which is officially known as polling sub-division number three, one of the electors interested promised to supply for all municipal elections a polling room free of charge. The elector referred to moved away some years ago and the council has since had to pay for the use of a polling room. There are now twelve electors on the voters' list of said division, but at the municipal election for 1898 only two of them came to the poll and voted and as there is at each election an expense of about \$10 connected with the polling of so few votes, the council contemplates the abolishing of the said sub-division and re-uniting it again with polling sub-division number one. Do you think,

1. The council would be justified under the circumstances to abolish said polling sub-division? and

2. What would be the most proper and legal manner to effect the change?

1. Yes, subject to sections 535 and 536, cap. 223, R. S. O., 1897.

2. Sub-section 2 of section 535 provides that councils of townships, cities, towns and villages may pass by-laws for dividing the wards of the city or town, or for dividing the township or village into two or more convenient polling sub-divisions and establishing polling places therein, and for repealing and varying the same from time to time. Sub-section 3 of section 536 provides: "Any alteration of existing polling sub-divisions, or creation of new polling sub-divisions shall be made before the publication of the Voters' Lists." For further information you must refer to the above sections which are too long for publication in full.

Expenses School Section Debenture By-law.

81.—J. R.—The trustees of a school section in June last, made application to council to raise a certain amount of money to build a new

school house and had debentures issued for the same, covering a term of 5 years at 5 per cent. principal and interest being payable in 5 equal annual instalments. The by-law was published in a newspaper in the village for four weeks and now the trustees refuse to pay for advertisement as they say it was not necessary to publish it. Was it necessary to publish the by-law, or what would be right in the matter?

Sub-section 4, of section 70, of the Public Schools Act, 1896, provides: The expenses of preparing and publishing any by-laws or debentures and all other expenses incident thereto shall be paid by the school section on whose behalf such debentures were issued and the amount of such expenses may be deducted from any school rates collected by the municipal council for such school section. This section must be confined to the necessary expenses. What necessity was there to advertise and if there was no necessity to do so why should the property of the section be taxed with an expense which was unnecessary? If we had all the proceedings before us perhaps the expense of advertising was necessary, but we cannot see how it could be if it was a case under section 70.

Equalization of Union School Section.

82.—G. McD.—In a union school section composed of lands belonging to four municipalities the assessors met re equalization of school section and determined upon a basis of 5, 13, 25 and 57 per cent. for three years, each municipality to pay its own costs for equalization and drew up a report to that effect, which report was adopted by council and the assessors paid out of general funds and same amount placed against lands of interested parties, but said parties object and claim that (that is those of the 5 per cent.) they should only pay 5 per cent. of expenses of equalization.

Now are they correct, and if so, has the municipality, through accepting assessor's report become responsible for balance of his charge, or are the lands belonging to said union section liable for full amount of said charges?

The council appointing an assessor should fix the remuneration to which he is entitled for performing his duties. The Public School Act makes it a duty of the assessor to equalize union school sections. The lands of the section are not liable for the expenses of equalization.

Town Treasurer may be Secretary-Treasurer of School Board.

83.—J. S. H.—The treasurer of our town has been yearly appointed secretary-treasurer of the public school of our town. He has held the dual position since 1890, giving all security and universal satisfaction to all parties concerned.

Is it illegal? This is the question. Trustees are anxious to secure his services and he is already treasurer of the town appointed for 1898 and will be appointed secretary-treasurer of the school (if it is not illegal) same as preceding years. The trustees have examined the regulations of the Education Department and by them it appears they can engage whoever they like provided secretary-treasurer gives proper security and the man heretofore engaged has given unexceptional security. This is Manitoulin district, no county organization, a good man for secretary-treasurer hard to get. This man heretofore engaged filled the bill completely, but previous secretary-treasurers were troublesome; one embezzled some \$150, others did not keep the school moneys separate

from their own purse, used undue influence with school moneys, etc.

There is nothing to prevent him holding both positions.

Application for Clerkship.

84.—W. R.—1. At first meeting of new council two applications were received for the clerkship. By-laws provide for appointment of officers by ballot. A new clerk was appointed. When does the new clerk take office and when is the old clerk discharged? there being no by-law for the appointment of officers yet passed.

