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Contents of Volume VIII., 1898.

THE MUNICIPAL WORLD

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

Vol. 8. No. 1. ST. THOMAS, ONTARIO, JANUARY, 1898. Whole No. 85

CONTENTS

Calendar for January and February, 1898.

Legal, Educational, Municipal and Other Appointments.

JANUARY.

1. New Year's Day.
By-Laws for establishing and withdrawal of union of municipalities for High School purposes take effect.—H. S. Act, Section 7 (1, 2).
Trustees' Annual Report to Inspectors, due.
By-Law establishing Township Boards takes effect.
Separation of Junior Township takes effect.—Mun. Act, Section 28.
3. Election day.
High School open, second term.—H. S. Act, Section 41.
Public and Separate Schools open.—P. S. Act, Section 89 (1, 2); S. S. Act, Section 79 (1, 2).
5. Trustees' Report on Truancy to Department, due.
Make return of deaths by contagious diseases registered during December.—59 Vic., chap. 17, section 11.
First meeting of Rural School Trustees.—P. S. Act, Section 16 (1).
Polling day for Trustees in Public and Separate Schools.—P. S. Act, Section 57 (3); S.S. Act, Section 33 (3).
10. Last day for Clerks to make return to Bureau of Industries under Debentures Registration Act, R. S. O., chapter 186.
Councils of Townships, Villages, Towns and Cities to hold their first meeting at 11 o'clock a. m.—Mun. Act, Section 223, as amended 1896.
Members of Free Library Boards to be appointed by Councils in Cities, Towns and Villages.—Free Libraries Act, Section 3.
Councils to appoint members of Local Boards of Health.—Public Health Act, Section 40.
11. Clerk of Municipality to be notified by Separate School supporters of their withdrawal.—S. S. Act, Section 47 (1).
12. Annual meeting Township Agricultural Society at 1 p. m.
14. Names and addresses of Separate School Trustees and Teachers to be sent to Department.—S. S. Act, Section 28 (12).
Annual Report of School Boards to Department, due.
Names and addresses of Public School Trustees and Teachers to be sent to Township Clerk and Inspector.—P. S. Act, Section 18 (3).
15. Annual Reports of Separate Schools to Department, due.—S. S. Act, Section 28 (18); Section 32 (9).
Minutes of R. C. S. S. Trustees Annual Meeting to Department, due.
Applications for Legislative appointment for Inspection of Public Schools in cities and towns separated from the county, to Department, due.
Annual Reports of Kindergarten attendance to Department, due.
Last day for making returns Births, Deaths and Marriages, registered for half-year ending 31st December.—R. S. O., Chapter 40, Section 6.
Last day for Treasurers of Municipalities indebted under Municipal Loan Fund Act, to make return of Taxable Property, Debt and Liabilities to Provincial Treasurer.
17. Trustees of Police Villages to hold their first meeting at noon.
By-law withdrawing from Union Health District takes effect.
19. First meeting of Public School Trustees in Cities, Towns and Incorporated Villages.—P. S. Act, Section 61 (1).
First meeting of Public School Boards in Cities, Towns and Villages.—P. S. Act, Section 61 (1).
Appointment of High School Trustees by Public School Board.—H. S. Act, Section 12. P. S. Act, Section 61 (1).
Annual meeting District Agricultural Society at 1 p. m.
25. County Councils to hold first meeting at 2 p. m. at County Hall or Court House.
County Treasurer to submit to County Councils Report of the State of Non-Resident Land Fund.—Assessment Act 220.
31. Last day for all Councils to make returns to Bureau of Industries of the debt of their corporation.—Municipal Act, Section 382.
Cemetery Keepers to make return to Division Registrars.—59 Vic., chap. 17, sec. 24.

FEBRUARY.

1. Last day for Railway Companies to transmit to Clerks of Municipalities statements of Railway Property.—Assessment Act, Section 29.
Last day for Collectors to return their Roll and pay over Proceeds.—Assessment Act, Section 132.
Last day for County Treasurer to furnish Clerks of Local Municipalities with List of Lands in arrears for taxes for three years.—Assessment Act, Section 140.
2. First meeting of Board of Education at 7 p. m., or such other hour as may have been fixed by resolution of former Board at the usual place of meeting of such Board.—High Schools Act, Section 13.

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The Municipal World

PUBLISHED MONTHLY

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

K. W. McKAY, EDITOR,

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

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ST. THOMAS, JANUARY 1, 1898.

The Revised Statutes, which were expected during December, are not yet ready for delivery. We will no doubt be able to fill all orders this month. Councils should secure a set for each member, as the municipal law of Ontario is not issued in any other form.

* * *

The most important officials to be appointed during January are the auditors of accounts of 1897. The Provincial Municipal Auditor in this issue directs attention to the duties of these officials and the new cash-books to be used. The deficits brought to light in many municipalities should impress upon councils the fact that capable auditors are an economical necessity.

* * *

This issue of THE MUNICIPAL WORLD will be mailed to every municipal officer in Ontario. We have not published the many complimentary letters received, but desire to direct the attention of those who receive a copy for the first time to the contents of Volume 7. We prefer to have every one decide for himself whether the information published in these columns is sufficiently comprehensive to make THE MUNICIPAL WORLD worth the subscription price.

* * *

Every municipal officer is interested in the publication of the sixth edition of Harrison's Manual, which was announced in April, 1896, to follow the issue of the Revised Statutes, 1897. Some months ago we ascertained that the work was not progressing as rapidly as the announcement indicated, owing to the ill health of the compiler, Mr. C. R. W. Biggar. We understand, however, that Mr. Biggar is now able to devote his whole time to the work. A great deal of time is necessary to the proper preparation of the Manual, which should improve in many ways on the last edition.

