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CALENDAR FOR JANUARY, 1907

LEGAL, EDUCATIONAL, MUNICIPAL AND OTHER APPOINTMENTS.

Jan'y 1	New Year's Day. By-laws for establishing and withdrawal of union municipalities for high school purposes take effect.—High Schools Act, section 8 (1), (2). By-law establishing township boards takes effect. Separation of junior township takes effect.
2	Polling day for trustees in public and separate schools.—Public Schools Act, section 60, (3); Separate Schools Act, section 31; (3). First meeting of rural school trustees—Public Schools Act, section 17, (1).
3	High Schools open, second term.—High Schools Act, section 45. Public and separate schools open, Public Schools Act, sec. 97—(1 and 2), sec. 60, (3); Separate Schools Act, sec. 31 (3).
5	Trustee's report on truancy due. Make return of deaths by contagious diseases registered during December.—R. S. O., chapter 44, section 11.
7	Treasurer and registrar of deeds, making payments to other municipalities, to send detailed statements to heads of same.—61 V., chapter 23, section 11. Election Day.
8	Clerk of municipality to be notified by separate school supporters of their withdrawal.—Separate Schools Act, section 47 (1).
9	Annual meeting of township agricultural societies, at 1 p. m.
14	Names and addresses of sep. school trustees and teachers to be sent to dep't. Names and addresses of public school trustees and teachers to be sent to township clerk and inspector.—Public Schools Act, section 19 (3). Annual report of school boards to Department due. Councils of townships, villages, towns and cities to hold their first meeting at eleven o'clock a. m.—Municipal Act, section 259. Members of library boards to be appointed by councils in cities, towns and villages.—Public Libraries Act, section 9.
15	Annual report of separate schools to Dep't. due.—S. S. Act, s. 28 (18), s. 33 (9). Trustee's annual report to inspectors due. Minutes of R. C. S. S. trustee's annual meeting to Department due. Application for Legislative appointment for inspection of public schools in cities and towns separated from the county to Department due. Annual report of kindergarden attendance to department due. Last day for poundkeepers to file annual statement with clerk. Last day for making returns of births, deaths and marriages registered for half year ending 31st December.—R. S. O., chapter 44, section 11. Last day for treasurers of municipalities indebted under Municipal Loan Fund Act to make returns of taxable property, debts and liabilities to Provincial Treasurer.
16	First meeting of public school trustees in cities, towns and incorporated villages.—P. S. Act, section 64 (1). Annual meeting of district agricultural societies.
21	By-law withdrawing from union health district takes effect.—R. S. O., c. 248, s. 50. Trustees of police villages to hold their meeting at noon.—Municipal Act, section 737.
22	County council to hold first meeting, 2 p. m., at Court House or County House. Appointment of high school trustees by county councils. H. S. Act, s. 13
31	Last day for all councils to make returns to Bureau of Industries of the debts of their corporation.—Consolidated Municipal Act, 1903, section 427.
38	Composition of Town Council.....
39	Qualification of Reeve.....
40	Union between Urban & Rural School, etc.
41	Collection of Taxes.....
42	Power of Judge on Appeal Under Ditches and Watercourses Act, Etc.....
43	Return of Uncollected Taxes Etc.....
44	Time for Filing Declaration of Qualification.....
45	Qualification of Councillor—Of Voters on Local Option By-law—Expiration of Councils Term of Office.....
46	Councillor Cannot Legally Contract With His Council.....
47	Appointment of Poll Clerks.....
48	A Cemetery Agreement.....
49	Enforced, Powers of Council as to.....
49	Qualification of Reeve and Councillors
50	Refund of Surplus Drainage Money.....
51	Appointment of Poll Clerks.....
52	Appointment of Poll Clerks—Number of Agents Allowed at each Polling Booth, Etc.
53	Filing of Resignation by Candidate.....
54	Composition of Councils in Towns.....
55	Qualification of Teachers in Collegiate Institute for Councillors in Village—Qualification of Member of School Board for Water and Light Commissioner.....
56	Qualification of School Voters and Trustees—Secretary-Treasurers Cannot be Assessors—Assessment of Railways—Of Lumber Companies.....
57	Law as to Embankments, Etc.....
58	Time for Payment by Council of School Taxes.....
59	Filling Vacancy on Police Trustee Board Etc.....
60	Duties of Pathmaster.....

The Municipal World

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

A. W. CAMPBELL, C. E. K. W. MCKAY, EDITOR
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Associate Editors.

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ST. THOMAS, ONTARIO, JANUARY 1, 1907.

With this issue THE MUNICIPAL WORLD begins its seventeenth year of publication. In looking back, we are gratified by its development and the support tendered us by the municipal authorities of the province. The personal interest taken by THE WORLD staff in all matters municipal may account for this, as it has made the work one of greatest pleasure.

For the future, we propose to continue as in the past, to give subscribers the most complete service possible through the paper and otherwise. For the information of those who may be elected for the first time, we are sending out sample copies to be laid before the councils at their first meeting in January. The majority of subscription orders are for all of the members of a council and its officers, at the expense of the corporation. This is as it should be. Everything that will assist a representative or official in the discharge of his duties should be placed at his disposal.

The Ontario Municipal Association is sending out for the consideration of every council, forms of petition to the Legislature praying for the amendment of section 606 of the Municipal Act so that Ontario Municipalities will not be civilly responsible for damages caused by accidents on highways. No such liability has been imposed by Statute in any other of the Provinces of Canada or in England, and in the absence of such a Statute, municipalities are only liable for damages to persons injured through the misfeasance of the corporation arising either from its having exceeded its statutory powers, or having executed them so negligently as to cause nuisance or unnecessary damage. In other words, if the amendment is secured a municipality would not be responsible to the individual for damages caused by accidents due to defects in the highway, unless the defects were caused by the council or its officers. Under the present law, a municipality practically insures everyone travelling on the highways, the enormous amounts paid out yearly by municipalities in Ontario for damages and costs of litigation should be utilized in improvements of our highways. Every council should co-operate in the petition and urge their representative to bring the matter to the attention of the legislature and keep it there until the necessary legislation is obtained.

COUNTY COUNCILS

The County Councils for 1907 will include a larger percentage of new members than in former years. Most of these will have had experience in the local councils that will assist them in becoming acquainted with county council organization. The first business is the election of a warden. This may be conducted as the by-law for regulating the proceedings of the council determines but shall not be by ballot. A majority of the council must be present and the person elected must receive a majority of the votes cast.

In case of an equality of votes the reeve, or in his absence, the deputy reeve, of the municipality having the greatest equalized assessment shall have a second or casting vote, if there is an equality in this respect the casting vote is to be given by the reeve or deputy reeve of the municipality having the greatest number of municipal voters on its last revised voters' list. Following the election of warden, the organization of the council is completed by the selection of the standing committees for the year.

The members of a committee should be careful in the selection of a chairman as the conduct of the business throughout will depend largely on his ability both in committee and council. It is the practice in many counties for the council to adjourn as soon as the warden is elected to enable him to prepare his address to the council. This should be as comprehensive as possible and include references to county, municipal and other public matters which he may desire to bring to the attention of his council or the public generally.

Municipal councillors accustomed to the consideration of all matters in the interest of their own municipality should consider the interest of the county as a whole in disposing of the various questions brought before them.

The benefits of a two year term for members of councils was noticeable in the constitution of the old county councils, this is now optional with the ratepayers of a municipality. County councillors could not do better than arrange for the submission of the question by the council of each local municipality.

The House of Refuge for the united counties of Northumberland and Durham will be formally opened on the 10th of this month.

* * *
PAUL STEIN, clerk, Township of Denbigh.—“I would not do without THE MUNICIPAL WORLD as long as I have anything whatever to do with municipal affairs, and consider that your legal advice to one or two questions alone is worth to any municipality the amount of the subscription price for every member of the council.”

* * *
The position of the advocate of municipal trading is this—the municipality has to do the work of its citizens in the most economical and efficient way. It must either do it itself and thus share the profits among all the ratepayers or it must give the work out to private individuals, who pocket all the profit which would otherwise go into the ratepayer's pocket, or, in other words, reduce his rates. Where lies the equity of the case?

* * *
JAS. H. RINTOUL, clerk, Township of Darling.—“The members of the council appreciate your paper very much, as it has always answered questions fully if properly stated. I would advise every council to have it.”

* * *
R. BANNERMAN, clerk of village of Eganville.—“Our council after a fair trial would not be without THE MUNICIPAL WORLD. We consider it a good authority on all municipal matters.”

A Voting Machine

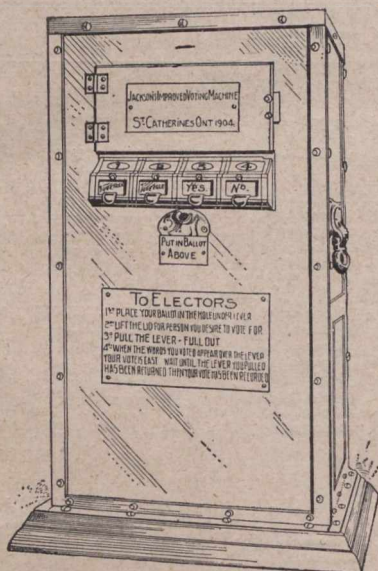
The Ontario Statutes, 1900, Chapter 37, enact.

1. Notwithstanding anything contained in The Municipal Act, or any amendments thereto, the council or any municipality may by by-law passed by an affirmative vote of not less than two-thirds of the whole council provide that thereafter the use of ballot boxes and ballot papers at municipal elections shall be discontinued, and may adopt for use at elections any kind of voting machine that complies with the requirements of this Act, and thereupon and thereafter such voting machines so adopted may be used for voting, registering and counting votes cast at all municipal elections held in such municipality, and such municipality may at any time by a majority vote of the whole council repeal such by-law.

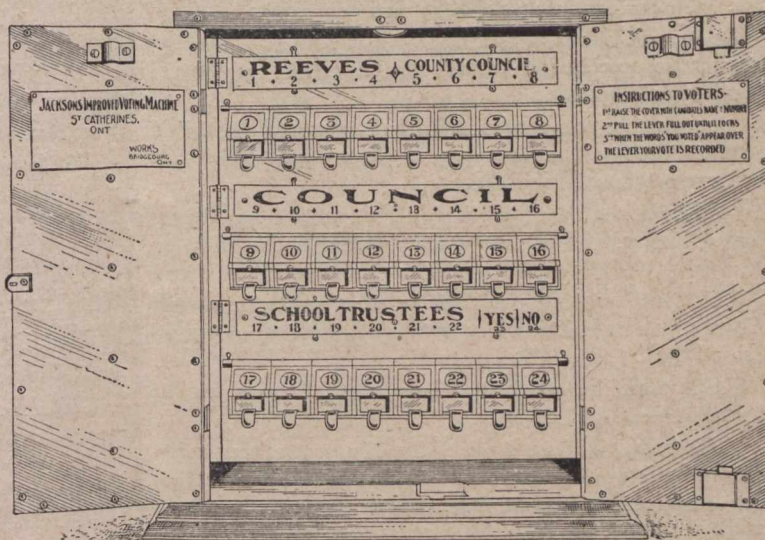
2. Any voting machine so adopted must be constructed so as to provide facilities for secret voting for any candidate for whom or on any question or by-law on which the voter is lawfully entitled to vote, and must also be so constructed as correctly to register every

which has to be seen to be appreciated, has been thoroughly tested, but has not been used at a municipal elections. Several towns have already approved of it and its use at Elections for members of the Legislature and House of Commons is being urged by many who agree with the inventor that it provides the Statutory requirements and that :

1. It will prohibit fraud at the Polls.
2. It will enable the uneducated and the blind to vote as intelligently as the educated and one whose eyesight is perfect.
3. It is a secret ballot.



Parliamentary Voting Machine.



Municipal Voting Machine.

vote of every description that may be cast. It must so constructed as to enable the voter to vote for as many candidates for each office as he is entitled by law to vote for and no more, and also to prevent him from voting for more candidates for each office than he is entitled to vote for, or for the same candidate more than once, unless authorized by law so to do, or upon the same question or by-law more than once; and all such voting machines must be of such construction as will permit the exercise by each voter of the full rights and privileges as a voter that he would have had under the provisions of The Municipal Act and amending Acts had this act not been passed.

When ballot switching and other irregularities are under discussion, the introduction of voting machines in thought to be advisable. We have recently examined the Jackson Voting Machine and believe it can be adapted to the requirements of Ontario Municipalities. The machine

4. You cannot spoil a ballot.
5. You cannot vote twice.
6. The voter is the last to handle his own ballot.
7. It gives three correct counts against each candidate.
8. Ten can vote per minute and the correct returns given in 30 seconds.

Like all other reforms, the introduction of voting machines will be slow but they will eventually be in general use. The Canadian Voting Machine, Co., Limited, of Bridgeburg, Ont., is promoting the introduction of the Jackson machine and expect to have them in use at the municipal elections next year.

Assessors

Every council should endeavor to procure a competent assessor who will keep the words "ACTUAL VALUE" before him until his work is completed. There should be no discussion between an assessor and an owner as to the actual value of his property. One of the most competent township assessors we know of, is a young farmer without experience, who made the first assessment of a township of 8000 acres, under the present law. He kept the words "actual value" before him and nearly doubled the assessed value of the real property. His invariable reply to those who objected to his valuations was; to present a requisition for a return, under the provisions of section 18 of the Assessment Act, requiring the person objecting to make a statutory declaration as to the value of his property and return it to him if they were not satisfied. There

were less than twenty-five appeals against his work. It is unnecessary to say that he was reappointed last year. Everything else referred to in the Assessment Law is mere detail and unimportant when compared with a proper return of property values. Income liable to assessment is best ascertained by using the requisitions referred to. These enable a ratepayer to assess himself, but the assessor is not bound by them or excused from making due inquiry to ascertain their correctness.

If an assessor has regard to the affidavit or affirmation he is required to make in verification of his work as entered in the roll. there will be but few complaints.

The duty of appointing competent men who will appreciate the responsibilities of an assessor, is placed upon the council of a municipality.

AUDITORS

The Municipal Act, Section 299, requires every council to appoint two auditors at the first meeting thereof.

Section 301 provides that the council of any municipality may appoint an Auditor or Auditors in November or December in each year. Section 309 enacts that notwithstanding any thing contained in the Municipal Act, the council of any municipality may appoint an auditor or auditors to examine, report and audit the accounts of the corporation. These sections are referred to as authority for the statement that the council of a municipality may appoint one or two auditors, as they prefer. The custom in most municipalities is to appoint two auditors. The salaries paid are not usually sufficient to secure the services of competent men. The appointment of one permanent auditor at a fair salary is the best practice.

The Statute is very brief in referring to the duties of auditors. Under section 304, they are required:

I. To examine and report upon all accounts affecting the corporation or relating to any matter under its control or within its jurisdiction.

II. Prepare in duplicate an abstract and detailed statement of receipts, expenditures, assets and liabilities in such form as the council directs.

III. Make a report on all accounts audited by them, and a special report of any expenditure made contrary to law.

IV. To send one copy of their report and statement to the Bureau of Industries Toronto, and file the other in the office of the clerk of the council.

V. Report on the condition and value of the security given by the treasurer.

VI. The cash balance if any due from the treasurer to the municipality and where such balance is deposited.

There appears to be a misunderstanding in some municipalities where the auditors confine their duties to an audit and report upon the treasurer's books, which may or may not include all accounts affecting the corporation or all matters under its control or within its jurisdiction. The value of a report will depend entirely upon the individuality and experience of the auditor. The time required to complete an audit, depends largely on the permanent officials of a municipality, and the manner in which their work has been performed. The principal cause of an inefficient audit is the small salary paid, this is usually fixed when the appointment is made. If a complication arises requiring an extended investigation of any class of accounts, it is often passed over as something that is not being paid for.

Some auditors know how and where to procure the information necessary to make an intelligent report, and look upon the salary as a secondary consideration, others are satisfied to check only what is laid before them.