2. Can another name other than that of the person appointed by ballot be placed in the by-law for appointment of officers, when the same is before the council?

3. Can a clerk legally hold the position of collector of taxes?

1. At such time as the council determines, but he must make the declaration of office required before entering upon his duties. Section 279 Consolidated Municipal Act, 1892, now section 321, Chap. 223 R. S. O., 1897, provides that all officers appointed by the council shall hold office until removed by the council. It is therefore entirely for the council to say when one clerk shall quit office and the other begin.

2. We cannot see why the council cannot decide upon appointing some other person than the one appointed by ballot. We think the council may do so.

3. No. Section 295, Chap. 223, R. S. O., 1897, provides: "The council shall not appoint as assessor or collector a member of the council, or the clerk, or treasurer of the municipality."

One Person not Eligible.

85.—G. H.—Can appointments under town municipality of treasurer, collector and town clerk be made to one person? If not please give reference to statute covering same.

No. See section 12 (1), Consolidated Assessment Act, 1892.

Assessors Duties.

REAL PROPERTY.

This must be valued on an equitable basis, so that no one will be imposed on in the payment of taxes, and the amount entered opposite the names of the owners, occupant or tenant thereof in the roll. Care must be taken in describing real property by giving the proper acreage, concession and lot or part of lot, together with the statistical information required.

PERSONAL PROPERTY.

It is in the low valuation and omission to enter personal property on the roll that the greatest discrepancies exist in the assessment of most municipalities. Section 42 of the Assessment Act authorizes them to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment of "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as section 45 provides a penalty for so doing.

DOGS.

The dogs must not be omitted, as the amount of taxes derived from this source is required in townships to pay for sheep killed. In some townships tags are used, in others owners are required to sign a declaration as to dogs on

their premises. In many places, unless the assessor is careful to give no notice of his arrival, he will overlook many of man's "most faithful friends," who have been consigned to the cellar or other secure place by those who delight in defrauding their municipality out of the dog tax.

SCHOOL SECTIONS.

In townships the proper assessment of all real property with reference to school section boundaries requires the assessors closest attention. Where an owner is assessed for property in different school sections, each parcel must be valued separately, so that the school section rates will be levied on the proper amounts. Special duties are also imposed in connection with assessment of separate school supporters.

POPULATION.

A correct return of population is most necessary, not only should this include owners' families, but every resident, man, woman and child, in the municipality, whether assessed for property or not. If this is overlooked the municipality loses probably an amount equal to the assessor's salary in the matter of the legislative school grants, which are apportioned in proportion to the population.

NON-RESIDENT LANDS.

Assessors should ascertain from the clerk, before commencing work, the names of all non-residents who have given notice necessary before they can be assessed.

Lots assessed as non-resident are to be entered separately in the roll; particular care must be exercised in describing them. If they are known to be sub-divided and correct information of the sub-divisions can be obtained, the assessor is required to enter the number of each lot or part of lot, the quantity of land therein and the value of such land. Some assessors are in the habit of assessing all of the lots in sub-divided lots as so many acres. This is not correct. The valuation of each separate lot is necessary not only for the purpose of sale by the county treasurer but to enable the statute labor to be properly charged.

OCCUPIED RETURNS.

County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots, that their property is liable to be sold for taxes. He must also examine the description of the lots entered with list and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessors entries thereon must be verified under oath by the assessor.

MANHOOD FRANCHISE.

Assessors must be careful to put on the roll the names of all who are qualified under the Manhood Franchise Act as well as all owners, tenants, householders, farmers' sons, etc. As a Provincial Election may be brought on at any time. If this duty is neglected the council is put to the expense of courts of revision of the assessment roll and more especially the voters' list, a few complaints against which will cause expenses sufficient to pay the usual salary of three or four assessors.

ASSESSORS' GUIDES.

The statutory instructions to assessors are so numerous and varied that it is impossible, in these columns, to explain all their duties. In order to enable assessors and municipal officers to avail themselves of the fullest information in reference thereto, we have had prepared a complete Assessor's Guide. For further particulars see our advertising columns.

In a south Jersey town all the freight wagons were changed to wide tires over a year ago, and since that time their roads have kept in a much better condition.