The Kent county council has purchased land for a House of Industry farm and will erect the necessary buildings this year.

* * *

The county council of Wentworth has undertaken to solve the toll road problem and has requested the Hamilton city council to consider the advisability of contributing in the event of the county purchasing and freeing all the toll roads in the county; or in the event of the county freeing the roads of toll whether or not the city would abolish the market fees.

* * *

The Woodstock Court of Revision of Assessment for 1897 considered an appeal for a reduction made by the Bell Telephone Company by raising their assessment from $5,000 to $10,000 on personalty $3000 income. In the event of an appeal to the judge the company will require to produce evidence that this is excessive. The town council is desirous of making an agreement with the company. The action of the Court of Revision will no doubt assist the council in securing favorable terms.

* * *

The best men or women available should be appointed to fill the vacancies caused by the annual retirement of one member of the local board of health in townships, villages and towns under 4,000 population, and two members of boards in larger towns and cities. The health of yourself and family may suffer if the members of the board are wanting in executive ability or prompt action when an epidemic of contagious disease makes its appearance.

* * *

A Bill at present before the Legislature provides for the appointment of municipal auditors in November or December and that auditors may be permanent officers. Councils, and the public generally are more interested in municipal finance before than after an election. These most desirable amendments will, if passed, enable councils to appoint auditors to prepare the statement required to be published after the 15th December meeting, and disputes in reference to the financial standing of municipalities will be avoided.

* * *

It is stated by Dr. Bryce that many clergymen appear to be unaware of that provision of the law respecting the solemnization of marriages which requires them to leave the Register book in the church to which it belongs. Many clergymen seem to regard the Register as their private property, whereas by law it belongs to the church. By carrying it away with them upon leaving the pastorate of a church they increase the difficulty of keeping the record of marriages. There can be no misunderstanding where the Marriage Registers are supplied from this office, all of which contain a blank certificate of ownership to be filled in by the clerk from whom they are obtained.

Sombra vs. Chatham.

SOMBRA WINS A SUIT THAT HAS BEEN PENDING FOR ELEVEN YEARS.

The Supreme Court has given its decision in the Sombra and Chatham suit originating in a dispute about the cost of the Whitebread drain. This case has, since it opened eleven years ago, almost become ancient history.

Chatham township attempted to compel Sombra to pay a proportion of the expense of this drain. The case was tried and Sombra won. It was carried to the Court of Appeal, where the decision of the lower court was reversed. From this ruling of the Court of Appeal Sombra carried the case to the Supreme Court. Owing to some technicality, the Supreme Court decision was incomprehensible. The case was still left open to be threshed out in the courts. As a consequence, it has gone through the courts a second time, being carried from the lower court to the Court of Appeal by Chatham township and thence to the Supreme Court by Sombra. The decision now is that Chatham township cannot compel Sombra to contribute to the completion of a drain which was not properly constructed in the first place.

The Municipal Act provides that subsequent meetings of county councils may be held at such place, either within or without the municipality, as the council from time to time, by resolution on adjourning to be entered on the minutes or by by-law, appoints. County councils, under the new act, were organized in January, 1897, and the amendment of 1897 provides that a new election for warden is to take place at the first meeting of 1898. The date is not fixed by statute, and the meeting will be held at the time appointed by the councils, nearly all of which adjourned to meet on the fourth Tuesday in January, the exceptions being Lanark, which meets on the fifth Monday in January, and Essex, on the third Monday.

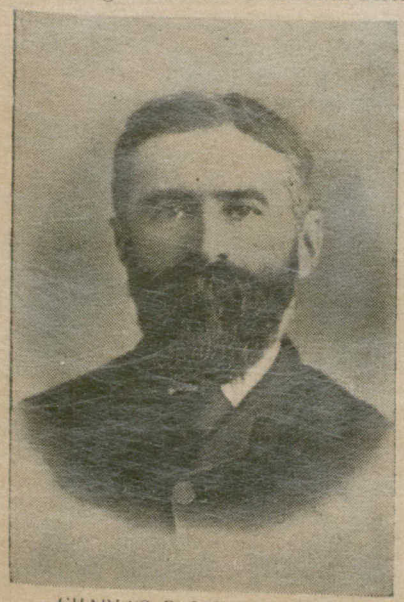
* * *

The Municipal Act provides that no council shall assume to make any appointment to office or any arrangement for the discharge of the duties thereof by tender, or to applicants at the lowest remuneration. The desire of every council should be to secure the most efficient administration of municipal affairs. This can only be done by appointing good men at salaries for which they can afford to properly perform the duties of their offices. A poor official is dear at any price. Officers of experience whose services have been satisfactory should be retained, no matter how many personal friends of the councillors may be demanding recognition. Continuance in office should be a reward for efficient service. Independent, capable, permanent officials are a necessity in every municipality.

Municipal Officers of Ontario.

Town Clerk, Stayner.

Dr. Jakeway was born at Holland Landing in 1847, and graduated in medicine in Toronto



CHARLES E. JAKEWAY, M. D.

in 1871. Since that time he has practiced his profession in Stayner. He was reeve for two years and resigned to accept the position of clerk in 1890. The Doctor is best known as author of "The Lion and the Lillies, a tale of the conquest, and other poems," published last year.

City Clerk, Ottawa.