The arrangement of an auditor's report is important, the following is suggested:

I. Report to council, including a reference to special matters as directed by the Municipal Act, and any other question that in their opinion should be brought to the attention of the council or ratepayers of a municipality.

II. Abstract statement of assets, distinguishing between permanent and available assets.

III. Abstract statement of liabilities, distinguishing between current and bonded liabilities.

IV. Debenture statement showing the unpaid principal only of all debentures outstanding on 31st December, (this should be entirely separate from statement III. which would include the debenture liability and distinguish between the current liability or amounts levied for debenture payments and the bonded liabilities for which no levy has been made.)

V. Abstract statement of receipts.

VI. Abstract statement of expenditures.

VII. Detailed statement of receipts.

VIII. Detailed statement of expenditures.

Unless an auditors' report contains the information outlined above it is not complete and should not be accepted. After a report has been received it is the duty of the council to finally audit and allow the accounts of the treasurer and collector and all account chargeable against the corporation. This is usually done by a resolution adopting the auditor's report.

DEBENTURE SALES

The following is a partial list of debenture sales by Ontario municipalities during the past few months.

COUNTIES	AMOUNT	RATE	MATURITY	PRICE SOLD FOR
Hastings County.....	27 000 00	5	10 inst.....	\$ 28 466 00
Peterboro County.....	14 000 00	4	20 inst.....	13 526 00
Prince Edward County.....	15 000 00	4	20 inst.....	14 525 00
TOWNSHIPS				
Twp. of Greenock.....	5 000 00	4	20 inst.....	4 737 00
Twp. of Ellice.....	23 553 17	4½	10 inst.....	25 553 17
Twp. of Stamford.....	3 000 00	4½	10 inst.....	3 000 00
TOWNS AND VILLAGES				
Sandwich.....	6 000 00	4½	20 inst.....	6 000 00
Fort Frances.....	31 000 00	4½	30 years.....	
Oshawa.....	20 000 00	4½	30 inst.....	19 818 00
Midland.....	30 000 00	4½	30 inst.....	30 324 00
Niagara Falls.....	59 754 00	4½	20 inst.....	56 328 34
Niagara Falls.....	20 049 72	4½	20 inst.....	20 049 72
Belleville Harbor Com.....	12 000 00	5	15 inst.....	12 000 00
Waterloo.....	18 000 00	4½	10 and 30 inst.....	17 727 00
MUNICIPALITIES OUTSIDE ONTARIO				
Portage La Prairie.....	65 000 00	5	40 years.....	68 250 00
Strathcona, School District.....	15 000 00	5	30 inst.....	15 467 00
Regina, Sask.....	180 000 00	4½	15 and 20 inst.....	175 717 00
Dartmouth, N. S.....	20 000 00	4	20 years.....	19 500 00
Glenwood, Man.....	4 500 00	5	20 inst.....	4 628 00
Souris.....	3 500 00	5	20 inst.....	3 556 00
Nelson, School District.....	30 000 00	5	30 inst.....	30 505 00
Saskatoon Town.....	125 000 00	5	30 inst.....	122 013 00
Rapid City, Man.....	7 000 00	5	20 inst.....	7 150 50
Battleford, Sas.....	2 000 00	6	7 inst.....	2 003 00
Pincher Creek, Alta.....	10 000 00	5	10 inst.....	10 100 00
Victoria.....	55 736 22	4	10 years.....	55 736 22

A study of comparative income yields of the bonds of ten important cities in the United States during the past ten years recently issued by a large American Bond House shows how greatly money conditions have effected the borrowing powers of municipalities on the other side of the line. The statement shows that Canadian municipalities have had plenty of good company in feeling the pinch. From the rigid debt limitation imposed on cities in the United States by their charters or general state law, their securities, too, tend to occupy a class of the lowest range of fluctuations. The bonds of the City of Cleveland, for example, sold in 1897 on a 3.50% basis. They sold lowest in 1899 on a 3.06% basis. Their present price places them on a 3.85% basis. Taking as a model bond, one running twenty years and bearing 4% its average price during the nine years preceding the present has been 109.28. Its present price is 102.08; or in other words, a Cleveland bond is now 7.20 points lower than the average. The highest price during the period was 114.96, making the present price 12.88 points lower than the highest. Another comparison shows the present price 3.59 points lower than the lowest price of the previous nine years.

These Cleveland bonds fairly indicate the average range of all the cities chosen which include Philadelphia, Pittsburg, New York, Cincinnati, Milwaukee, St. Louis, Chicago, Minneapolis and Kansas City as well as Cleveland.

COMMUNICATIONS

[This paper is not responsible for opinions expressed by correspondents. All communications must be accompanied by the name of the writer, not necessarily for publication, but so the publishers will know from whom they are received]

ASSESSMENT LAW

A Provincial Association Suggested to Consider Necessary Amendments.

To the Editor of the Municipal World :

SIR :

The Assessment Act as it now stands upon the Statutes of Ontario is in many ways inadequate, perhaps more so in regard to the smaller cities, towns and villages.

When the commission was appointed in 1903 it was intended to simplify and at the same time alleviate the burden of certain classes and adding a greater portion of the burden upon a class that was better able to bear it. In making the change from the old to the new form of assessment it was with a view of reaching all classes of ratepayers on a more equitable basis, and at the same time avoid complications so that the ordinary assessor would be able to properly construe the meaning of the Act. As the Act now stands there are several sections which could be made plainer, and other sections removed where it is known that an injustice is being done to certain classes of business. The present mode of making an assessment for the carrying on of any business being computed by reference to the value of the land and building used and occupied for the purpose of his business is in some cases absolutely wrong. For instance, two stores in a city in the same block extremely alike, one of which is occupied by a jeweller who carries a large stock of valuable goods and on which it is presumed he makes a handsome income. This man is assessed thirty per cent additional to what has already been placed upon that portion of land and building used and occupied by him for the purpose of his business. If he occupies but a portion of the building it is up to the assessor to sub-divide the building allotting a fair proportion to each of the occupants using the same building. This makes the work more intricate for the assessor. Now we come to the jeweller's neighbor who happens to be a laundryman. This man requires more room than the jeweller to carry on his business. The assessor must again apportion this land and building. Now instead of the assessor finding upon premises occupied as a laundry a 20,000 or 100,000 stock, he probably finds \$100 worth of tubs etc., over which is scrubbed out sufficient to make a living and pay the taxes imposed on him by the assessor. Now the assessor finds the buildings alike with the exception that the jeweller perhaps has a finer counter, show-cases, etc., which are not required in the laundry so that the assessor must put approximately the same valuation on the building occupied and used by the laundryman as he did upon the jeweller. The laundryman is assessed twenty-five per cent additional for his business assessment according to the value of the land and building occupied. I would ask, is this a reasonable proportion? and there are many more instances of inequality which I have not the space to mention here.

Every man should pay taxes according to his ability to do so and every business should be properly classified and every business man should be assessed according to the class of business conducted; for instance, a contractor, a brick-maker, a lumber yard, a wood yard, coal yard, etc., a per centage according to the value of the land and

buildings, (as the law is now) a merchant a per centage according to the floor space used by him for his business and every other business that is carried on within any building according to the space used. At the same time classify the different businesses, as for instance the jeweller mentioned above occupies a store, the floor space of which is 20x50 (1000 square feet). Now in my estimation this man should be assessed in addition to the land and building valuation, not less than \$5.00 per square foot occupied, or an additional assessment for business carried on by him, of \$5,000, which would be much more equitable than what is now assessed to him. As for his neighbor the laundryman, the computation of floor space is the the same but it would be unreasonable to charge the same for this class of business. Therefore, if 1000 sq. feet as occupied as a laundry, I would say 50 cents per square foot would be a fair assessment for this line of business, or an additional assessment of \$500.00 as a business assessment.

If every business was classified as above, there would be more justice done to the business man and at the same time simplify the apportionment of buildings occupied by more than one person, for business or other purposes, and for this class of assessment place upon the assessment roll the number of feet used by the assessed party and the per centage. And at the same time amend the Act by adding to subsection 8, section 10, the following: "That the tax levied in respect to any business assessment shall be payable at such time or times and to such collector or collectors as the council of the municipality may by by-law determine."

The assessment of land and buildings could be much simplified by adding to the actual value of the land the revenue derived from both the land and the building, making the assessment a land tax and an income tax combined.

The assessment should be upon present revenue or in case of vacant buildings upon six per cent of the actual value.

In the classification of the different commercial and manufacturing businesses they should be considered from the standpoint of whether the commodities dealt in are principally necessities or luxuries; if necessities, let the assessment be moderate; if luxuries, increase proportionally by this means reach the classes that are better able to bear the burden. A jeweller requires but a small space in which to do his business and at the time have a large and very valuable stock upon which he makes a large income; therefore he should be in the higher classification. A wine merchant requires a much larger space to do his business, but he should be classified much higher than a grocer. A tobacconist, like the jeweller, does not require as much space as a grocer, but the class of business should be classed higher. A dry goods merchant should be classed higher than a grocer or shoe dealer. A merchant dealing in more than one distinct line of goods should be rated according to the different lines dealt in; if such lines of goods conflict with other merchants dealing in only one of the lines; for instance, a dry goods merchant deals in ready-made clothing and gent's furnishings, millinery, crockery, etc. He has the advantage over others dealing in each of the individual lines, therefore he should be rated proportionally higher. A hardware merchant adds to his business the business of plumbing or tin-smithing in opposition to others carrying on those individual lines; therefore he should be rated higher.

The rating should be based upon the floor space occupied and used for the purpose of the business, The professional men should come under the same regulations, only at a different rate. Under existing conditions one doctor occupies part of his house as an office; he is assessed 50% of the total value of house, office and land;

his neighbor has a small office separate from his house; he escapes for very much less, when in reality he should contribute equally with his neighbor.

A commission could be appointed who would deal with every phase of the business assessment, properly classifying all and fix the rates.

There are other questions I would like to touch upon but this being a broad question, it takes considerable space to properly place before your readers just what I would like to impress upon them, At some future date I will take up the matter again with a view to getting others interested in this important matter.

The writer is endeavoring to form an Assessors' Association to be backed by the municipality sending a representative to the convention. Such an association representing the cities and towns, would be a power towards getting better assessment and other laws. The assessor being in touch and conversant as to how the law applies, is the better judge as to what should be the law and how it should be applied.

Thanking you for the space in your valuable paper,
I remain, &c.

J. P. Freek.

Assessment Commissioner, St. Thomas.

WHY DO MUNICIPALITIES STAND STILL?

It is not because they do not wish to grow. Nearly every town and village has a sleepy desire to expand and grow big and outrival its neighbors. People there would like to see industries coming, the town's limits expanding and property values increasing, but of course with no effort on their part whatever. Then why do all the municipalities in Ontario where a future for manufacturers is assured, and where opportunities are so numerous, not enlarge as would a well regulated and healthful business in times of prosperity? Apart from natural advantages the reason and solution lie with the citizens themselves. In most instances those who could and should help to build up the place in which they reside, and which holds their business interests, are either too engrossed in their own affairs or else entirely indifferent. Take town after town, and municipality after municipality in Ontario and this is found to be the case. The growth of the town is found to be in direct proportion to the public spiritedness of the men who mould opinion and who take lead in public affairs. This might be laid down as an axiom and holds in the case of Ontario towns today. Since our last issue we had an excellent opportunity of finding out how interested the various towns in the province were in their own growth. In the November issue an editorial reference regarding United States manufacturing firms intending to come to this country manufacture was supplemented by a post card sent out to about fifty cities and towns calling attention to the fact. Of these, at the time of going to press, thirty-seven showed no interest in the subject whatever. This being all the more surprising since the industry in question was not looking for a bonus. It was noticed of the thirteen who did reply the quickest and most business-like responses were from places having a live Board of Trade. Before the issue had been many hours off the press and before the card calling attention to the opportunity was sent out, the secretary of the Board of Trade of one of the most progressive and enterprising towns in Canada was in our office to get full information. The spirit displayed by the Board of Trade in this instance has been characteristic of its policy for years past. The result is that a manufacturing town has been built up, the result of the citizens own efforts, that for stability and general beauty is not to be surpassed anywhere in Canada.

In direct opposition to this spirit was that shown by another town whose reply came in about two weeks after

their attention had been drawn to the matter. It was answered by the town clerk, who, of course had to bring it before the town council before even making a reply or asking for further information. Had there been in that town a lively up-to-date Board of Trade the matter could have been taken up immediately, the information secured, and if necessary, a representative sent to interview the manufacturers in duestion. The local newspaper comes out announcing the fact that the town is just the place for that industry and then everybody falls asleep and no further action is taken.

The town whose Board of Trade secretary was first to seek the information has a splendid opportunity of securing this industry. The leading men of this latter town have at all times joined hand in hand for the town's welfare, have sought at all times to build up the town in every legitimate manner possible and have themselves created for the most part the town's many promising and flourishing enterprises.

About two years ago the town of Welland hardly realized it had a future. One happy day in the town's history the town folk woke up to the fact of the town's possibilities and realized its advantages for industrial concerns. They lost no time in getting together and within eighteen months worked with such success as to create a record in industrial progress in Canada.

The citizens of many a town may say, and it is often heard by those unwilling to make an effort in their town's behalf, that inasmuch as we have nothing to offer, what is the use of trying to compete with places having greater natural advantages. If those same citizens spent only a fraction of the time now spent gossiping in the back room of the local drug store in planning for the town's future and in themselves creating industries they would have no complaint to make regarding their town's progress and development.—From the Decemnr issue of *Canadian Machinery*.

CITY HOUSE-CLEANING

The Springfield *Republican* recently contained an editorial descriptive of the city housecleaning efforts of the local organizations which are affiliated with the American Civic Association, in which it made the following comments:

"Once upon a time all reforms began in the East and swept onward toward the wild west, which wasn't supposed to know it needed reforming. Now the order of things is reversed. Take the subject of city housecleaning. Boston and New York look as dirty as they like and feel pleased to have it so; it is Denver, Chicago, Grand Rapids, Kalamazoo and New Orleans that have a regular spring cleaning on a day set by the mayor, when streets, alleys, back yards and sidewalks are cleaned, together with any other thing of the kind that needs it. Denver, a year ago, at the call of Mayor Speer, thoroughly cleaned all its down town streets and alleys, painted all poles used in its fire and police systems, placed new and improved refuse cans at street and alley crossings, and private citizens looked over their own property and neighborhood, to the great improvement in health, orderliness and taste. Mayor Dunne of Chicago selected May 7, and called upon householders to gather up tin cans and other rubbish at the end of each lot in readiness for garbage collectors to take it to the dump; he requested school principals and teachers to get the school boys to clean up the vacant lots; fifty policemen were appointed to remind householders of the city regulations concerning the disposal of waste; the superintendent of streets organized his men so that the whole city was served with collecting wagons to take away rubbish."

Municipal Improvements Without Interest

The effect of the present state of the money market on the prices offered for municipal debentures, is an agitation in some quarters for municipal banks, or some system that will recognize the real value of municipal securities at all times. Mr. H. A. BELL, an economist, of Springfield, Illinois, is advocating a plan for supplying funds required for municipal improvements without interest, which he says in some instances exceeds the first cost. The plan proposes "a medium of exchange that will have all the advantages of a thoroughly efficient medium, and none of the disadvantages to the people in general that are attached to the present system of money." This is founded on the idea that the credit of all the people and the worth of all the property of a municipal corporation, as represented by their debentures issued to pay for municipal improvements, should be sufficient security for the redemption of government notes. If this is an acceptable proposition, municipal debentures could be issued without interest and deposited with the Dominion government which would then furnish the municipality with government notes for the amount—the government to receive the debenture payments and retire a porportion of the notes annually. In the United States, National Bank notes are secured by United States government bonds, deposited, and the government gives to these notes their legal tender functions. They are received at par for all purposes except duties on imports or interest on government bonds. The suggestion is that the government should issue similar notes and hold municipal debentures as security. An illustration referred to in Jonathan Duncan's Bank Charter Act is the plan adopted in building the Guernsey Markethouse on the Island of Guernsey, where notes were issued under the authority of the local parliament and paid to the contractor as the work proceeded and distributed by him to employees and others. In this way they went into general circulation, were used as a medium of exchange during a term of ten years, at the expiration of which all had been retired.