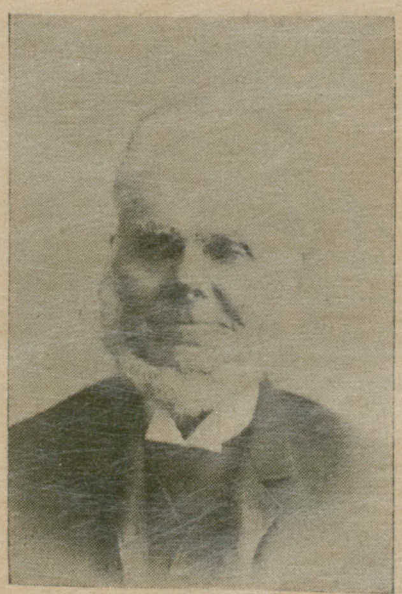
Mr. Henderson was born in the Town of Dunns, Berwickshire, Scotland, in 1835, where

MR. JOHN HENDERSON.

his father was a solicitor. After leaving school he entered the office of Messrs. Johnson and Robson, procurators fiscal for the county, as a law student. He afterwards removed to Edinburgh, where he attended law lectures in the university. In 1857 he came to Canada, and engaged as bookkeeper and afterwards manager for an Ottawa lumber firm. In 1876 he was elected reeve of New Edinburgh, and filled that office when it was annexed to the city in 1887. Previous to this time he had been chairman of the Public School Board of the village for twenty-four years, and as a member of the Carlton county council was chairman of the Finance Committee. After the annexation of the village he was elected alderman and school trustee until 1891, when he was appointed city clerk.

Clerk, Township of Mono.

Mr. Henry was born in Londonderry, Ireland, in 1811, came to Canada with his father in 1824, and settled in Mono the following year. At this time there was only one other settler in the township. In 1835 he was appointed clerk of the Court of Requests, now known as the Division Court, but afterwards resigned. In 1841 he was appointed census commissioner and



MR. ANDREW HENRY.

assessor of Mono. In 1850 he was appointed collector for the united townships of Mono and Mulmur, and in 1852 township clerk. Since that time he has only been absent from four meetings of the council. In 1857 he was appointed captain of a company of the 8th Battalion, County of Simcoe Militia, but is now on the retired list. Mr. Henry is a justice of the peace, and in 1858 was advanced to the Queen's bench. For twenty-four years he was township treasurer, having been appointed in 1866. He has been a member of the census staff each decade since his first appointment, and since 1841 has been engaged in farming.

Clerk, Township of Woolwich.

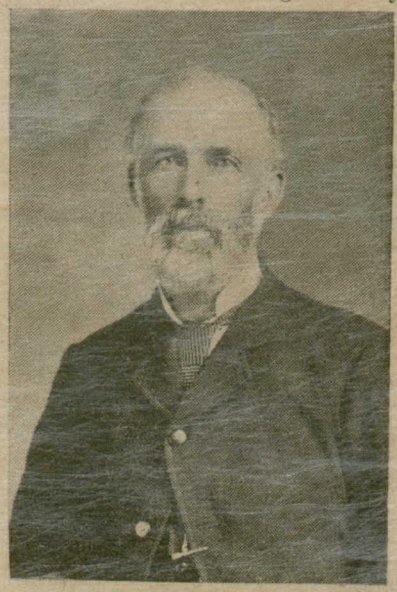
Mr. Wideman was born in Markham township, York county, in 1833, where he lived on a farm until 1852, when he took a position as clerk in a drug store at Berlin, and afterwards engaged in the general store business at St. Jacob's. In 1861 he was appointed collector, and from 1866 to 1871 he was a member of the Woolwich council, and received his appointment as clerk in 1873. Mr. Wideman was clerk of the Seventh Division Court of Waterloo for twenty-six years, having been appointed in 1865, and for eighteen years was Canadian agent for the publications of the Evangelical Association of Cleveland. He at present carries on a book and drug business at St. Jacob's, and in addition to his municipal office, he is a postmaster, a commissioner in H. C. J., a justice of the peace, notary public, issuer of marriage licenses, and a director of the Waterloo Mutual Fire Insurance Company. He is a

MR. J. L. WIDEMAN.

member of the Evangelical Association, and has been a life-long Reformer.

Clerk, Township of Middleton.

Mr. Burnett was born at Bridgewater, England, in 1830. He was educated principally at a private school. When eighteen years of age he was apprenticed to the building trade, and in 1857 he came to Canada, locating first at St. Thomas, but soon moved to the county of Norfolk, where many buildings in Windham and Middleton testify to his thorough efficiency as



MR. JOHN BURNETT.

a builder. For many years Mr. Burnett was identified with the Middleton Agricultural Society. In 1879 he was appointed assessor, which office he held until his appointment as clerk in 1892. He is thoroughly versed in municipal law, and his services are appreciated by the councillors and public generally, with whom he is deservedly popular.

Municipal and Other Accounts.

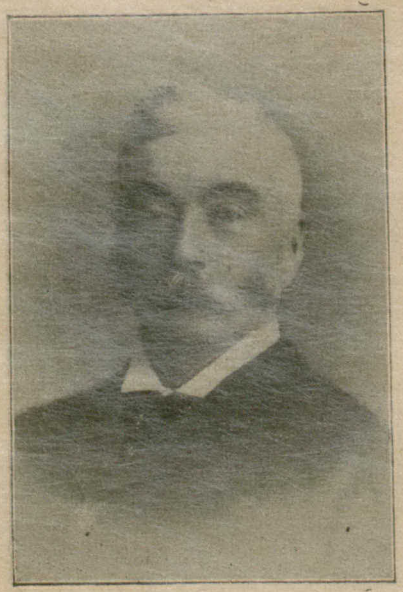
(By J. B. Laing, Provincial Municipal Auditor.)

The present age is admitted to be one of progress. The trend of every department in scientific, literary or business circles is to improve on the past. Forward is the motto of the day. This is as true about the department of accounts as it is in other lines of thought or action.

Not many years ago the average trader, even in a large way of business, was content to have his receipts posted into his ledger once a month, and his yearly balance sheet generally took three or four months to bring out. In cases where the turn over was exceptionally large and branch businesses had to report to the head office, I have known six months to elapse before the books of the main concern were finally closed. Even amongst ordinary wholesale merchants to have the books balanced within three months after the first of the year was considered a highly meritorious record, and a good many houses were unable to boast of such promptness. Such was the case not much over a quarter of a century ago, now the average wholesale dealer has his books posted daily and can tell you the exact position of any account in his ledger at a moment's notice. Mercantile book-keeping to-day is fully up to the times. The same may be said of the systems of account in use in the banking, financial and loan institutions of the country. These, with rare exceptions, have all been remodelled within the last quarter of a century, and are now modern and up to date. We cannot say the same, however, of the municipalities. With the exception of the larger towns and cities in Ontario, and some of the townships adjoining these communities, there has been little improvement in the department of municipal accounts for many years. The reason is not far to seek. The municipalities have not made it sufficiently remunerative for the best men available for the positions to accept the offices of treasurer or auditor.

What can a municipality expect from a treasurer who gets $50 a year or an auditor who is paid $1.50, and such cases are not uncommon. But in a great many cases good service is rendered. I know of a township treasurer whose record for twenty-five years is unimpeachable, and never got over $50 a year. He is a "man of only one book," and made his abstract on the same lines as I am asking the municipal treasurers to do now. He may be said to be the exception that proves the rule. In some cases where deficits have occurred, such as the counties of Essex and Bruce, there is a decided improvement to be noted. The city of Guelph has one of the best systems I have seen, the work of Mr. Edwards, F. C. A. So has the town of Sandwich, where Mr. McPherson, of Windsor, introduced his system, and there are others too numerous to mention here.

The system of municipal accounts introduced by the Ontario Government is claimed to be a step in advance in municipal book-keeping. It is designed for villages, towns, townships, counties and cities under 15,000 in population, and the main features studied are correctness and simplicity. There is also a form for schcol boards, which, with the other forms, has been copyrighted and will be ready for use later on. With each book is found a "pro forma" exhibit of a supposed month's transactions. This commences with the balance on hand or in the bank, which is carried into a total column. The book is ruled into columns and each payment is placed in its appropriate column, either debit or credit, as the case may be, and at the end of the month, or any time in the month, for that matter, the balance is struck, showing so much cash in hand or so much in the bank, or both together. This balance is again carried forward into the next month.



MR. J. B. LAING,
Provincial Municipal Auditor.

Provision has been made for a bank account, but for one alone, that being considered sufficient for the majority of municipalities. And here it may be observed that a great deal of the barefaced robbery that was so lately perpetrated in the county of Simcoe was rendered much easier from the fact that the treasurer carried two and sometimes three bank accounts. The concensus of opinion among bankers is decidedly against the average municipal corporation dealing wi h more than one bank, probably for the same reason that some of our largest banking institutions object to some business firms carrying more than one bank account. It is not claimed that this can be carried out in all cases, but it is generally admitted by bankers to be a desirable object to attain when practicable. It is possible that the heading of the columns may not suit in every case. In that event the treasurer can substitute a heading of his own or use one of the blank columns. In cases where parties or municipalities remit to the bank direct the entry is made just the same as if made to the treasurer and by him deposited in the bank. Vouchers are in all cases numbered In the matter of receipts, small receipt books should be kept with the stub numbered and the payment detailed thereon. In cases of small corporations one or two such books will be required; in larger bodies three or more. When the taxes are paid to the treasurer direct, as in the case of the township of York, it will be found desirable to keep a small subsidiary cash-book. This should be done daily, and no other entry should be made in the subsidiary book. In the case of small municipalities it will not be necessary for them under the present system to keep a ledger, but it is advisable to do so in the case of larger communities. Provision has been made for the use of the ledger in all cases, but its use is optional in the case of the smaller corporations, as before mentioned. The treasurer should use plenty of room in making his entries, either debit or credit. It may be said only one line is used in the bound sample for the month, but two, or even three, lines will not be out of the way if required. The "pro forma" sheet is only to show the process in the shortest and simplest way.

In entering in the cash-book treasurers should bear in mind that the nearer to parallel they can bring the dates of the receipts and disbursements the easier it will be for them to balance. In order to effect this they may have occasionally to drop some lines on one side or other.

With regard to the size of the book, it was at first considered that 100 folios would be sufficient for the average township instead of 150, as at present, and it was thought advisable to divide the number in that way. It was ascertained, however, that the difference in the price would be very little, and that the binding and the book itself would not be as satisfactory, and it was finally decided to have the whole issue the same.

It is essential that auditors for the year 1898 should see that the balance is an actual one. They should verify it for themselves. An able correspondent writes as fo lows, and his remarks are worth consideration: "If section 258, chapter 42, of the Consolidated Municipal Act of 1892, which provides for the appointment of two auditors at the first meeting of council in each year, were repealed and the appoin'ment made as provided for in section 260, which allows the appointment to be made in December, so that the cash might be checked on 31st December, instead of a month or two later, it would be a material improvement. The Windsor waterworks defalcation of $7,000 would never have occurred had this been done."

Auditors should invariably have a stamp with the word "Audited," to be used when accounts, debentures or coupons are passed by them. This will prevent

the same documents from being used again, as has been done so often of late by defaulting treasurers. The price is small—$1.50 for stamp and pad.