Canadian Banks.

In Canada the banks are chartered by the Government and have authority to issue notes as well as receive deposits. Their notes form the chief circulating medium for amounts of five dollars and upwards. They are payable in gold on demand. The total amount of such notes in circulation at any time does not exceed the amount of the unimpaired paid up capital of the bank.

Notes for less than five dollars are issued only by the Dominion Government. The limit is \$20,000,000 and the government must hold for their redemption at least twenty-five per cent. of the amount outstanding in gold and securities guaranteed by the British Government. This limit may be exceeded provided the government holds specie equal to such excess in addition to the amount above stated. They are a legal tender and are redeemable in specie at the chief city of each province. Monthly statements of the amount of notes outstanding, and the amount of gold and securities held for their redemption are published in the *Canadian Gazette*. Banks are not required by law to keep any fixed reserve. The policy of the banks is to accumulate a large reserve, and The Bank Act requires not less than forty per cent. of this to be in Dominion notes.

The statistics for 1905 show as follows :—

Total assets of Banks	\$767,490,183
“ liabilities of Banks.	618,678,633
Total Bank Notes in circulation	\$64,025,643
“ Reserve Funds	59,898,397

Total Dominion notes included in Banks	
Assets	38,053,983
“ Dominion Notes in circulation	47,334,222

Thirty five million of this is in Dominion notes of large denomination issued to facilitate settlements between banks which are always made in legal tender.

Ontario Statistics.

The last provincial municipal statistics show the total debenture indebtedness to be over fifty-five million dollars, fifty-two million of which belongs to the urban municipalities, with an assessment of real property valued at \$382,000,000. The total annual interest on debentures paid by all municipalities is \$2,600,000. If any plan can be devised whereby this large amount could be eliminated from the municipal expenditures, it is worthy of consideration. In reference to this, Mr. BELL says : “ May there not be an undiscovered financial and industrial system as far superior to the past and present as are steam and telegraphy ahead of our modes of but a few years ago for transportation and getting news.”

An English Suggestion.

Major G. O. WARREN, of Paignton, in the English *Municipal Journal*, refers to the high rates of interest and the refusal of banks to tender for local business or lend money on municipal bonds, as a consummation devoutly to be wished, for the municipalities would then be driven to doing their own banking and issuing their own notes.

In following up this idea, the writer says :—

“A municipal bank would be an institution framed on the same lines as the existing gold-based banks, the security for the paper currency of the municipal bank being the rateable property of the ratepayers and the municipal property in the way of water and gas works, tramways, electric light plant, etc., while the security of the gold-based banks is a mysterious, useless and invisible quantity of gold supposed to be in the vaults of the bank.

Gold No Better than Paper

If it be argued that the paper currency of the municipal bank would not be convertible into gold coins, I insist that the mere change of paper currency into a golden currency is only getting one kind of money for another kind of money, and your golden sovereign is no better than your bank note for £1, because it will only exchange for precisely the same amount of goods or services. When a gold-based bank puts in its vaults £1 worth of gold and issues a £1 bank note in its stead, it does in an artificial and clumsy way just what a municipal bank would do in a perfectly natural and efficient way when it issued a £1 bank note secured by the water or gas, etc., which the municipality was ready to supply to the ratepayers. The difference between the two cases is that whereas the municipal bank note was issued to facilitate an actual set of exchanges the gold-based bank note is an artificial affair altogether. The water and gas in the reservoirs of the municipality really will be supplied to and used by the ratepayers, and it is essential to their welfare that their production should be carried on ; but nobody will ever want to use the bullion in the vaults of the gold-based bank nor is it essential to the welfare of anybody that gold should be produced at all ; the whole affair is stupid and unreal from first to last.

No Valid Reason Against Municipal Banking

In the United Kingdom gold and silver coins are still largely used for small exchanges, so that most Englishmen think that they are a necessary factor in equitable

exchange, and that unless a £1 bank note were convertible into a golden sovereign it would be a fraud. But in Canada and the United States, where I lived for four years, all trade is carried on by means of paper credit notes (dollar bills) in convenient amounts from one dollar to 1,000 dollars, a gold coin being almost a curiosity, and there is no valid reason why the same system could not be at once adopted in the United Kingdom. Municipal banks could, and should, be at once organized at all the large towns—London, Manchester, Glasgow, Dublin, Plymouth, Bristol, etc., the bank notes of which, in convenient amounts from 5s. to £1,000, would circulate freely in the area supplied with money by these large banks.

The smaller towns, like Paignton, would obtain what money they required from these large municipal banks, just as they now obtain it from the gold-based banks, on mortgage, the vital difference being that whereas they now have to pay a monopoly price of $3\frac{1}{2}$ to 4 per cent. they would then have to pay only $\frac{1}{2}$ per cent., or the actual labor cost of manufacturing the bank notes and keeping the accounts.

Policy for the Smaller Towns

All the small towns would add a banking branch to their other municipal work, which would deal with the necessary accounts and correspondence, and the large municipal banks would be linked together and their varying credits adjusted by the agency of a municipal clearing house. In addition to the enormous saving of interest charges to the municipalities which such a sound, simple, sensible and scientific system of finance would entail, it would have been the incidental advantage of enabling the ratepayers to get all their banking business done at a fair and reasonable rate, and any profits from the same would go to reduce the rates.

Interest on money is justified by the orthodox economists as the reward of "waiting," but if we follow the path of circulation of a municipal bank note it is easy enough to see the utter fallacy of this justification. Let us suppose that a municipality has entered on some enterprise, such as the construction of a water-works, which will take many weeks to complete. At the end of the first week the work will have been advanced one stage out of the many necessary to its completion, and the workers engaged therein will have a claim on the municipality for the value of the work done during the week. The municipal bank, therefore pays them in municipal bank notes with which they proceed to purchase what goods they require from the shop-keepers. The shopkeepers accept the bank notes in exchange for their goods and in turn pay them away for goods they require, or in wages to their assistants, or back to the municipality for rates due and hand any balance they do not immediately want to the municipal bank, where they are duly credited to their account against which they may draw checks on the other municipal banks at distant parts of the country in payment of wholesalers from whom they get their goods.

Municipal Bank Notes.

Now each of these classes of persons, the workmen, the shopkeepers, the wholesalers, has to wait a certain time for the satisfaction of his claim for goods represented by the bank notes. The workman first carries the bank notes for a short time till he changes them into goods supplied to him by the shop-keeper. The shop-keeper then takes up the burden of waiting—he has given his goods for the bank notes, and as long as he continues to hold the bank notes has received no goods in exchange for the goods he has supplied to the workers. Thus these bank notes pass from hand to hand, each person who handles them doing his share in the waiting for the completion of the waterworks, and the burden of waiting has

been distributed equitably and fairly throughout the whole community.

On the other hand, when a municipality borrows the notes of a gold-based bank it has to give in exchange a municipal bond which is quite as secure as the bank notes it borrows. The gold-based bank runs absolutely no risk and can sell the municipal bond at any time in the open market for its face value, and thus convert it into goods. Consequently it does no more "waiting" than anybody else concerned, and that waiting is precisely what suits its own convenience. Why, then, should it be paid for a service which it has not performed? The answer is very simple—because the business of banking is now restricted to those persons only who are in possession of gold.

RESULT OF MUNICIPAL OPERATION

An annual statement showing the profits divided from the municipal operation of water and light plant or other public utility is always desirable if it is not misleading.

Some statements are prepared with a view to comparing municipal with private operation of these utilities, in which the fixed charges include annual dividends and depreciation or reserve fund for renewals.

Other statements recognize that the dividends from municipal operation are services well and economically done, that the depreciation or reserve fund may rest in the hands of the ratepayers, where it can be put to profitable use, until needed, when it can be raised by taxation.

Depreciation must be distinguished from wear and tear, which may be provided for by constant repair, thereby keeping a plant in an efficient condition. This would be a charge on revenue. Care should be taken to distinguish between repairs and additions to plant.

The debentures issued for the construction or purchase of a water or light plant are a liability chargeable against the municipal corporation which is entitled to receive the cash surplus accruing each year.

The following simple form of statement will assist in determining the financial results from the operation of a municipal plant.

	CAPITAL ACCOUNT.		CURRENT ACCOUNT	
	Dr.	Cr.	Dr.	Cr.
VALUATION OF PLANT				
1905 audit		\$100,000		
EXPENDITURES 1906				
Maintenance			\$10,000	
Addition to Plant		\$10,000		
RECEIPTS 1906				
Rates collected				\$9,000
CHARGES ON PLANT				
Value of street or other Public Lighting				
Value of Fire Hydrants or other Public Water Supply				4,000
Profit 1906			3,000	
DEPRECIATION 5% OF 1905 VALUATION	5,000			
Present value of Plant	105,000			
Totals	\$110,000	\$110,000	\$13,000	\$13,000

Engineering Department

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

BRACEBRIDGE POWER DEVELOPMENT

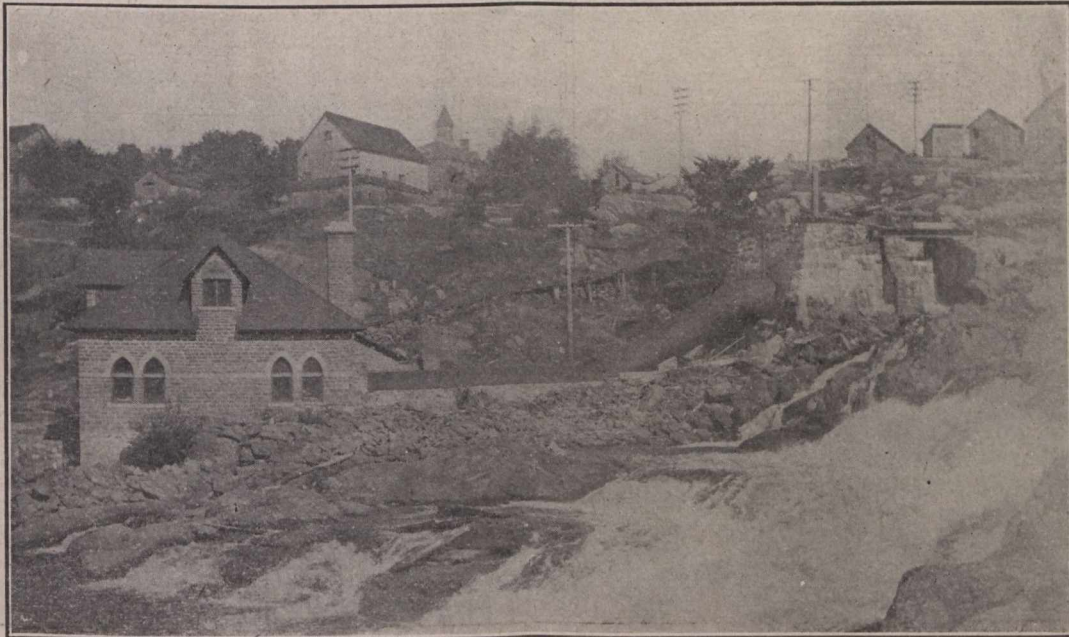
Nearly fifteen years ago the town of Bracebridge was first lighted by electricity, a small steam plant being installed by a private citizen. The service as then given was both expensive and unsatisfactory, the charge being \$7 per year, per light, flat rate. In 1894-95 the municipality bought out the electric business, constructed a more efficient electric plant, and installed a system of waterworks, operated by water power. For this work \$25,000 was voted by the people; \$17,000 for the waterworks and \$8,000 for the electric plant.

A 1,000-light dynamo was installed but this, in a few months was found to be too small and a 2,000-light machine was purchased and used for seven years.

Current is generated at 2,200 volts and is transformed to 104 volts on the secondary wiring. The present head at the dam is 37 feet but this can be increased to 56 feet. The minimum flow of the river is 240 cubic feet per second. The plant will now develop 750 electrical horse-power.

Waterworks

When the new power was installed in 1902, the waterworks pump was kept in the old pumping station, also situated on the Muskoka River, a short distance above the new power station, and operated by water power. The water supply flows to a small covered reservoir at the pumping station from springs about a mile distant. But as the fall from the springs is not sufficient to give good domestic pressure in all parts of the town, additional



BRACEBRIDGE POWER PLANT

In 1901, the town decided to enlarge its electric plant, and secured additional water rights on the Muskoka River, the falls being in the heart of the town. In the extension scheme, a new dam was built, a new flume, a new power house and a new dynamo was installed. The general plan comprises a head race 205 feet long, leading from the dam; and steel pen stocks, six feet in diameter and 101 feet 6 inches long, from the head race to the power house. The new power house is a handsome building both inside and out. The exterior is of stone, quarried in making the dam and head race; and the interior is lined with brick. The equipment as installed in 1902, consisted of one 250 kilo-watt, 2 phase, alternating generator, driven by a pair of 20 inch Jeucks turbines, with an 8 K. W. exciter and a nine inch wheel. Provision was made at that time for increased capacity, which has this year been carried out by adding a pair of 25-inch Kennedy turbines, a 300 K. W., 2 phase generator, and an 11-K. W. exciter driven by an 11-inch wheel. The electrical machinery is supplied by The Canadian General Electric Company.

power is provided by the turbines. The turbine at the waterworks is a New American, 110 h. p., and a Northy power pump of 1,000,000 gallons capacity in 24 hours. Only about 75,000 gallons, however, are consumed daily. Very little attention is required, the bearings being oiled each morning, and the station is then locked up for the rest of the day.

The electric power plant represents a municipal asset of \$52,000 and the waterworks, \$36,000, not including this year's extensions. Electric light rates in 1905 amounted to \$6,714.58, and from power, \$1,607.09. Water rates amounted to \$3,232.82. In 1905 after paying the annual debentures and interest, and all charges for operation and maintenance, the electric plant transferred \$2,200 to the municipality, or over \$1,200 in excess of the charges for public lighting. All rates are moderate, the charge for electric power being \$12.50 per h. p. for ten hours service and \$15 for 24 hours. The electric lighting schedule is from sunset to sunrise. The procuring of a greater supply of water and increased pumping facilities are now under consideration.

FLAT ROADS

One of the most common defects in country road making is the failure to give the road a sufficiently high crown. A road always settles rapidly for the first year after construction; and this settlement continues in a less degree for all time.

A road when first built should be too high in the center. If not, in a year's time it will be too low to properly shed the water; and in three years the road will require reconstruction. It will be flat and cut into a series of ruts.

Roads are now usually graded with road machines, and are given a uniform curve from the bottom of the open drain to the center of the road. A width of twenty-four feet between the bottom of the drains with the central eight feet metalled is ample in most cases. When made of this width the center of the road should be two feet higher than the bottom of the ditch. This gives a rise of two

If the old road has become too flat, and the grading of knolls does not offer a solution, it may be necessary to loosen up the old material with a pick plow, grade it to the center, and then place new material.

To draw soft material from the sides of the road, place it on an old stone road, and then over this spread new metal, is absolute folly. In the first wet season, the new metal will be forced downward, and the mud will ooze to the surface. The hard surface of the old road will not let the water drain away. The soft earth over it is converted into muck. The new metal on top of the muck is soon lost. The work of rebuilding old roads is often more difficult than making new roads. But to attempt to crown them by spreading sod and clay over them before placing the new metal, is to waste time and money.

There are communities wedded to the idea of making roads with a wide flat grade; with a gravel or stone track



ASYLUM FOR EPILEPTICS, WOODSTOCK—COTTAGE FOR PATIENTS.

inches to the foot from the bottom of the drain to the crown of the road.

This will no doubt draw criticism from those using the road when it is first built. There will be gloomy prophecies of up-sets and over-turned loads. The sanity of those who built the road may even be questioned. But one year of experience will turn the tables. The road with the high crown is the one that is smooth when others are rough. It is the road that will last when others are worn out.