Several correspondents have addressed me in regard to another matter, namely, the way in which the land tax account is kept in the majority of counties in Ontario. It is asked, "Why not divide the non-resident lands money among the municipalities interested as soon as it is collected, instead of passing it to their credit, as generally done, in the county books?" There would be more satisfaction all around if this were done, and it cannot be done too soon, in my opinion.

All the legislation and all the systems in the world will not keep a man honest if he is bound to be dishonest, but under this improved method speedy detection is insured. In the first place you have the bank account fully displayed, and a column for each important class of receipt and disbursement, and if a monthly abstract is insisted on, as should be done in every case, a fraudulent entry should be detected at once. Treasurers should endeavor to make their statements as plain and simple as possible. Indeed, financial statements at all obscure should be looked upon with suspicion. In this connection I may mention that I have before me the statement of a large and recent defaulter. It is impossible for the average ratepayer to understand it, for the simple reason that it was not intended to be understood. Of course, treasurers are the parties mainly responsible, and on their devoted heads "the vials of wrath" are generally poured. But what about the responsibility of the councillors, and still more of the finance committees?

I know of the case of a treasurer who held the office for over twenty years, who never separated the cash of the municipality from his own. His day of adversity came, when it was found he had used thousands of dollars of the money entrusted to him in a futile attempt to save his credit and had to fail in the end. The sureties got off very easily, as sureties often do in such cases, and the municipality was the principal loser. There could be no dispute about the council being to blame in this case.

Just a few more words to the municipal auditors for 1898. Do not be afraid to ask for all books connected with the receipts or expenditure of the municipality for which you are acting. A great deal often depends upon a very little book. Some years ago a case came to my knowledge where the auditor of a large monied corporation had frequently asked the treasurer for a small subsidiary book and was just as often put off with some trivial excuse. Years went by, and finally through a junior clerk in the office the little book came very much into evidence, there being a deficit of $12,000 or more. The money was refunded by the treasurer and his friends. The treasurer retired, and so did the auditor, whose situation of $600 a year was filled by another.

Shortly after my appointment I received instructions from the government to visit as many as possible of the leading municipal offices throughout the province to ascertain their mode of doing business, and to be better able to judge what system of book-keeping would be most suitable for the future. I had seen a good many officers, both east and west, and discussed business methods with them, when my tour came suddenly to an end on account of pressing business in the county of Simcoe and elsewhere, which had to be attended to without delay. However, I have to express my obligations to the many gentlemen whose offices I visited for their uniform kindness and courtesy, and also for much valuable information. More particularly am I indebted to the friends whose names are given under for many valuable hints and assistance given without fee or reward: John McDonald, Esq., President Montreal Institute of Accountants; George Edwards, Esq., President Toronto Association of Chartered Accountants; F. H. McPherson, Esq., F. C. A., Windsor, Ont.; Norman Robertson, Esq., Treasurer County of Bruce; and to the MUNICIPAL WORLD for forms of account, showing how vestry and parish accounts are kept in England, and also for much general information.

In towns where arrears of taxes are handled by the local treasurer there is a tendency to overlook many of the requirements of the act. The town or city treasurer has the same duties to perform in reference thereto as the county treasurer, and should insist on receiving the necessary returns from the clerk and collector.

The county council of Grey were considering the advisability of taking a plebiscite vote re the erection of a poor house. When the authority of the council to expend money for that purpose was questioned, the warden submitted the matter to the Attorney-General's Department and was informed "that no power appears to be given to county councils to direct the taking of a plebiscite, and it is probable that they could not spend public money in connection with taking such a plebiscite or require the deputy-returning officers of local municipalities to act."

The county council of Wentworth is composed of twelve members. During the year six sessions were held at an expense of $788.10. In addition, the committees of the council were paid $1,206.20, making a total of $1,994.30, members' wages for 1897. In Elgin, where the council is the same size, three sessions were held, at a cost of $278.40, and for committees $353.88, making a total of $632.20. In 1896, the Elgin county council expenses for sessions and committees amounted to $1,288.40.

House of Industry Statistics.

The Prisoners' Aid Association of Canada has issued a neat pamphlet on "County Paupers and Houses of Industry in Ontario," which should be in the hands of every municipal and county councillor. Complete illustrated descriptions of the institutions already established in this province are given, together with much general information relating to the poorhouse question, from which we select the following statistics:

COUNTY OF WATERLOO.

Institution established 1868.

Av'ge No. inmates last 5 years..	92
" " deaths " ..	13
" cost " ..$6,018	88
" " per inmate per week,	1 26

Area of farm, 125 acres.

COUNTY OF ELGIN.

Institution established 1875.

Av'ge No. inmates last 5 years..	54
" " deaths " ..	10
" cost " ..$4,055	45
" " per inm. per week, 1897	1 44

Area of farm, 50 acres.

COUNTY OF WELLINGTON.

Institution established 1877.

Av'ge No. inmates last 5 years..	74
" " deaths " ..	8
" cost " ..$5,232	78
" " per inmate per week,	1 36

Area of farm, 58 acres, 30 under cultivation.

COUNTY OF YORK.

Institution established 1883.

Av'ge No. inmates last 5 years..	87
" " deaths " ..	15
" cost " ..$5,939	34
" " per inmate per week,	1 31

Area of farm, 50 acres.

COUNTY OF NORFOLK.

Institution established ——

Av'ge No. inmates last 5 years..	45
" " deaths " ..	8
" cost " ..$2,662	52
" " per inmate per week,	1 14

Area of farm, 100 acres.

COUNTY OF OXFORD.

Institution established 1893.

Av'ge No. inmates last 4 years..	77
" " deaths " ..	7
" cost " ..$6,597	83
" " per inmate per week,	1 64

Area of farm, 100 acres.