In addition to a high crown, the side drains must be graded with a fall to free outlets. Drains without outlets are not drains. They are merely elongated ponds and are worse than useless.

Old stone or gravel roads when being reconstructed should and can be given a high crown. In doing this, do not draw in the sod and earth from the shoulders. These shoulders should be cut off and turned outward. The crown can, in many places, be made up by putting on new material. If, in low places, this cannot be done, knolls on each side can often be cut off and the old stony material used in the low places.

on one side, and a clay track on the other. Such roads are neither good in theory nor in practice. The earth track becomes cut up and rough. Having insufficient crown, surface drainage becomes impeded, the whole road soon becomes flat, rutted and shapeless. It is not a type of road that will last.

These are not fanciful ideas. They are simple statements of fact; the result of years of wide and careful observation. They can be verified by anyone who wishes to do so. To refuse to accept them is on a par with the wisdom of the ostrich that finds safety by hiding its head in the sand. Don't be an ostrich.

An eminent engineer at a recent meeting of The Western Ont. Municipalities Power Union, stated that limited hour contracts were preferable largely to storage batteries. The latter were not feasible in alternating currents. He thought that it would be better to replace the motors at the beginning rather than try to use an alternating motor on a direct current. The latter was at best an expediency. For a small consumer the best plan was to put in a small motor to run the plant. He declared that the continuity of the service could not be interrupted. Branch lines might be put out of order, but it would take a hurricane or disturbance of most unusual violence to disturb it.

MUNICIPAL IMPROVEMENT SOCIETIES

Proposals for municipal improvements must, as a rule, arise among the ratepayers, not in the council chamber. Municipal councils reflect the wishes and opinions of the citizens, and but rarely initiate. It is a notable fact that the great works of improvement in even the large cities of Europe and America have had their origin in popular demand. This is largely as it should be, as legislative bodies can proceed only as public opinion will sanction, for even they obey natural law by moving along the line of least resistance.

Among the most potent of influences have been municipal improvement societies, of which there are as yet very few in Canada. There would seem no reason why even townships in need of road improvement, or desiring to undertake a system of tree planting, etc., should not have such an organization. A recent number of *Outing* says:

"This is the season of the year when societies for neighborhood improvement are in order. If you have no such society, why not organize one at once? Get it under motion, and plan for next season's work. There are always improvements to be made. No society of which I have any knowledge has ever exhausted the possibilities in this direction. The more you do, the more you see to do, for work is always to be found when you look for it, and the march of improvement may go on indefinitely. There has been a great deal done along this line in many parts of the country, and an organization for local work ought to receive hearty encouragement in every neighborhood.

"Such a society can be made extremely interesting during the winter season. It need not be confined to the bare discussion of what shall be done, and how it shall be done, but every session may be made generally interesting by the preparation of papers on various topics, readings from standard authors, music and elocutionary exercises.

"The secret of success in an organization of this kind consists in arousing general interest, and in no way can this be done more effectively than by inducing everybody to take an active part in its meetings. Let co-operation be the dominant idea. Give every member to understand, from the start, that the price of individual amusement is an effort to do something to amuse others.

"Put the matter of neighborhood improvement into the hands of men of good taste, good judgment and practical ability to carry out fully whatever is undertaken. It is a good plan to have sub-committees whose business it shall be to see that this, that, or the other thing is done in their respective localities. If there are several such committees each one will doubtless make an effort to outdo the other, and rivalry of this sort is always stimulatingly helpful. It is advisable to give practical, progressive women charge of the improvements to be made on church and school grounds. They will do this work better than men will, usually. If trees and shrubs are to be planted, put a man on the committee to do the heavier part of the work."

FOUNDATIONS FOR PUMPING ENGINES

Money invested in a proper foundation is money well spent. Money kept out of a foundation to the extent of jeopardizing the success of the machinery expresses a saving very badly misplaced. In fact, if the question must be settled between apparent extravagance and misplaced economy, then the extravagant side of the case ought to be favored in the interest of safety, low repairs, and economy of operation. Each case ought to be considered and decided by itself, as experience shows that no general rule can be followed, on account of the great

variety of underground and underwater conditions, unknown and unseen until actually dug down to and exposed. Foundation making is not quite so purely an art as stone quarrying, but there is not so very much difference between them as at first might appear.

When a new pumping engine is to be put into a building already in existence, care is necessary to avoid doing damage to the building, its foundations and walls. Frequently it is necessary to underpin the building walls before the engine foundation can be commenced.

Authorities vary as to the safe load that may be placed upon earth foundation beds, and give all the way from one ton to four tons per square foot, but mostly still loads are referred to. Where permanent and lasting results are looked for, with smooth and economical working pumping engines, the limit is put at 1,000 pounds per square foot; and preferably 800 pounds for the machinery and 3,000 pounds for the building walls of the pumping station, when the bed is even the best of earth. An equally distributed pressure is to be carefully sought after, and in the absence of a rock bed or its equivalent, it is well worth the while to pay particular attention to the uniform distribution of pressure.

As to the matter of material for engine foundations, after the question of bed has been properly decided, a concrete bottom, then the foundation piers of hard-burned, sound brick, with granite, limestone, or hard sandstone anchor bolt stones and cap stones will give as good results as anything, and better than most other materials or combinations of materials. There is a great advantage in brickwork, because brick can be laid up closely and true to the required form, with full mortar beds and joints. The material will knit together, and, altogether, make a very manageable and practical construction; and when good, hard brick is laid in Portland cement mortar of proper richness—not too rich, say one of cement and two of sand—there is nothing more to be desired in the way of solidity.

BROKEN STONE AND GRAVEL IN CONCRETE

The best rock for an aggregate is a hard and tough one which will break into angular fragments with surfaces that are not too smooth. Rock that is subject to decay should never be used, as the concrete will grow weaker with age instead of stronger. For fireproof work, care should be taken to avoid such aggregates as contain feldspar. Nor should limestone be used if the concrete is likely to be subjected to a long continued red heat, and finely crushed granite is generally conceded to be inferior to limestone on account of its brittle qualities. In crushing it should not be broken up into such small pieces and so bruised that it will crumble with slight pressure.

As cement adheres to some limestones quite firmly, they appear to be very well adapted to the general uses of concrete, but that will depend on their hardness and structure, and the use to which the concrete will be put. Granite, not too finely crushed, syenite, and trap rock are excellent. Up to the limit of their strengths, fragments of brick and other burnt clay products are good, but that limit is low.

The question whether or not the presence in concrete of screenings from broken stone has a bad effect, is a much discussed one. Limestone screenings, if not too fine, are satisfactory. The presence of screenings tends to diminish the percentage of voids in the aggregates, and consequently a smaller amount of mortar is needed, but if a damp, floury dust collects around the fragments of stone, the mortar cannot get such a good hold. It is often objected that even if the dust does not adhere to the stone, it mixes with the cement mortar and makes it less

rich, having the same effect as very fine sand, but actual work has not sustained this objection when there is a moderate amount of screenings. In fact instances have been given where the addition of marble dust in a concrete for hollow blocks has made them almost perfect imitations of Bedford stone. Where the screenings are intended as a part of the mortar, the crushed stone should be screened, for the reason that in a pile or bin of crushed stone, the fine material collects in certain places, is not evenly distributed, therefore some portions of the mortar will be very rich with a large amount of stone, and other portions will be just the opposite. It is very essential that all the mortar be of an even richness, thereby avoiding lumps of screenings.

It must not be taken for granted that "outside" matter can be added to the concrete with impunity. Those materials which tend to lessen the bond between the mortar and the stone or gravel, by clinging to it and preventing the mortar from getting a good hold, diminish the strength of the concrete and are not to be trusted. Vegetable mold will do this and many state that loam has a similar effect, but our experience is that when properly graded in with the sand, from eight to ten per cent. of loam is not only not injurious but helps to fill up the voids and decreases the porosity of the concrete. When clay adheres to the fragments it should not be used, although about 10 per cent. of it in granulated form and not adhering, is advantageous for many purposes.

A common practice in concrete making is to crush the stones from wrecked buildings, but as the mortar nearly always clings to them, a first-class concrete cannot be made. There are many purposes, however, for which a first-class concrete is not needed and a less rich one does just as well.

The degree of uniformity of size of the fragments has an all-important effect on the value of crushed stone as compared with gravel. It is necessary that all the fragments be well covered with mortar, and as the larger ones have a smaller superficial area, it is reasonable to suppose that they require less mortar than the smaller ones. When the pieces are too large they do not form a good bond, but wedge against one another and increase the percentage of voids, which does not save on mortar.

One thing very much in favor of gravel is the fact that it is usually found in varied sizes, so that it is really graded from the first, thus reducing the amount of voids and saving on the amount of mortar necessary. This is the principal argument in favor of its use. Of course it can be found approximately of a uniform size, but this is not conducive to the best concrete.

This non-porosity of gravel is directly opposed to broken stone, which, if not tamped very well, is likely to arch and leaves holes in the mass, while gravel, if used in a rather wet mixture, needs little or no tamping. The

ordinary percentage of voids is about 30 to 37 per cent. for gravel and from 40 to 50 per cent. for crushed stone.

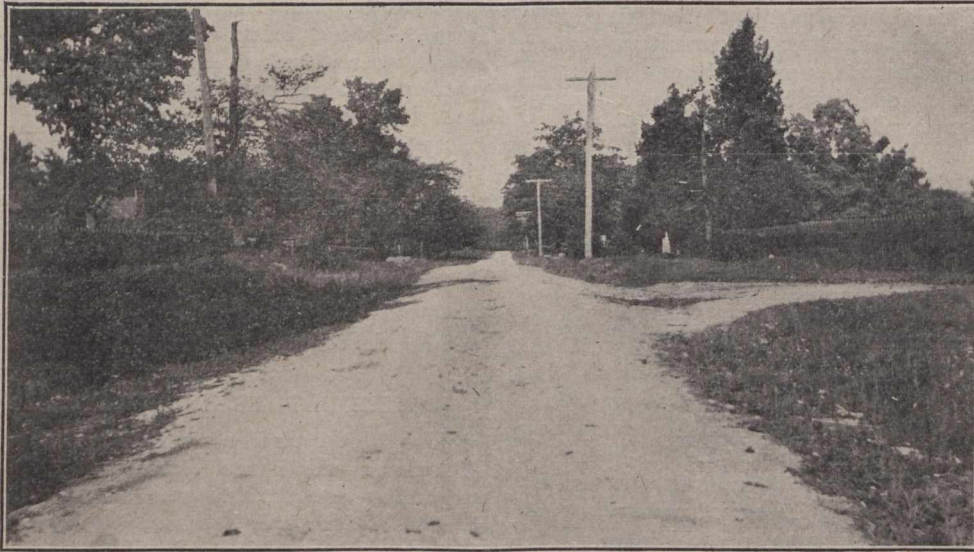
The strength of gravel, when from igneous rocks, cannot be doubted, whereas the same cannot be said of crushed stone. The strength of gravel is more uniform, more constant, than that of broken stone. It gives a smaller amount of voids and as a consequence a more compact concrete.

The objection to gravel is that its surfaces are too smooth and round to give the best results. The pebbles of the gravel slide and do not interlock so as to form a good bond. Coarse gravel can be run through a crusher and this objection obviated to some extent, but is not possible with the smaller pebbles. On the other hand, the fragments of crushed stone, if properly tamped, knit together and form a very strong bond.

Gravel and crushed stone mixed has been very successful in bringing about good results. The gravel assists the compacting of the concrete and the stone supplies the bond.

CLEAN STREETS

Clean streets are in every way desirable. Street cleaning is not a difficult or expensive process if properly managed. It is not an adjunct of large cities only. On the contrary, the larger the city, the more difficult and costly it becomes. In connection with street cleaning, by-laws should be passed and observed for preventing the unnecessary littering of the streets. Towards this end the city should erect and maintain proper receptacles upon the street corners for holding



ON A COUNTRY ROAD ORILLIA TOWNSHIP.

waste papers carried by pedestrians and fruit peelings or other things thrown away by those who use the public streets. No business house should be permitted to sweep the dirt from its building upon the streets.

A well governed town can only be so considered when its streets are maintained constantly in a cleanly condition. No matters subject to decomposition should be allowed to remain upon the surface of the streets more than twelve hours.

A well organized hand cleaning force of street cleaners is by far the most efficient and economical method of keeping the streets clean.

The street sweepings should be utilized as fertilizer and never used for filling in low lands liable in the future to be used as building sites.

Provide receptacles upon the corners of the streets for retaining waste materials in the hands of pedestrians.

Mr. R. DIPROSE has been appointed clerk of the town of Strathroy to succeed the late Mr. F. J. CRAIG.

QUESTION DRAWER

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

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

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

Business Assessment of Florist.

1—J. C. S.—Should a florist who has a greenhouse and grows his own flowers and sells them at his residence be assessed for business assessment?

If this florist is actually carrying on business as such and is assessed for premises used and occupied by him for the purpose of carrying on the business on the assessed value of which a business assessment may be calculated, he is liable to the business assessment mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Detention and Delivery to Owner of Stray Cattle.

2—W. M. S.—Two yearling cattle strayed from the pasture of "M" early last spring. Two yearlings were noticed on road some miles from "M's" pasture by "W." "M" could not find his, and at that time "W" did not know to whom they belonged.

The yearlings remained on the road all summer generally pasturing on the road with "W's" cattle.

About November 1st. last, when "W" began to stable his cattle the two yearlings entered his ("W's") premises along with his own cattle. "W" then advertised them in the local papers and has since taken care of the animals.

In response to the advertisements several people called at "W's" farm to see the yearlings, among them "M," who took his two sons with him. The boys identified the animals at once as their father's, and "M" himself, felt almost sure they were his, but as the animals had changed in appearance since being put out in the spring he could not be quite sure.

"W" requires whoever claims the animals to say on oath before a magistrate that they are his. This "M" is somewhat unwilling to do, and "W" will not give up the animals, fearing he may be held responsible for them if he gives them to the wrong party.

1. Is "W" right in requiring the person claiming the animals to say on oath that they are his?

2. Can "W" rightfully hold them till the claimant agrees to go on oath as to ownership?

3. If "W" gave up these animals to "M" merely on their being claimed by "M" would "W's" responsibility for the animals end there or not, or would the responsibility rest with the person who claimed them?

1. We do not think that "W." can require "M." to swear before a magistrate that the yearlings are his. If "M." and his sons are reasonably sure that the yearlings are "M.'s," and "M" is willing to pay whatever reasonable charge "W." may have against him for taking care of them, "W." should give them up to "M."

2. No.

3. If "W." delivers the yearlings to "M." we are of opinion that this will end his responsibility in the matter and it would then rest on "M." to show that he was the rightful owner as against any third party claimant.

4. Our answers to the previous questions renders it unnecessary to reply to this.

Compulsory Removal of Fences from Highway.

3—J. R.—There is in this township a certain concession line which was opened for road purposes. A and B own property lying on either side of the concession line but have placed their fence in the center of the road allowance, thus A and B have each occupied half of the concession line for a number of years. C has now purchased

some property lying along this concession line beyond the property of A and B on which he has built a sawmill. C has no way of getting to his property except by way of this concession line which he cannot do as it is obstructed by A and B's fence. The council does not wish to open this concession line as a public highway but wish C to have the use of it in its natural state.

The council some time ago notified A. and B. to remove their fence but did not state any specified time by which to have it done.

1. Should A. and B. refuse to move their fence how should the council proceed so that C. may have the use of this concession line as soon as possible?

2. Would the council be justified in sending a constable to forcibly remove the fence without further notice to A. and B?

3. Would C. be justified in removing the fence himself?

1. We do not think the council should interfere in this matter unless the needs of the general public require the opening of this road. If the council considers that it would be in the interests of the general public to cause the removal of fences from and the opening of this road, it may pass a by-law directing the removal of the fence under the authority of sub-sections 3, 4 and 5 of section 557 of The Consolidated Municipal Act, 1903. It may also provide in the by-law that the person placing the fence on the highway shall, after notice to remove the same, and upon default for five days after such notice, be liable for the expense of its removal, and that the path-master for the road division in which the road is located shall enforce the provisions of the by-law.

2. No.

3. No.

Qualification to Vote.

4—J. A.—A. owned a farm in our township of B., was assessed last March for it. His name is on the Voters' List but in September of this year he sold out to B. farm and stock and moved to the United States. Now B. is in possession of farm and has paid the taxes this fall. A. is not in the country. Is B. qualified to vote at the coming municipal election?

We gather that B.'s name was not on the assessment roll, and the original voters' list of the municipality for the current year (1906) and that his name was not put on the voters' list by the Judge at a Court of Revision pursuant to appeal made to him for the purpose. If this is so, we do not think B. has any right to vote at the ensuing municipal elections.

Qualification for Councillor of School Trustee in Town—No Provision for Resignation.

5—J. L. L.—1. Can a public school trustee, providing he resigns his seat and his resignation is accepted by the board before nomination day, qualify as a candidate for councillor in a town?

2. Can a trustee whose term expires at the end of this year legally qualify without resigning before nomination day?

1. There is no provision for the resignation of a member of a school board in a town. Section 16 of The Public Schools Act, 1901, applies only to trustees of RURAL school sections. Section 3 of chapter 34 of The Ontario Statutes, 1906, disqualifies members of public school boards in towns from membership of the council of such town, so we are of opinion that this trustee cannot qualify as a candidate for election to the council on the 7th January next.

2. We do not think so, as at the time of the election, that is on nomination day when the time of election begins, he will be still a member of the school board of the town.

Council Not Liable for Implements Broken while Performing Statute Labor.

6—F. B.—Is the municipal council liable to pay for the repairs of vehicles or implements that get broken while being used in the performance of statute labor?

No.

Remission of Business Tax.

7—A. Q. B.—A man follows laboring for a living; handles a few cars of coal during the season. The assessor assessed him for a business tax and he is now called upon to pay \$5.25 business tax. He has no place of business, unloads his coal from cars and delivers it to his customers. Is he or is he not required to pay a business tax?

We do not see how the person assessed can now avoid paying the amount of the business tax. He, no doubt, received his assessment notice, and whether he did or not, he should have examined the assessment roll when it was returned by the assessor, and if he was dissatisfied with his business assessment, he should have appealed against it, in the manner prescribed by The Assessment Act, 1904. We do not think the council has now any power to remit the amount of this tax.

Qualification of Contractor with Council.

8—J. B.—Under the Ditches and Watercourses Act the township engineer apportioned a certain part of a diich to be constructed by A. After the time apportioned that A. was to construct the ditch (the work not being done) the engineer let the contract to B. If B. is elected to the council can B. take the oath of office?

If B. had fully completed his contract, and received his pay therefor from the council, prior to nomination day, and he is otherwise qualified under the provisions of The Consolidated Municipal Act, 1903, we are of opinion that he can qualify as a candidate for election to the council of the municipality in January next, and can take the declaration of office prescribed by section 312 of the Act.

Remuneration of Township Councillors.

9—G. H. S.—What is the statutory amount of salary payable to township councillors. Can councils vote themselves an increase of pay, twenty-five dollars per annum having been the usual allowance for years?

This matter is regulated by sub-section 1 of section 538 of The Consolidated Municipal Act, 1903, which empowers the councils of counties and townships to pass by-laws "for paying the members of the council, or for paying any member while attending on committee of the council, at a rate not exceeding \$3.00 per diem, and five cents per mile necessarily travelled (to and from) for such attendance."

Wrongful Investment of Municipal Funds.

10—J. C. C.—The municipal council of a township municipality in our county by resolution of the council passed that the total amount of municipal loan fund to the credit of the municipality amounting to nearly fourteen hundred dollars (1,400) be applied on the county rate.

1. Was it legal for the council to dispose of said fund for such a purpose; they having done so without any intention of replacing same?

2. If illegal, what step should be taken to have same replaced?

1. We assume that the moneys mentioned are derived from "the Ontario municipalities fund" referred to in sub-section 1 of section 423 of The Consolidated Municipal Act, 1903. If this is so, we are of opinion that

the council had no power to devote it towards paying the county rate. A township council has no authority to invest funds of this kind otherwise than is prescribed by sections 423, 424 and 424a of the above Act.

2. Section 425 of the Act provides that any person investing funds of this kind other than the Act prescribes, "shall be held personally responsible for any loss sustained by the municipality."

Qualification of Voter.

11—J. R.—Mr. A. sells his farm in December of this year (1906). There is a clause in deed allowing him to remain on the farm until spring of 1907 as tenant. I hold that Mr. A. at the ensuing municipal election is entitled to vote, choosing the tenant's oath in case he is sworn. Am I right?

If A. was assessed on the revised assessment roll of the municipality on which the voters' list used at the election is based as a freeholder for a sufficient amount to entitle him to vote at municipal elections, he should vote as a freeholder, and if he is sworn, the freeholder's oath should be administered to him. (See section 86 of The Consolidated Municipal Act, 1903.)

Procedure in Voting on By-Law.

12—S. S.—Section 342 of The Municipal Act, 1903, says the head of the municipality shall at a time and in a place advertised appoint persons to act as scrutineers and to sum up votes for and against the by-law, etc. Now suppose no person comes forward to be appointed on either or on one side, and consequently no one is so appointed. Would this affect the legality of the proceedings or endanger the legality of the by-law?

2. Does section 345 provide for and fully cover this omission to be appointed by the head of the municipality?

3. Should the by-law as advertised have the signatures of the reeve and clerk or simply the by-law in progress without signatures or seal?

1. No.

2. Yes.

3. The by-law to be published should simply be a correct copy of that intended to be passed. The signatures of the reeve and clerk should not be appended nor the township seal affixed until the by-law has been assented to by the electors and finally passed by the council.

Qualification of Public School Trustee in Town.

13—D. E. M.—In reply to question 724, page 315, you state that the cause for disqualification now applies only to cities, towns and villages. Would you kindly let me know what this clause you mention is, viz., section 3, chapter 34 O. S., 1906?

What I want to know is, can a paid secretary of a public school board not a member of the board be legally a member of a town council?

Section 3 of chapter 34 of The Ontario Statutes, 1906, amends sub-section 1 of section 80 of The Consolidated Municipal Act, 1903, by striking out the words "and no member of a school board for which rates are levied" in the eighth and ninth lines thereof, and by adding after sub-section 1 of the said section the following:

"(a) No member of a public or separate school board or board of education of any city, town or village shall be qualified to be a member of the council of such city, town or village."

A ratepayer who is not a member of the school board of his town, and who possesses the qualifications prescribed by the Act, is eligible as a candidate for election to the council of his town. The fact that he is secretary of the school board and receives pay for his services does not disqualify him.

Information as to Septic Tanks.

14—G. K. D.—Have you anything in your office that would give us some information about septic tanks? If not, could you inform me where I could get it?

We beg to refer you to an article on sewage disposal in Berlin (illustrated) on page 61 of the issue of THE MUNICIPAL WORLD for March of last year (1906). We also draw your attention to an article on "Sewage Disposal" on page 149 of the issue of our journal for June, 1905.

Letters to the clerks of Berlin, Guelph, Stratford, Woodstock and Galt would also, we believe, elicit valuable information on this subject.

Information as to Septic Tanks.

15—W. B. S.—Referring to the construction of septic tanks, can you refer me to any articles or diagrams in past numbers of THE MUNICIPAL WORLD treating of the subject, and could you send me copies of numbers of the magazine?

We beg to refer you to an article on sewage disposal in Berlin (illustrated) on page 61 of the issue of THE MUNICIPAL WORLD for March of last year (1906). We also draw your attention to an article on "Sewage Disposal" on page 149 of the issue of our journal for June, 1905.

Letters to the clerks of Berlin, Guelph, Stratford, Woodstock and Galt, would also, we believe, elicit valuable information on this subject.

Steam Railway Cannot be Assessed for Income.

16—S. C.—Can a municipality assess a steam railway company for income?

No. Section 44 of The Assessment Act, 1904, prescribes the method of assessing the property of steam railways, and sub-section 4 of this section provides that "a railway company assessed under this section shall be exempt from assessment in any other manner for municipal purposes, except for local improvements."

Method of Calculating Commuted Statute Labor Payments.

17—ENQUIRER—In calculating payment of commuted statute labor as I understand the law you have first to find the number of days for which each party is liable by the scale in force in municipality, then turn that into money by the amount per day at which labor is commuted. Would it be contrary to law to strike a rate direct for that purpose that would yield the same amount as the total statute labor when commuted? Would it not be fairer to all, as in calculating it by days, first there has got to be a dividing point when a few dollars of assessment gives you a day, or the lack of a few dollars you escape a day. It might fall a little heavier this way on the wealthier class or those having large assessments, but why should a man assessed for \$1,000 perform proportionately a greater number of days labor than the man assessed for \$4,000 or \$6,000?

The proper way to arrive at the amount of commuted statute labor for which any ratepayer is liable is to ascertain the number of days statute labor, which, according to his assessment, the ratio of statute labor in vogue in the municipality would render him liable to perform, and then multiply the number of days thus obtained by the per diem commutation. The other method suggested would be illegal. The question is not what each official, whose duty it is to make the calculation, considers fair under the circumstances, but what method does the law require him to pursue.

Business Assessment of Threshing Outfits.

18—W. D.—There are several threshing outfits in our township, resident owners. Are they assessable or not? They go from place to place threshing?

These cases are very close to the line, but if the owners of the threshing outfits use and occupy any premises for the purpose of carrying on their business as threshers, on the assessed value of which a business assessment can be calculated, they are liable to the business assessment mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904.

Minister to Retain Marriage License—Municipal Clerks to Furnish Ministers With Marriage Registers.

19—D. W.—1. When a minister performs a marriage ceremony does he retain the license or forward it to the department?

2. Is the municipal clerk to furnish ministers with registers to register marriages in or any other papers in connection with registrations?

1. Sub-section 5 of section 5 of chap. 162, R. S. O. 1897, provides that "the certificate or license to marry, or the certificate of publication of intention, when such certificate is required, shall be left with the clergyman, minister or other person who solemnizes the marriage. There is no provision requiring him to forward it to the department.

2. Section 25 of the above Act requires clerk's of municipalities in which their churches or congregations are located, to furnish the clergymen or ministers with marriage registers.

Drainage of Highway and Cellars Adjoining.

20—S. T.—1. Can A. compel the council to put in culvert across road and run water into B., it being the natural watercourse but no banks. Ten years ago or more the council graded the road and carried the water on to another culvert, it being at the corner of the road opposite A's, residence; water following road ditch down to sewer.

2. The trouble is the water is a nuisance in front of A's residence and he has obstructed the outlet of the culvert by filling road ditch with earth, causing water to flow into A's cellar. Can A. claim damages from the council?

3. Can the council compel A. to remove the earth and open up his approach to his residence and put in tile sufficient to carry the water that runs through the culvert?

1. No.

2. No.

3. If A has obstructed the free and natural flow of the water along the side of the road, and is thereby causing damage to the highway, he can be compelled by injunction to remove the obstruction. It seems to us, however, that this is a case where the Ditches and Watercourses Act (R. S. O. 1897, chap. 285) should be invoked, and in this way the rights and liabilities of all persons interested could be properly adjusted.

Election Cannot be Held Outside of the Municipality.

21—W. W.—Writing to ask you a question about holding an election outside of the municipality; according to the Municipal Act I see it is not lawful to hold an election outside of the municipality but I thought that in this case it might be all right. Now in our municipality the farmhouse where we always held our polls has been added to the village but the farm all remains in the township, all but about 250 acres, and as we have got no convenient place without going two miles out of the way do you think that under the circumstances we could still use the same house for election? The whole village was formerly a part of this municipality

Section 104 of The Consolidated Act, 1903, provides that "every election shall be held in the municipality to which the same relates." We are therefore of opinion that it would be illegal to hold this election at the place suggested.

Assessment of Church Property.

22—C. W. C.—Kindly advise me in your valuable paper whether or not church property is assessed and taxes collectable under the following circumstances.

Lot 1, Manse.

Lot 2, adjoining, and a church building thereon vacated over a year and not used for any purpose.

Sub-section 2 of section 5 of the Assessment Act, 1904, exempts from assessment "every place of worship and land used in connection therewith, churchyard or

burying ground." A manse does not fall within the purview of this provision, and is therefore assessable, and taxes are chargeable thereon.

If the building on lot 2 is "a place of worship" and has not been devoted to any other purpose, although for the time being it may not be used for purposes of worship, we are of the opinion that it is exempt from assessment and taxation under the sub-section quoted, because there is a possibility of religious exercises being resumed therein at any time until it is absolutely closed as a place of worship and devoted to some secular purpose.

Time for Submitting Local Option By-Law.

23—J. E. H.—Can the local option by-law be submitted to the people whether there is a municipal election or not; (1906) amendments, page 407, section 24; some say there can be no poll without a run in the council?

Sub-section 7 of section 141 of the Liquor License Act (R. S. O. 1897, chap. 145) as enacted by section 24 of chap. 47 of the Ontario Statutes, 1900, provides that "the day fixed by the by-law for taking the votes of the electors therein shall be the day upon which under The Consolidated Municipal Act, 1903, or any by-law passed under the said Act, a poll would be held at the annual election of members of the council of the municipality." This enactment precludes the taking of the vote on the by-law on any other day than that fixed for holding the elections in the municipality; but does not prevent the taking of such vote on the day fixed for polling at the municipal elections in cases where all the members of the council have been elected by acclamation.

Proceedings to Alter Union School Section.

24—W. D. N.—We have a union school section composed of parts of M. & N. townships, but only 200 acres belonging to M. There is also a union composed of part of M. and the village of C.

One ratepayer in this latter union, on account of his distance from the C school, wishes to have his lot of 100 acres taken from the union section and put into the first mentioned union. Has the council power upon a requisition from this ratepayer, and having notified all the sections concerned to appear at a meeting of the council to consider the matter to pass a by-law making the change, or should the requisition be from five ratepayers of the municipality. If so, must the ratepayers be within the bounds of the sections concerned?

The council of M. has no authority to act on the requisition of the one ratepayer, and appoint its arbitrator to represent it in the consideration of the proposed alteration in the union school section. A petition must be presented for the purpose, signed by five ratepayers of the municipality, who apparently need not be actually resident in the union school section to be effected. On the presentation of such petition to each of the several municipalities concerned, their respective councils may take the steps for the purpose of effecting the change asked for prescribed by section 46 of The Public Schools Act, 1901.

Preparation of List for Voting on By-Law.

25—A. G. S.—1. In preparing voters' lists for our money by-law (of which I enclose a copy) certain tenants whose leases run for as long a term as the debentures have a right to vote but in the preparation of said list, from the assessment roll, clerks do not know the length of these leases and therefore do not know who have a right to vote or who have not (of the tenants).

What would you advise a clerk to do in making voters' list with regard to the names of these tenants? Leave them off entirely or put them on? I suppose farmers' sons have no right to vote on this by-law?

2. Is it a majority of the votes cast that is required to carry this by-law?

1. The list to be used in voting on a by-law of this kind is required by section 348 of the Consolidated Municipal

Act, 1903, to be prepared from the last revised assessment roll of the municipality. The assessment roll does not in any way indicate the duration of the lease for which any tenant holds the premises of which he is the tenant. We do not think the clerk is required to see every tenant on the roll and ascertain from him or otherwise the duration of his tenancy. We are therefore of opinion that the safer plan is for the clerk to place all tenants on the roll on the list of voters and leave it to those opposed to the passing of the by-law to see that only those tenants who are legally entitled to vote mark their ballots, by having them sworn.

2. A simple majority of the votes cast is all that is necessary to carry the by-law, unless it is one of those mentioned in section 366 or section 366a of The Consolidated Municipal Act, 1903.

Removal of Farm Lands from Town to Township—Assessment of Farm Lands in Towns.

26—A. S. F.—1. What is the legal procedure necessary to have farm lands in towns placed in the adjacent township? The lands are scattered and receive little or no benefit from town privileges or improvements.