COUNTY OF HURON.

Institution established 1895.

Number inmates 1896.....	93
" deaths 1895-6	11
Cost per week per inmate	1 47

Area of farm, 50 acres.

COUNTY OF PERTH.

Institution established 1897.

Number inmates	32
" deaths	2

Area of farm, 53 acres.

Need for Appointment of Efficient Health Officers, and their Duties.

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

Perhaps the question asked some fifteen years ago of the writer by a very well informed gentleman who had been forty years in Canada, "what work is this anyway that the Government has given you to do?" expresses as well as is possible the ideas which the great mass of the people had at the time when the Ontario Government by law established a Provincial Board of Health, the nucleus of the present health organization in Ontario.

At the end of 1883 after nearly two years hard striving the total health organizations or health committees of the councils as reported were only fifty, and two sanitary offices. In 1894, the Public Health Act, largely as at present existing, was passed, providing for the appointment by the council of a local board of health in every municipality. In 1896 there were reported 600 of these as officially appointed. The Public Health Act further provided for the optional appointment of one or more sanitary inspectors of such boards and of a medical health officer. In 1896 there were 500 medical health officers and 375 sanitary inspectors appointed. In view of an epidemic of small-pox in the autumn of 1884 the Act was amended the next year empowering the Provincial Board of Health to require the appointment of a medical health officer when dangerous contagious disease existed in any municipality.

It is quite clear then that very direct and ample powers exist whereby medical health officers may everywhere be appointed.

At this point, like so many statutes in democratic countries, the Public Health Act of Ontario illustrates a serious defect, inasmuch as with many duties laid upon a local board of health, the duty of supplying funds for carrying on its work is left optional with the council. It is true that by a clause contained in the revised Act of 1887 a local board of health is empowered to draw upon the treasurer of the municipality for the costs of duties performed under the act, but there is nowhere any compulsory clause requiring councils to pay a definite salary to the medical health officer or to the sanitary inspector.

That the work of such officers is almost nominal and the position honorary in very many instances may be illustrated by the statement of a medical officer of a very populous township adjoining the city of London, who informed the writer that two years ago he was requested by the reeve to sign the annual report of the local board of health, which by law is required to be forwarded to the Provincial Board, although he had never attended at a single meeting during the year and had never been instructed to do any work, and as he was to be paid only by fees for work done, had received no salary. In estimating last year the amounts actually paid for health work done in one of the old and wealthy counties of the Province, the County of York, the writer obtained from the municipal returns sent annually to the Department of Agriculture, the following results.

	Population.	Expenses in 1896 by Boards of Health.	Expense per head.
Tp. of York	23,257	$506 00	2 1-10c.
" Scarboro ...	4,028	66 00	1 3 10c.
" Markham...	5,681	.....	.....
" Vaughan ...	5,292	83 00	1 3-10c.
" Etobicoke ..	4,557	103 00	2 3-10c.
" King	6,067	69 00	1 1-10c.
" Whitechurch	4,019	12 00	3-10c.
City of Toronto	200,000	30000 00	15c.

Although this statement would seem to indicate that local health work is still in an almost embryonic condition, yet all things considered, the results as seen by the work done, are very much better than we might have expected. The local physician in many municipalities stands in *loco parentis* to the people amongst whom he lives and labors, and in many instances he gives his time — which often means money to him — just as the laymen of the council do. The days of the old town meeting, though rapidly passing away, still are present to some extent in Ontario, and the idea that every good citizen can lend something of his time to the municipality without money compensation still exists.

But speaking generally, it may be said municipal evolution has passed beyond that stage, and that the public needs demand and the people can well afford to pay for trained men to perform public services. The engineer is demanded to make public roads and construct drainage works, and the Queen's pathmaster ought to be a relic of the past. The school-master now belongs to a learned and trained class, and the schools of the Province are grouped and examined by trained and well paid inspectors. To-day what is equally demanded is a trained public officer who shall devote all his scientific attainments and all his energy to caring for the health of a district large enough to keep him busy and to pay him well. It is twenty-five years since the present school system came into being; it is but fifteen years since positive knowledge of the microbic or germ theory of communicable diseases was really well established in the discovery of the germ of tuberculosis. Arguing from observation it does not seem promotive of efficiency to encourage payment of either school trustees or members of local boards of health, and it is a debatable question whether the existence and maintenance of a spirit of wholesome interest in these common public matters does not obtain more intelligent service than a necessarily small payment would. But the situation is different where daily recurring and varied problems occur, demanding that a medical health officer deal with them. So long as the municipal health officer appointed for small areas exists, so long his pay like his work must necessarily be nominal, since being in practice and having rivals it does not seem either just or proper that a physician should by law be placed in a position of advantage or authority over a competitor, while his official relations often conflict with his professional interests as a physician. Manifestly then the development of thorough and scientific public health work, of practically inestimable value even from the economic standpoint, can only be through the appointment of young men of scientific training as health officers over considerable areas — as say an electoral district, (in England the unit of a sanitary area is 50,000 population) — who will gradually form a distinct profession, and who will not be in medical practice, but who will be in touch and practical sympathy with every physician and every school-teacher of his whole district. But more than that. His laboratory will be the centre of exact pathological, bacteriological and chemical work for the veternarian, the cheese and butter factories, the coroners, and the dozen other lines of industry which are increasing, demanding in these days of keen competition the advantages which systematic, scientific observation and investigation can alone supply.

Some of the special duties which such health officer would perform in the different classes of municipalities, and some of the direct and economic benefits which would follow their work will be set forth in a succeeding number.

State Aid.

In view of the frequent suggestions appearing in the Ontario press, that provincial aid be given to highway construction, it is interesting to note that a movement is being made in Nova Scotia toward raising several millions of dollars to be spent in improving the leading roads of the province. Such a plan presents a great many good features. The effect is to cause the towns to contribute, indirectly, to building the main roads leading to them, a very just proposal, since the towns under the present system are doing nothing toward improving these country roads, which in reality benefit the towns nearly as much as they do the farming community. These roads are usually heavily travelled, are most expensive to construct and keep in repair, and absorb the energies of the municipalities through which they pass to such an extent that roads of less importance receive comparatively little attention. The money thus raised and spent in the province will go directly to the pockets of the farmers living in the vicinity of the improved roads, will be kept in the province, and is merely so much more working capital, at the same time having produced the greatest of benefactors — good roads.

ENGINEERING DEPARTMENT.

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

Country Roads.

There is no duty devolving upon councils of more importance than to see that every effort is put forth to secure the best results from the labor and expenditure placed upon the roads. It should be the first act of every township councillor this year to look into this branch of municipal affairs. He should learn the extent of road mileage in the township, he should learn the condition of these roads, the amount of traffic over the various roads, the consequent requirements of the roads, the amount of statute labor available for them, the manner in which work has been done on the different road divisions. These are only a few of the local conditions; others will suggest themselves as such an examination proceeds.

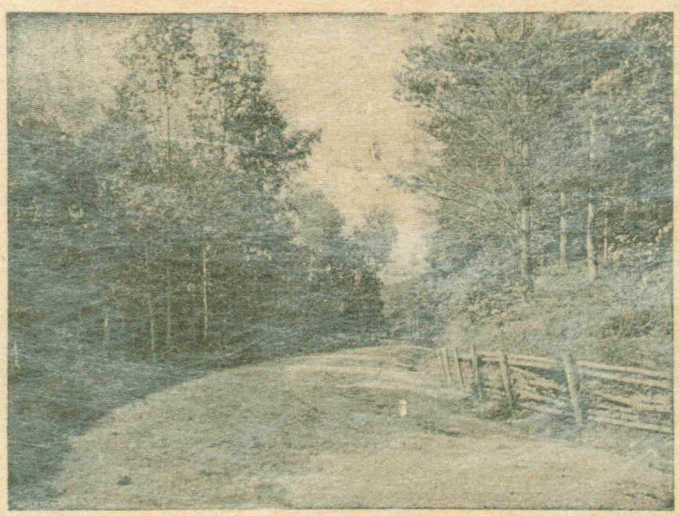
The councillor, if he is progressive and working in the best interests of his constituents, will inform himself furthermore in the best methods and plans of road-building, material for culverts, bridges, etc. He will study the systems adopted outside his own municipality, endeavoring to learn not merely the abstract outline of these systems, but also their working and results in actual practice. The primary cause of the present unfortunate state of the roads in this province is the simple fact that the people and their representatives in the councils have in the past shut their eyes to better methods and systems of older and more experienced countries. It is not to be inferred that these systems and plans should be adopted in their entirety, but they should be studied in the light of local conditions and adopted in part, altered or re-arranged to meet these local conditions. The best systems of road construction present a wide field for research, and the experience of others will present to every intelligent councillor something to be followed or avoided.

Niagara Falls, Ont., has this year purchased a fifteen-ton roller and grader, and has improved several streets aggregating about half a mile, besides doing considerable toward the completion of a sewerage system. The purchase of a rock-crusher is proposed, and it is expected that the council will next year go extensively into the construction of macadam pavements, some brick on business streets, while arrangements are now being made to lay brick or cement sidewalks on an extensive scale.

Anything that facilitates intercourse between people tends to civilize them. Mothing helps so much toward this end as perfect highwrys.

Gravel.

Councils very commonly give but little consideration to the matter of procuring gravel for use on the roads. Pathmasters are authorized to obtain gravel from a certain pit. It is paid for by the load, and the teamster performing statute labor is left to decide the size of the load and quality of the gravel. In the performance of statute labor horses are treated very mercifully, the smallest and oldest wagon is used, the laborer is "working for the Queen," and the result usually is that the owner of the pit obtains for half a load of boulders and turf the price of a load of clean gravel. The only fair way to buy gravel is to purchase the pit outright. Test pits and borings can be made, and the quality and quantity of gravel obtainable estimated therefrom. Buying gravel by the load is like buying water by the bucketful. Cases have occurred in which the money received for the gravel in a pit in the corner of a farm has amounted to enough to pay for the entire farm.



A NICELY CROWNED COUNTRY ROAD.

If the waste in this way ended with the extravagant amount paid for the gravel the amount would be comparatively small. The great difficulty arises from the fact that the money which can be spent for gravel is limited to a certain amount. If only half a load is obtained for every full load paid for only half the possible extent of road is gravelled and the roads suffer in consequence.

Experience has proven in Canada and elsewhere that statute labor can best be utilized in drawing gravel or road metal, especially if proper precautions are taken to obtain a fair day's labor, one reason being that those performing the work see results which promise greater benefits than appear from grading and ditching. The grading should be done with a grading machine, the draining and ditching by men accustomed to the work. By arranging matters so that at the time of performing statute labor the roadway is ready to receive the metal, and the labor can be employed in filling wagons, hauling and spreading gravel, statute labor will produce its best results.

Maintenance of Roads.

The first construction of roads is a matter requiring the closest attention to details, but the need for watchfulness does not end when the road is built. To see that the road does not get out of repair is of equal importance. If townships could only learn the result of filling up ruts as soon as they are formed, removing obstructions from ditches and drains, keeping the surface of the road well crowned at all times, there would be no need to urge the cause of good roads.