2. If said lands cannot be placed in township does the new Assessment Act not make some provision for a lower and uniform assessment of farms in towns? Assessing farms at their full value with town rate is burdensome and unfair?

1. Section 18 of The Consolidated Municipal Act, 1903, makes provision for the separation of farm lands from towns located in organized counties. If the town is located in unorganized territory, section 186 of the Act prescribes the procedure to be followed.

2. Section 39 of The Assessment Act, 1904, makes provision for the assessment of lands in towns held and used as farm lands only, and in blocks of not less than 5 acres by any one person, as farm lands.

Clerk Cannot be Collector—Transfer of Property from One School Section to Another—Union of Two Adjoining Sections.

27—C. A. C.—1. Can a township clerk hold the office of clerk and tax collector at the same time?

2. Two school sections join each other; one being large and the other small. What steps would be necessary to have a portion of the large one joined to the small one?

3. What course would be necessary to pursue to unite the above sections and build a union (graded) school?

1. No, the latter part of sub-section 1 of section 295 of the Consolidated Municipal Act, 1903, provides that "the council shall not appoint as assessor or collector a member of the council or the clerk or treasurer of the municipality."

2. Sub-section 2 of section 41 of The Public Schools Act, 1901, empowers the councils of townships to pass by-laws for "uniting portions of an existing school section with another section" in case it clearly appears that all persons to be affected by the proposed union have been duly notified in such manner as the council may deem expedient of the proposed proceedings for the purpose, or of any application made to the council to do so.

3. Sub-section 1 of section 41, of the above Act authorizes the councils of townships to pass by-laws to unite two or more sections in the same township into one, in case at a public meeting in each section called by the trustees or the inspector for that purpose, a majority of the ratepayers present at each of such meetings, request to be united. If the uniting of the two sections renders the purchase of a new school site and the erection of a new school house necessary, the trustees may proceed to accomplish these objects, as provided in section 34 and following sections, and section 74 of the

Act. The trustees may then dispose of the old school properties under the authority of sub-section 12 of section 65 of the Act.

Duties of Collector of Taxes.

28—E. J. P.—1. When seizure is made is it necessary for collectors to give a warrant to the one who owes taxes or is it enough to tell the men that I now seize on goods for taxes?

2. When sale is adjourned is there any time for the collector to go by, that is, number of days, or is it left to collector to use his own judgment?

3. If the collector makes an error in the amount of days on notice of sale, dare a man put notice in front of sale or anywhere on his property stating that the sale was illegal and no trespassing would be allowed?

4. Cannot such an error be corrected by the collector adjourning the sale until the proper time is up or even giving an extra day longer than the amount given?

5. Can seizure be made when no one lives on the place?

1. The collector should notify the ratepayer liable for the taxes that he has made a seizure to realize the amount, and furnish him with an inventory of the goods distrained.

2. The Assessment Act, 1904, specifies no time for the adjournment of a sale. In fact it makes no provision for such a contingency. Section 105 provides that the sale shall take place at the time appointed. See also note (t) to this section on page 17 of the third edition of Mr. GLENN'S "Collectors' Guide."

3. There is no law against the putting up of a notice of this kind. If the collector has done his duty he need pay no attention to it.

4. The law makes no provision for this procedure. The collector should re-advertise for the number of days prescribed by the Act.

5. Yes, if the goods are such as would be liable to seizure if the premises were occupied.

An Irregular By-Law.

29—A. O.—I enclose copy of a by-law providing for the election of the council for two years. Would the by-law in the form meet the requirements of the Statutes, and if not, kindly let me know the alterations required thereto?

We do not think the by-law submitted to us is sufficient for the purpose intended. It is not a by-law providing for the election of councillors for a term of two years, containing a clause that it will be finally passed by the council if it receives the assent of a majority of the electors, but is only a by-law providing for the submission of such a by-law to the electors. It should also make provision for the appointment of agents interested in promoting and opposing the passing of the by-law to attend at each polling place, and at the summing up of the votes, as prescribed by sections 341 and 342 of The Consolidated Municipal Act, 1903.

Time for Tax Sales in Districts.

30—C. W.—Is it legal to hold tax sales in the month of November in the district of Rainy River, Ontario.

Sub-section 1 of section 54 of chap. 225, R. S. O., 1897, provides that "No sale of land for taxes shall take place in any such municipality (that is a municipality in any of the Territorial Districts of Ontario, except Muskoka and Parry Sound) except during the months of July, August, September or October.

Qualification of Voters on Hydro-Electric By-Law—On Local Option By-Law—Effect of Disqualifying By-Law Under Section 535.

31—J. H. T.—We are having a vote taken on the Hydro-Electric power Commission. Can monthly tenants vote providing their names are on the list and that they are a resident for one month

before election, or is it only property owners and lease-holders who specify in their lease that they pay the necessary taxes?

2. Can any person who has the necessary qualification to vote at municipal elections vote on the local option by-law?

3. We have a by-law prohibiting those who have not paid their taxes by December 15th. from voting at our municipal elections. Can they vote on the local option by-law or on the Hydro-Electric Power Commission by-law? The latter by-law is only asking the ratepayers to grant the incoming council power to negotiate with the commission for power?

1. Only ratepayers qualified to vote under sections 353 and 354 of The Consolidated Municipal Act, 1903, can vote on a by-law of this kind.

2. Yes.

3. The fact that the council has passed a by-law pursuant to sub-section 1 of section 535 of The Consolidated Municipal Act, 1903, does not preclude tax defaulters from voting on a local option or hydro-electric by-law.

Status of Returning Officer in Police Villages and Deputy Returning Officer at Municipal Elections.

32—C. H. S.—Our village was organized into a police village this fall and the gentleman appointed as returning officer is also appointed deputy returning officer at our municipal election. Can he appoint a deputy to act in his place for the police village or should he refuse to act as deputy for municipal election and have the returning officer appoint a deputy in his place?

We do not see that the officer's duties as returning officer for the election of police trustees, and deputy-returning officer at one of the polls for the township election would clash in anyway, and think he could legally hold and discharge the duties of both offices, provided, of course, the votes in each case are to be polled at the same polling booth. If the voting for police trustees and township councillors respectively is to take place at separate polling booths, the officer should decline to act in the capacity of deputy-returning officer at the municipal election. He has no authority to deputize anyone to perform his duties as returning officer at the election of police trustees.

Qualification of Voters on Hydro-Electric By-Law.

33—J. M.—Who are entitled to vote on a by-law which is being submitted to G. under the provisions of the Hydro-Electric Power Commission Act?

We are of the opinion that the word "electors" in section 7 of the Act referred to, means those persons who are entitled to vote on a money by-law under the authority of sections 353 and 354 of the Consolidated Municipal Act, 1903.

Pay of Selectors of Jurors—Payment of Wire Fence Bonus—Correction of Error in School Levy.

34—J. M. C.—1. How many officers of the township are entitled to pay for selecting jurors (2) does the statute fix the remuneration (3) if so how much?

2. Our township passed a by-law granting a bonus to wire fences, fixing a limit at 15 chains. A vote will be taken on this by-law at the elections. In case it is repealed, can parties who build more than this amount this year claim the bonus?

3. After a school section is formed, if a clerk does not strike the debenture rate on some of the lots in the award, how can the matter be remedied after the taxes are collected?

1. Section 159 of chap. 61, R. S. O., 1897, provides that "the selection of jurors, under section 17 of the Act (that is the mayor or reeve, the city, town, village or township clerk, and the assessor or assessors, if there be more than one), shall for every selection and distribution of jurors and the report thereon made by them be entitled to such sum of money, as is authorized to be awarded them by the council of the municipalities of which they are respectively officers, etc. This section further provides that such sum shall be paid to the selectors by the treasurers of their respective municipalities upon receipt of a certificate from the "Clerk of the Peace that the

report has been returned to him within the time limited by law.

2. If the by-law is repealed owners who have erected wire fences during the present year, or while the by-law was in force, will be entitled to receive pay for the fences they have respectively erected in accordance with the terms of the by-law, at the rate named therein.

3. The mistake can be remedied by the council under the authority of sub-section 3 of section 71 of The Public Schools Act, 1901, which provides that "every municipal council shall have power, and it shall be their duty to correct any errors or omissions that may have been made within the three years next preceding such correction in the collection of a school rate duly imposed or intended so to be, to the end that no property shall escape from its proper proportion of the rate and that no property shall be compelled to pay more than its proper proportion of such rate."

By-Law Must be Passed to Add Percentage or Allow Discount on Taxes.

35—A. J. L.—At the regular meeting of our council we passed the following resolution:

Note; three per cent will be added to all taxes not paid before the first day of December and an additional two per cent will be added upon all taxes not paid before the fourteenth of December. Let me know if that is legal and can be collected?

Sub-section 2 of section 102 of The Assessment Act, 1904, empowers councils of the municipalities named in sub-section 1 to pass BY-LAWS adding the percentage mentioned in sub-section 2 to all taxes not paid by the day specified in the by-law, or allowing a discount on all taxes paid on or before a specified date. This object cannot be accomplished by a resolution of the council.

Method of Counting Voters to Entitle Township to Deputy Reeve.

36—A. J. M.—Parts one and two of our Voters' List contain one thousand and seven names, this includes the names of four corporations, one mercantile firm, two estates and three names which appear in two sub-divisions. Are we entitled to first deputy reeve? In event of running deputy reeve and it was held we were not entitled to same would deputy hold seat as councillor?

The names of the four corporations and the two estates are not names of persons qualified to vote at municipal elections, and the names of the three ratepayers who are on the list in two polling sub-divisions should be counted only once, and we do not think the firm name could be considered as that of a person entitled to vote at municipal elections. It is likely that the names of the individual members of the firm are on the list elsewhere. In view of the above the number of persons entitled to vote at municipal elections in the municipality, according to the last revised voters' list, is 997, not enough to entitle it to elect a deputy-reeve. If a deputy-reeve is elected, and it is held the municipality is not entitled to one, he cannot hold his seat as a councillor.

Letting of Tenders for Contract--Collection of Business Tax--Objection to Voter--School Levy.

37—D. M.—Our township council advertised for tenders for the erection of concrete abutments for bridge according to plans and specifications of engineer, tenders to be in hands of the council by twelve o'clock noon on a certain day and date. Before twelve o'clock the council had one tender and about half an hour afterwards another party handed in a tender, both tenders were opened and read when the council met at 1 o'clock. The party that tendered last got the contract, he being the lowest. The party that had his tender in by twelve o'clock claimed that according to law his being the only tender in by twelve o'clock, that he should have got the contract and that he was cheated out of it. Is his contention correct and did the council under the circumstance, do right? I might state that the advertisement did not state the lowest nor any tender not necessarily accepted?

2. A certain merchant in our township was assessed on a business assessment, only he having the store rented, sold his stock in June and moved out west. How can the taxes on his business assessment be collected?

3. If a person wishes to challenge another party's vote is it necessary for the person to be present when the voter presents himself and asks for a ballot, or would it do to instruct the D. R. O. to swear the party whom he wishes to challenge when he asks for a ballot?

4. According to the new School Act every S. S. in our township will have to raise \$300.00 instead of \$150.00 as before. The trustees of a certain school asked for a levy of \$500.00 for 1905 and the same for 1906. Does that mean that the ratepayers of that school section will have to raise the sum of \$800.00 in 1906, instead of \$650.00 as in 1905. Or in other words they will have to pay \$150.00 more this year than last.

1. We are of opinion that the council acted within its powers in considering all tenders sent in previous to the hour of opening them, and that the tenderer whose tender, in this instance was rejected, has no just cause for complaint.

2. Sub-section 8 of section 10 of The Assessment Act 1904, provides that "Every person assessed for a business assessment shall be liable for the payment of the tax thereon, and the same shall not constitute a charge upon the land occupied or used." These taxes may, however, be collected from the merchant by ordinary action at law instituted by the municipality under the authority of section 90.

3. An agent for one of the candidates should be instructed to object to the vote, when the voter comes forward to vote. The deputy-returning officer cannot deputize to do this.

4. Yes, if the trustees required the sum of \$800 to meet the necessary expenditure for the purposes of the school under their charge last year. It may be, however, that the general levy of \$300 is included in the \$500 asked for by the trustees, but we cannot say as to this, not having sufficient particulars, and the requisition filed by the trustees with the clerk should shew whether this is the case or not.

Composition of Town Councils.

38—D. C.—Please inform me whether by the election of reeve for this municipality for the year 1907 will the council be composed of six members and mayor, or will the reeve's election increase the council to seven members and mayor. Six councillors and mayor is what we are at present?

The election of a reeve to represent the town in the county council will increase the number of town councillors by one. Sub-section 2 of section 1 of chap. 33 of The Ontario Statutes, 1906, does not apply to towns. Sub-section 3 of this section provides that "Such Reeves and deputy Reeves shall be elected by general vote in the manner provided by The Consolidated Municipal Act, 1903, for the election of mayors of towns, and Reeves and councillors in villages and townships, and they shall be members of the council of the municipality in which they are elected."

Qualification of Reeve.

39—F. A. M.—What property qualification is necessary for reeve here under the new Act?

To qualify for election to the reeveship of a village, an intending candidate should be assessed on the last revised roll in his own right, or in that of his wife, for freehold property to the value of \$200; or leasehold, to the value of \$400; and possess all the other qualifications mentioned in section 76 of the Consolidated Municipal Act, 1903. This qualification is the same as it was for the election last year, and for a number of previous years.

Union Between Urban and Rural School—Payment and Duties of Fenceviewers.

40—H. T. P.—1. We have in our township an incorporated village. On the outskirts of the village, in the township, we have a small school section. There is a desire on the part of the village and rural section to become united for school purposes. The village proposes to take in the rural section upon the terms that it should contribute a fixed sum per annum instead of ordinary school rates. Could such an arrangement be legally carried out, if not, is there any other way the union could be consummated so that a fixed stipulated sum could be paid annually?

2. Is a municipal council bound to pay the award of fenceviewers when presented after it has been returned to the clerk, providing it has not been paid by the individuals interested?

3. One ratepayer notified three fenceviewers to arbitrate between himself and his neighbor regarding line fences. The neighbor objected to one of the parties and notified another party who attended and with the first two, made an award. Had the party complained against the right to choose one of the arbitrators?

4. Is the council responsible for the payment of said party if he was illegally chosen?

1. The law does not authorize such an arrangement as that suggested. The only way that a union can be effected between the village and a part of the township municipality is that provided by section 46 of The Public Schools Act, 1901.

2. Yes, as provided by sub-section 2 of section 12 of the Line Fences Act (R.S.O., 1897, chap. 284). This sub-section also provides that if the fees so paid to the fence viewers are not forthwith repaid by the person awarded or adjudged to pay the same, the amount shall be placed on the Collectors' Roll, as a charge against the person awarded or adjudged to pay the same, to be collected in the same manner as ordinary municipal taxes.

3. No, not unless he was one of the fence viewers duly appointed by the council of the municipality.

4. No.

Collection of Taxes.

41—J.A.S.—1. A, B, C, are assessed together on the roll for different property. B. goes away; gives me (the collector) his, or what he calls his part of the axes. The collector gives receipt for the part; now C., has other property, is assessed for it alone, he tenders the collector the taxes for same, and does not want to pay his part of the first taxes or property. If the collector takes the second part, can he collect the first part; what should he do?

2. A, B, C, D., are on the roll for taxes. C. and D. are owners but away. A. and B. are tenants on the property, but not much to distrain for taxes. Must the collector distrain the tenants' property, or try before he tries the owners. Could he seize chattel mortgaged goods or not, and must he use the nearest bailiff in the said county or township, or can he sue for taxes outside the county?

1. The collector ought to accept C's taxes on his own individual property. He will not be prejudiced in his rights as to the taxes on the joint property in the least by so doing.

2. The collector should distrain the goods of the tenants as they are "persons taxed" and their names appear on the collector's roll as liable for the taxes. If the goods covered by the chattel mortgage are on the lands in respect of which the taxes are payable, and, subject to the interest or claim of the chattel mortgagee, are the goods of the "persons taxed" whose names appear upon the collector's roll as liable for the taxes, or any of them, they can be seized to satisfy the amount of the taxes (see clause (b) of paragraph 4 of sub-section 1, of section 103 of The Assessment Act, 1904). The collector can employ any person he sees fit to act as his bailiff in making the seizure, but need not employ a Bailiff at all. He has authority to make the distress himself. The municipality can sue the person liable for the taxes by ordinary action at law, under the authority of section 90 of the Act.

Power of Judge on Appeal under Ditches and Watercourses Act—Ownership of Tree on Boundary Line.

42—G. W.—There was a ditch put through under The Ditches and Watercourses Act, and the parties could not agree by the engineer's award and it was appealed to the County Judge.

1. Was the County Judge obliged to come into the township where the dispute was, or could he hear the appeal at his chambers, at the county seat?

The engineer surveyed a line between two lots A. and B. There was a tree standing on the line, the engineer had the tree cut down. About one-fourth of the tree stood on A's side of the line and about three-fourths stood on B's side of the line. This tree was thrown on A's lot and B was there and helped to cut the tree down. About a month after, A went and cut the tree for fire wood and took it home. After the tree was cut up and taken home B came and claimed the tree.

2. Who was the owner of the tree?

1. This was a matter wholly within the discretion of the Judge. If he considered that he could hear and decide the appeal without viewing the locality of the drain, he had a perfect right to do so.

2. We are of opinion that A and B were joint owners of this tree.

Return of Uncollected Taxes—Seizure for Taxes, of Wife's Property off the Land.

43.—TP. CLERK—During the summer of 1905, the C.N.O.R.R. (James Bay Branch) was built across the township. In 1906 our assessor assessed same for \$4000 and taxes were entered up against same in collector's roll. Our collector notified company by mail, addressed to their Toronto office, but received no reply and has returned said taxes unpaid.

A party named E owns and is assessed for on resident roll, a piece of land in our township but lives in an adjoining municipality in same county.

1. Will the treasurer return those unpaid R. R. taxes to county treasurer the same as other unpaid taxes?

2. Can our collector go over into adjoining municipality and seize the goods and chattels, belonging to E's wife, for the taxes against E's property in our townships?

1. These taxes can and should be returned in due course to the county treasurer in the same way as taxes against other lands.

2. No—goods belonging to the wife of the "person taxed," that is the person whose name appears on the collector's roll as liable for the taxes, can be seized to satisfy the taxes only when they are on the lands in respect of which the taxes are payable (see clause (c) of paragraph 1 of sub-section 1 of section 103 of The Assessment Act, 1904).

Time for Filing Declaration of Qualification.

44—G. W.—As nomination is the day before New Year's Day when does the time expire for putting in qualification papers for reeve and councillors in an incorporated village?

Sub-section 30 of section 129 of The Consolidated Municipal Act, 1903, provides that these declarations of qualification shall be filed on the day of nomination, or at any time before nine o'clock on the afternoon of the following day, or when such last named day is a holiday, then before five o'clock in the afternoon of the succeeding day.

Qualification of Councillor—Of Voters on Local Option By-Law—Expiration of Councils Term of Office—Candidate Cannot be Deputy Returning Officer.

45—H. B.—1. A. is a blacksmith who has done work for the municipality this year and received pay for the same. Can he qualify for the office of councillor for the year 1907, his property qualification is sufficient?

2. Who may vote on local option by-law?

3. Can a farmers son vote on local option by-law?

4. Can tenant vote on local option by-law?

5. Can an owner who does not pay taxes vote on local option by-law?

6. Can a manhood franchise voter vote on local option by-law?

7. Can a clerk of a municipality vote on local option by-law?

8. Can a returning officer vote on local option by-law?
 9. Who on the voters' list is disqualified from voting on local option by-law?

10. When does the municipal council in a town cease to hold office?

11. What is the last date on which the council of 1906 can hold a meeting?

12. Can a deputy returning officer appointed by by-law who is a candidate for the municipal council of 1907 refuse to act as a deputy returning officer at the coming municipal election?

1. Yes, if prior to nomination day, he has completed his contract, and received his pay from the council.

2. All the electors of the municipality who possess the qualifications to vote at municipal elections.

3. Yes, if qualified to vote at municipal elections.

4. Yes, if qualified to vote at municipal elections.

5. Yes, if otherwise qualified to vote at municipal elections, even if the council has passed a by-law under the authority of sub-section 1, of section 535, of The Consolidated Municipal Act, 1903, it would not disqualify a tax defaulter from voting on a local option by-law.

6. No. Assuming that he is in Part III. of the voters' list, and thus entitled to vote at parliamentary elections only.

7 and 8. We are of the opinion that these officers can vote on the by-law if duly qualified as municipal voters, but section 365 of the above act provides that "where the assent of the electors, or of the ratepayers, or of a proportion of them is necessary to the validity of a by-law, the clerk or other officer shall not be entitled to give a CASTING vote."

9. Those who are not qualified as municipal voters except tax defaulters.

10. Until their successors have been elected and taken the required declarations of office and qualification.

11. The power of a municipal council to do business after the 31st day of December of the year in which it is elected is regulated by section 328 of The Consolidated Municipal Act, 1903. This section provides that "no council of any local municipality shall, after the 31st day of December in the year for which its members were elected, pass any by-law or resolution for the payment of money, or which involves directly or indirectly the payment of money, nor shall they enter into any contract or obligation on the part of the municipality, nor shall they appoint to or dismiss from office any officer under the control of the council, or do any other corporate act after said day, except in case of extreme urgency; but the council may before the 31st day of December do any necessary business which having regard to the circumstances, may be done at such time, and which they are authorized to do at their last meeting.

12. On general principles a deputy returning officer cannot refuse to act in that capacity when appointed, but he cannot also be a candidate for election as a member of the council of his municipality. If he decides to remain in the field as a candidate for election, he may and should resign his office as deputy returning officer, and the council should appoint someone else to act in his stead.

Councillor Cannot Legally Contract with his Council.

46—J. C. C.—Our township has abolished statute labor and is commuting the money at ninety cents per day. Before we employed our overseer, we advertised in our local paper for applications for the position of overseer. At our next council meeting, we had one application, but our council did not think him a competent man. We engaged one of our council men, passed a motion to pay him two dollars and fifty cents per day, to act as overseer and to operate the grader.

1. Was it legal for us to pass said motion?

2. Was it legal for him to act as overseer, on account of him being a member of the council?

1 and 2. We do not think this appointment was authorized by clause (a) of sub-section 1 of section 537 of the Consolidated Municipal Act, 1903; nor is such appointment authorized elsewhere by the Act. The above mentioned clause empowers the council to appoint one of its members, as a commissioner, overseer or superintendent over "any road or work undertaken or carried on, in part or in whole, at the expense of the municipality" and to pay him as such commissioner, overseer or superintendent, but it does not enable them to appoint one of the councillors, under a general contract to look after the expenditure of commuted statute labor money. We are therefore of the opinion that the transaction was illegal.

Appointment of Poll Clerks.

47—W. A. E.—This municipality has only one polling place for municipal elections, the clerk is returning officer, no poll clerk was appointed by by-law, is this legal?

2. Does this municipal act of 1906, apply in the above case as to poll clerk?

3. Could a by-law now be passed by the council, appointing a poll clerk, if the law requires it?

1, 2 and 3. As this municipality is not divided into wards or polling sub-divisions, the Act of 1906 does not apply and the clerk may appoint a poll clerk himself if he requires one.

A Cemetary Agreement that Cannot be Enforced, Powers of Council as to.

48—G. T.—Some years ago a cemetery was required here and a number of residents arranged with a settler (but had no written agreement) to set apart two acres for the purpose, fence it and look after it, have it surveyed into lots and furnish deeds when patent was issued from the crown. The cemetary has never been properly fenced or looked after, nor has a deed been furnished to any purchaser of a lot.

Five years ago the owner sold all his property except the cemetery and fifteen acres adjoining, and removed from the district, leaving no person in charge. He refuses to sell the cemetery except in connection with fifteen acres of farm land.

What steps can be taken to force him to either sell the cemetery or fulfill his contract with purchasers of lots? Have municipal councils any authority to take steps in the matter?

We are of opinion from the statement of the facts that no binding arrangement was entered into between the owner of the lands and the residents mentioned as to the acquisition of any part of his lands for cemetery purposes and that any understanding there may have been between them in the matter is not legally enforceable against the owner of the lands.

Sub-section 1 of section 577 of the Consolidated Municipal Act, 1903, empowers councils of townships to pass by-laws for acquiring lands for cemetery purposes either within or without the municipality. It is discretionary, however, with the council, as to whether it passes such a by-law or not, and it cannot be compelled to do so.

Qualification of Reeve and Councillors in Towns.

49.—H. R. S.—Please let me know if I could qualify for reeve or councillor in incorporated town on my assessment, a copy of which is, as follows:

West 1/2 6 Main St. 1/8.....	\$225
Part 6 Chestnut 1-54.....	200
Business Assessment.....	250
	\$675

We do not think so. The \$250 business assessment cannot be taken into consideration as a part of the basis for qualification, and clause (b) of sub-section 1 of section 76 of The Consolidated Municipal Act, 1903, requires an assessment on the last revised assessment roll of the town for \$600 freehold property or \$1,200 leasehold.

Refund of Surplus Drainage Money.

50—G. H. M.—In 1905 the engineer made report on drain (municipal drain) estimating the cost at \$1,500. The drain or report was adopted, by-law got out and debentures sold for above amount.

Now when the drain is completed we find that the actual cost of drain is \$1,000, thus leaving a balance of \$500.

At our last meeting the parties interested asked for this balance to be given over to them, which the council refused to do in one year, as there are five yearly payments on drain and this year of 1906 being the first, we allowed a fifth portion to be paid back and intend that a like portion be paid back each year with interest accrued.

The question is; did we do right in paying back a portion each year or should we have paid back the whole \$500 this year.

The money was raised and is held by the township and the township will have to pay the interest on the same whether it uses the money or not.

The parties think that they are entitled to the whole rebate; now which would seem reasonable as they are assessed for amount to cover the whole and same will be collected from the property.

Would it not have been proper to have changed the by-law before the debentures were sold so as to have raised only the \$1,000?

Sub-section 3 of section 66 of The Municipal Drainage Act (R. S. O., 1897, chap. 226) provides that "any by-law which provides more than sufficient funds for the completion of or proper contribution towards the work, or for the redemption of the debentures authorized to be issued thereunder as they become payable shall be amended, and if lands and roads in any other municipality are assessed for the drainage work, the surplus money shall be divided *pro rata* among the contributing municipalities, and every such surplus until wholly paid out shall be applied by the council of the municipality *pro rata* according to the assessment in payment of the rates imposed by it for the work in each and every year after the completion of the work." The council has no alternative other than to follow strictly the provisions of this sub-section.

Appointment of Poll Clerks.

51—T. A. M.—1. Is it necessary for a council to appoint a poll clerk in a township having but one polling division to make the election legal?

2. If so, must it be by by-law?

1 and 2. It is not necessary for the council to appoint a poll clerk in this municipality.

Appointment of Poll-Clerks—Number of Agents Allowed at Each Polling Booth—Election Hour.

52—J. A. H.—1. The council of the township of P. not knowing the change re appointment by them of poll clerks, merely appointed deputy returning officers as formerly, allowing them to choose their clerks. Would this invalidate the coming election or what course would you recommend?

2. The township is not divided into wards but there are five polling booths for convenience of voters. How many agents may each candidate appoint at such a booth, or in other words how many permits may be issued to voters having property in one polling division to allow them to vote in another booth, such permits being really papers appointing these voters as agents of candidates at such booths?

3. Where in the Act would I find full particulars re elections in townships?

1. This municipality being divided into polling subdivisions the council should have observed the provisions of the statute in this regard, but we do not think its failure to do so will have the effect of invalidating the elections.

2. Section 175 of the Consolidated Municipal Act, 1903, provides that "the cities where the aldermen are elected by general vote, not more than one agent of any candidate, and in other municipalities not more than two agents of any candidate shall be entitled to be present at the same time in any polling place during the voting or at the counting of the votes."

3. Assuming that reference is made to The Consolidated Municipal Act, 1903, sections 85 to 258 (both inclusive) of the Act.

Filing of Resignation by Candidate.

53—R. C.—We have two nominations for mayor; each candidate filed his declaration of qualification. One of them filed his resignation after he had qualified. The clerk does not consider he has any authority to accept this resignation. Can the resignation be legally accepted by the clerk?

We do not see that the clerk has any alternative other than to accept the resignation of this candidate if it was presented for filing before 12 o'clock noon on Wednesday the 2nd inst., (Tuesday being a holiday) as provided in sub-section 2 of section 129 of The Consolidated Municipal Act, 1903. The fact that he had filed his declaration of qualification as required by sub-section 3a of section 129 does not preclude him from subsequently filing his resignation as a candidate, provided he does so within the time mentioned in sub-section 2 of section 129.

Composition of Councils in Towns.

54—A. L.—Kindly advise me in regard to how many councillors we can elect for 1907, which is correct, five or six and reeve this nomination?

The ratepayers of this town will, at the ensuing elections, elect the same number of councillors as last year and the Mayor. In addition a reeve is to be elected to represent the town in the county council. Section 3 of chap. 35 of the Ontario Statutes, 1906, provides that the reeve so elected shall be a member of the town council.

Qualification of Teachers in Collegiate Institute for Councillor in Village—Qualification of Member of School Board for Water and Light Commissioner.

55.—F. R. C.—1. Can a teacher in the collegiate institute qualify for the office of councillor—of course the board of education controls the money but it is furnished by the council?

2. Has the teacher not an indirect contract with the council?

3. Can a member of the board of education qualify for a water and light commissioner?

1. A teacher in a Collegiate Institute is not disqualified by section 80 or elsewhere in the Consolidated Municipal Act, 1903, from membership in the council of his village and if otherwise qualified under this Act, we of opinion that he is eligible for election.

2. We do not think so. The town council and the Board of Education are two separate and distinct corporate bodies, and neither one has any power to participate in or interfere with the management of the business of the other. The Statutes require the council to use its machinery in levying and collecting the amount the board requires for its purposes each year, and pay it over, but the former has no voice in the expenditure or management of the board funds.

3. Yes—if he possesses the property qualification mentioned in sub-section 3 of section 41 of chap. 235 R. S. O., 1897, which provides that "each of the commissioners so elected or appointed, shall, during the whole period of his term of office, have the same property qualification as is required for a member of the council of the corporation. The above section is incorporated in The Municipal Light and Heat Act (R. S. O., 1897, chap. 234) by section 14 of that Act.

Qualification of School Voters and Trustees—Secretary-Treasurers Cannot be Assessors—Assessment of Railways—Of Lumber Companies.

56. P. Q.—We live in an unorganized district. There is a man in our school section that owns a lot of houses which he rents. If these people are assessed for this property will that give them a right to vote at the election of trustees or any other meeting?

2. Will a tenant have power to vote for the election of trustees, if so, how much would he need to be assessed?

3. How much does a man have to be assessed to have a vote at a school meeting, and how much does a man have to be assessed to be qualified for a trustee?

4. Can a secretary-treasurer assess in an unorganized district?

I see in laws of unorganized districts in the Public Schools Act of Ontario where the trustees have power to appoint some fit and proper person to make out an assessment roll, and I see where trustees have power to appoint some fit and proper person or one of themselves to collect rates or taxes. The only objection I can see is that a secretary-treasurer is a member of the court of revision, and I do not see where he has any power to appoint any person to fill his place. Kindly explain to me the questions I have asked, and if there is any change in the railway company assessment this year and if water tanks are assessed?

5. Can we assess steel and ties in a lumber yard? Judge Valin, of North Bay, holds that they are assessable.

6. Are steel and ties assessable on a log road? They just haul sawlogs out and their supplies in. They dump their logs off their cars into a lake. They haul their cars with a steam engine.

7. Could we give them a business assessment as we assess them for land?

1. Yes—if they are of the full age of 21 years, and public school supporters of the section for which they are ratepayers (see section 13 of the Public Schools Act, 1901)

2. Yes, if he is qualified as stated in our answer to question number 1.

3. Every ratepayer of the full age of 21 years, who is a public school supporter of the section, and every person entitled to vote as a farmer's son under The Municipal Act, is entitled to vote for a school trustee, or on any school question whatsoever (see the above section of the Act). The latter part of sub-section 2 of section 10 of The Public Schools Act, 1901, provides that "the persons qualified to be elected trustees, shall be such persons as are British subjects and resident ratepayers or farmer's sons, being resident within the meaning of The Municipal Act, of the full age of 21 years, not disqualified under this Act."

4. The offices of assessor and secretary-treasurer of a school section in unorganized districts are incompatible and cannot be filled by the same person. Sub-section 1 of section 26 of the above Act constitutes the secretary-treasurers of the school sections in the municipality members of the court for the revision of the several assessment rolls, and sub-section 2 of section 27 requires the assessor to return the assessment roll to the secretary-treasurer of the section, which implies that these offices should be filled by different persons. Section 13 of chap. 36 of The Ontario Statutes, 1906, provides that "notwithstanding anything in the Act contained, the structures, sub-structures, superstructures, rails, ties, poles, wires, and other property on railway lands and used exclusively for railway purposes, or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses, and machine, repair and other shops) shall not be assessed." We are therefore of opinion that water tanks should not be assessed.

5. We gather that the steel and ties are not located on railway lands, nor are they the property of a railway company. If this is so they are assessable, with the land to which they are affixed (see clause (d) of paragraph 7 of section 2 of The Assessment Act, 1904).

6. If the steel and ties are not the property of a railway company or placed upon railway lands, they are assessable for the same reason mentioned in our reply to question number 5.

7. If persons carrying on the business of manufacturers of lumber are referred to, they are liable to the business assessment mentioned in clause (d) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the land used and occupied by them for the purpose of carrying on their business.

Law as to Embankments—Compensation for Injury to Approach—Basis of Assessment.

57.—A. D.—1. Is there any act governing embankments, what depth has to be protected by railing?

2. If a commissioner of a municipality is grading in front of your gateway and tears up your approach to the gate and digs a ditch one to two feet deep, can the ratepayer fill in this approach, or is he compelled to pipe, or is the municipality responsible for pipe?

3. Is thirty per cent. above or below right on assessment cash value?

1. There is no statutory provision as to this. A municipal council is required to keep the roads in the municipality in a reasonably safe condition, and if it fails to do so, section 606 of the Consolidated Municipal Act, 1903, renders the corporation liable for damages to any person injured by its neglect. If the banks on either side of the road are so near to the travelled turnpike, and so steep and high as to require railings to enable the public to travel the road with a reasonable degree of safety, the council should cause sufficient railings to be erected.

2. Under the circumstances stated, the ratepayer has no right to fill in the ditch constructed by the council's commissioner, but he can compel the council to compensate him for the injury done to his approach.

3. Neither of these methods of assessing property is correct. Section 36 of The Assessment Act, 1904, requires an assessor to value all assessable property at its actual value.

Time for Payment by Councils of School Taxes.

58.—C. B.—We have considerable discussion as to the meaning of the new School Act with regard to the paying of the levies of the schools to the sec. treas. of the school section. Some of the townships are paying the full amount of the levies on the school sections to the treasurer of the school sections at once. Our township says this is not according to the Act, but are paying part of the money now and the balance any time after the 1st day of January 1907, as we cannot see much sense in this. Could you please explain the meaning of the act in your next issue. See section 39 sub-sections 4 and 10.

Sub-section 4 of section 39 of chap. 53 of the Ontario Statutes, 1906, applies only to levies made after the expiration of the year 1906, and prescribes the objects to which levies made under the previous sub-sections are to be devoted. By section 40 of the above act, all the words in sub-section 1 of section 71 of The Public Schools Act, 1901, after the word "expenses" in the eighth line thereof, are struck out. Under the authority of the sub-section in its altered state, and sub-section 10 of section 53 of the Ontario Statutes, 1905, all school moneys whether levied for teachers' salaries or otherwise are required to be paid to the treasurers of the public school boards from time to time, as may be required by the school trustees.

Filling Vacancy on Police Trustee Board—Board may Appoint Outsider, Secretary—School Trustee need not make Declaration of Office.

59.—E. W.—1. Three trustees for police village are elected by acclamation. It is found, after election, two cannot qualify. What are the proceedings to fill vacancy?

2. Can the trustees for police village select some one outside of themselves for their clerk?

3. Is it necessary for school trustees to sign the declaration of office?

1. Section 734 of the Consolidated Municipal Act, 1903, provides that in case of a vacancy in the office of a police trustee by death or otherwise the remaining trustee or trustees shall by writing to be filed with such clerk as aforesaid (that is the clerk of the township, municipality, or the clerk of the county, if the village lies in more than one township) appoint a trustee or trustees to fill the vacancy.

2. Yes. See section 41 of chap. 22 of the Ontario Statutes 1905 as amended by section 42 of chap. 34 of the Ontario Statutes 1906.

3. No.

Duties of Pathmaster.

60—J. G.—I am pathmaster in road division No. 9 here. I was notified by some of the ratepayers to put railing or some protection on a bridge over a gully or ravine to protect wagons or sleighs from running off the road in icy time as the fall would be about sixteen feet as it was dangerous for men and teams to drive over. When I did the job the reeve and council objected to paying me. I had a right to see one of the councillors about it, still they paid me, but not to do the like again without letting them know. The road list does not call for that. The reeve admitted my charge was reasonable and the place was dangerous. Please advise me.

From the statement of the facts the pathmaster appears to have been paid by the council for the work he did, so the councillors evidently considered the erection of the railing was necessary, that the pathmaster performed the work properly, and that his charge was not unreasonable. We think, however, that before undertaking work of this kind, the pathmaster should receive instructions from the council to proceed with it, otherwise he runs the risk of the council's refusing to confirm what he has done, and pay him for doing it.

LOCAL OPTION IN OWEN SOUND

On page 283 of the issue of THE MUNICIPAL WORLD for November 1906, we drew attention to the judgment of Mr. Justice MABEE and of the Divisional Court, in appeal from his judgment, on an application to quash a local option by-law, of the town of Owen Sound. The applicant, W. H. Sinclair, appealed from the order of Divisional Court (8 O. W. R. 460), reversing the order of MABEE, J., (8 O. W. R. 239), quashing the local option by-law which was submitted to the vote of the electors on 1st January, 1906, when 1,238 votes were cast in its favor and 762 against it, and it was declared carried by a majority of 476. The principal ground of attack upon the by-law was that the voters were not allowed to vote by wards, the one man one vote principal being adopted, and many electors deprived of their second and third votes who had property in more than one ward, but the Divisional Court held that they were properly allowed each only one vote. Other objections were that the wrong lists were furnished to the deputy returning officers; that persons were allowed to vote who were not entitled to vote; that confusion was caused by the color of the ballot papers used, and that there were many irregularities at the polls. The court (Meredith, J. A., dissenting), held that the decision of the Divisional Court was right. Per Moss, C. J. O.:—The provisions of the Municipal Act, 1903, to which we are referred by sec. 141 of the Liquor License Act, are those comprised in secs. 338 to 375, inclusive, so far as the same are applicable. It is plain that there is a broad distinction made between expressing an opinion or voting on a by-law for contracting a debt, and on other by-laws requiring the assent of the electors. Sections 338 to 352 inclusive may be said to apply generally to all votings for the purpose of ascertaining the opinion of the electors on a by-law requiring their assent. By the incorporation of secs. 138 to 206 inclusive, a code of procedure is created for submitting the by-law to the electors, including the proceedings at the poll and for and incidental to the same and for purposes thereof, sec. 351. Looking at all these provisions, there is nowhere to be found any provision expressly enabling any elector to vote more than once except in the specified cases of aldermen or councillors where in cities or towns the aldermen or councillors are elected for the wards, in which case every elector rated in any ward for the necessary qualification may vote once in each ward for each alderman or councillor to be elected for the ward; sec. 158 (3). And throughout, the general common law rule is one vote where a poll is demanded is taken for granted. Section 355 speaks of ratepayers, and deals with their rights of voting. It is clearly not intended to

regulate voting generally. The language read as it should be, in the light of the context, shows that the ratepayer spoken of there is the ratepayer referred to in the two preceding sections, and the case dealt with is that of voting on a by-law for contracting a debt, while its grouping with the sections immediately preceding and following show that it was the intention to confine it to that case. As to the other objections, the most formidable as presented in the argument was the action of the clerk in inserting in the notice of the election a warning against voting more than once on the by-law. This is now answered by showing that his view of the law was correct, and that, however unnecessary and outside the scope of his duty, the giving of the warning could not and in fact did not prevent any elector from giving one vote. An inspection of the respective ballot papers for voting on this and another by-law shows that there is nothing in the objection based on a supposed confusion by reason of the colors of the papers. As respects the remaining objections they are not sufficiently made out in some cases, and the remaining cases are not such as to effect the validity of the by-law. Appeal dismissed with costs.

The above decision of the Ontario Court of Appeal further confers the opinion we expressed in our answer to clause 3 of question 391 1906.

The number of contested elections was much larger than in former years. This was owing largely to the interest created by change in county council representation.

TAXATION OF RAILWAYS.

The property of a railway company should be assessable and subject to taxation the same as the property of a private individual.

Under the present law a special section of The Assessment Act provides for the assessment of railway land. This would be entirely satisfactory, if it included the right to assess the structures, sub-structures, super-structures, rails, ties, poles and other property situated on the right-of-way, as distinguished from other land owned by railway companies. This class of property, which is now exempt from assessment, is similar to the buildings on ordinary land. Every municipality in which railway lands are situated is interested in the removal of this exemption. There may be a difference of opinion as to value, as rails, ties, poles, etc., on a railway right of way cannot be compared with the buildings and other structures suitable for use on an adjoining farm. An assessor, in valuing a farm, considers the whole property, but in valuing railway land he can only consider the portion within his municipality and the statutory direction to value it at the same rate as adjoining land is a proper one; the land is not worth more. The rails, ties, poles, etc., on the right of way have a value that should be assessed for the purposes of municipal taxation, and that value is the amount by which the value of the land is thereby increased. They are not suitable for use on the land of the railway within the municipality in the sense that farm buildings are, because the whole railway does not come within the jurisdiction of the assessor. What would the buildings on a farm be worth if a purchaser did not have the right to use the farm? What would the rails, ties, poles, etc., on a railway right of way be worth to a purchaser of the portion situated within the municipality who did not own the rest of the railway and have a right to operate it as such? The answer is, what they would bring for the purposes of removal or scrap value. The actual value of a railroad is different from other property, the most valuable portion being the franchise or right to construct and operate it. This is not assessable for pur-

poses of municipal taxation ; its value can only be determined by a Provincial authority—having before it the fullest information in reference to the whole railway—and if taxed at all it should be for the purpose of supplementary Provincial revenue.

The scrap value of the structures on a railway right of way is difficult to ascertain. In the State of Michigan in 1901 the present value of over ten thousand miles of railway rails, ties, etc., proposed for assessment in Ontario was ascertained to be \$5,000 per mile, being \$2,000 less than cost.

There are 5,000 miles of railway in the organized counties of Ontario, on which there would appear to be at least \$20,000,000 worth of property values that should be liable for municipal taxation in addition to the land, etc., which is already assessed at an average of \$2,400 per mile.

How Railway Structures, Etc., Should be Assessed.

The difficulties that confront an ordinary assessor in valuing property with which he is not familiar was recognized in the sections relating to the assessment of telegraph and telephone companies by specifying a fixed value per mile of wire mileage in townships. A similar provision for the assessment of property on a railway right of way not including stations or other buildings should meet with approval.

The average municipal tax per mile, paid by railways, is \$45. This is misleading when applied to rural municipalities in which the greatest mileage is situated, as nine-tenths of the total values at present assessed are in the cities, towns and villages. In addition to the municipal tax railways in the organized districts of the Province contribute to the supplementary revenues a sum equal to sixty dollars per mile of single track and twenty dollars for each additional track, a portion of this payable to the municipalities, if any balance remains after deducting a contribution of ten cents per day towards the maintenance of poor patients sent from the municipality to the asylms for the insane.

The railways then pay

for municipal taxation on hand in the organized districts of the Province	\$225,000
for supplementary revenue purposes	300,000

The average value of the land assessed is about \$2,400 per mile of 8 acres, making a total for 5,000 miles of \$12,000,000.

In addition to this the value of property now exempt that should be assessed is \$20,000,000, making a total of \$32,000,000.

The municipal tax on this amount would be double that now paid.

The franchise value of the 5,000 miles of railway in Ontario would be about \$100,000,000. The present provincial taxes are equal to a rate of three mills on this amount.

Municipal councils should urge the equitable taxation of railways in every possible way. With this exception, the system of assessment and taxation in Ontario is a most satisfactory one.

The Municipal Machinery business of W. H. C. MUSSEN & Co., of Montreal, has been incorporated as MUSSENS LIMITED. The firm has branches in different parts of the Dominion and deals largely in: Austin Gyrotory and Jaw Crushers, Carson Trench Machines, Smith Concrete Mixers, Austin Street Sweepers, Street Sprinklers, Road Machines, New Era Graders, Ideal Cement Block Machines, Wheel and Drag Scrapers, Plows.

A MUNICIPAL DEMOCRACY

In modern life one hears a great deal about the problems of the Twentieth Century city and the apparent hopelessness of solving them. But in an article, "London: A Municipal Democracy," Mr. Frederick C. Howe explains to the readers of Scribner's Magazine how the greatest city in the world is making progress towards cleanliness and comfort. We are reminded in the first place: "London is not a city—London is a place—a place where the world-wide empire of Great Britain and, in a sense, all mankind converge. Men live in closer association here than anywhere else in the world. It is not a city in the eyes of the law. It is a county. And its governing body is called a county council."

The powers of the council are thus defined: "The Council has control of the main sewerage; the protection of the community from fires; the building and maintenance of bridges and ferries; the control of the means of transit on the streets; the street improvements; asylums; housing; parks and open spaces. It has large control over education, and enjoys many lesser powers. It is the County Council that is making of London a city.

"It is the London County Council that inspires the affection of the Londoner. There are some men who are beginning to love Loudon. Not as Lamb, Johnson and Goldsmith loved London, not as the world which gathers there loves it, but as the burghers of the free cities of old Germany, or people of Florence in the days of her greatness loved their cities. It is a big body, is the Council. It contains 118 men."

"The Council knows no politics—at least its politics bear no national names. The Progressive program included the clearing away of disease-breeding slums and the erection of fine model dwellings owned by the Council and rented to the occupants at a reasonable charge. It included the ownership and operation of the tramways and their extension into a splendid system, as well as a new municipal steamboat system on the Thames. The taxation of land values is the next step in the Council's policy. The improvement of the port of London, the municipalisation of the water-supply, the widening of many thoroughfares, the completion of a main drainage scheme, the opening up of small parks and open spaces, the promotion of temperance and of education, the betterment of the condition of municipal employees and the development of the Works Department, for the doing of all public work without the intervention of the contractor, are some of the other things the Council is doing."

"The Council itself bids up on all work, and if its proposal is the lowest, it secures the job as would any other contractor. It has shortened the hours of labor and pays the trade-union rate of wages."

In the matter of transit much is being accomplished. "To the south of the Thames forty-six miles of track have been laid which converge on the river about the heart of the city. Forty-eight miles are also owned to the north of the Thames."

The Canadian reader of modern investigation turns eagerly to such information as this: "There is only one way to kill graft, and that is to absorb within the sphere of municipal ownership these public franchises that are a fruitful source of jobbery and robbery. There is no incentive to making money out of a franchise when the public itself owns the public utility."

This article after reciting what the Council has done, justifiably concludes with the statement— "The London of to-morrow is as full of hope as the London of today is full of misery."