Railway companies are not noted for their desire to serve the public at a loss to themselves. In the maintenance of their roadbed the entire system is divided into sections, and a gang of section men kept constantly employed in making repairs as soon as needed. It is the only economical system. Little defects increase with great rapidity, and by neglect a little rut which might have been mended with a spadeful of gravel will quickly increase until the injury can be repaired only at considerable expense. To suggest in many old and populous townships that the roads be divided into sections and a man employed to give his whole time to each section would be regarded a the height of extravagance. When people have taken time to consider what the saving would amount to, ruts will be repaired as soon as they appear, little obstructions in drains, which soon become big obstructions, will be removed as soon as they occur, culverts will be strengthened as soon as a weakness shows, the gravel and stone will not be allowed to remain outside of the wheel where it has been forced by traffic. This system of giving immediate attention is in use wherever good roads are known, and it is to be hoped that Canadians will soon discover its value.

The legislature of the Province of Quebec is considering a bill to permit a county council to purchase graders, stone-crushers and rollers for roadmaking and arrange terms with the various townships and towns in the county for the use of this machinery on any roads, whether under town, township or county control. It is stated of one of the most enthusiastic supporters of this bill, Mr. J. S. C. McCorkill, M.P.P., that he has, as a practical lesson, at his own expense, built the road in front of his farm, ditching, draining, grading and macadamizing it in the most modern style, so that the farmers of the district may see for themselves the difference between a good road and a bad one. A single example of a good road will argue more for the cause of modern improvement than will a volumn of words. Good roads are their own best advocates.

Bridge Abutments.

The most substantial substructures of bridges are of either stone or concrete. In their construction a sufficient amount of excavation must at first be performed to properly contain the abutment, and this earth may be refilled again so as to form proper approaches to the bridge.

The excavation completed, when concrete is used in whole or in part, the portion thus constructed must be boxed or cribbed in a substantial manner the exact size and shape required. After the concrete has set this boxing is to be removed and earth filled in solidly around the face of the abutments. Hammer-dressed stone should crown the concrete to form a bridge seat.

Concrete should be composed of first-class cement; clean, sharp, silicious sand, entirely free from earthy particles and coarse enough to pass through a twenty mesh and be retained on a thirty mesh seive; clean screened gravel the largest not to be more than two and one-half inches in diameter, or in place of gravel broken stone that will pass through a two and one-half inch ring. These materials should be mixed in the proportion of one of concrete, two of sand and three of gravel or broken stone, with just sufficient water to form a plastic mass. The sand and cement should first be thoroughly mixed when dry, then water added to make a thick paste, and this thoroughly mixed again. This mortar is then spread out and the stone or gravel added, when the whole is mixed together until every stone is thoroughly coated with mortar. When this is done the concrete may be put in place and should be spread out and pounded until the excess moisture appears on the surface.

Masonry abutments should be of rock-faced ashlar, first-class in every respect. The projection of the rock face should not be more than three inches from the line of pitch. The stone used should be approved quarried stone laid on their natural beds, and all beds of the stone dressed parallel and true, the bed to be always as large as the stones will admit. Vertical joints should be dressed not less than twelve inches in from the face and as much more as the stone will admit, and particular care must be taken to have them well filled with mortar. Joints should in no case exceed one-half of an inch in thickness. The courses ordinarily should not be less than eight inches in thickness. The bottom course and coping should be twelve inches in thickness and laid to break joints with adjacent courses.

The stones should be dressed before laying, and not be moved after being laid, or if moved must be taken up and cleaned and relaid again in fresh mortar. The stones and work should be kept free from all dirt that will interfere with the adhesion of the mortar. Stones ought to be sprinkled with water before being placed in the work. Every stone must be laid with a full bed of mortar and beaten solid. Spaces in the vertical joints back from the face have to be built up, thoroughly grouted and each course finished off so as to be perfectly solid. Stretchers should be at least two and a half feet in length, with a depth of at least one and one-half times their height.

Headers should be built in each course at least every four feet apart, and so arranged with the adjoining courses as to leave them equally distributed over the face of the structure. They should have a length in the face of the work of at least two feet and a depth of at least twice their length, unless the wall will not admit of this proportion, in which case they will pass through from side to side of the wall. The backing or filling ought to be of good-sized stones, and of such shape and so arranged that they will break joints and thoroughly bond the wall in all directions, and leave no space of more than six inches in diameter. All spaces must be filled in with small stones and spawls laid in mortar and thoroughly grouted.

The space joints in all the work should be scraped out to a depth of three-quarters of an inch, swept and wetted, and neatly pointed with mortar composed of one part cement and one part of clean, sharp sand.

The coping stones should be of the necessary sizes and shapes, well bedded and closely jointed. The upper surface should be bush-hammered and the face and corners brought to a true line. A tail wall, if built up on each abutment, may be of rubble stone work.

All mortar used in the masonry should be composed of clean, sharp sand and an approved brand of cement. It should be of the best quality and freshly ground. The cement and sand for the mortar should be mixed in the proportion of three parts of sand by measure and one part of cement, the mortar to be made in a box or on a floor, and in no case on the ground. The ingredients should be mixed thoroughly in a dry state and the proper amount of water added afterwards and again thoroughly mixed. It must be used directly after mixing, or if not used within one hour after mixing should be discarded.

There is a certain amount of labor and expenditure placed on roads every year. The present methods are such that the effect is only of temporary benefit. "Shoddy" roads are produced which quickly wear out It is the principle of buying goods which are "cheap," but which will not last, instead of paying a fair price for a serviceable article.

An expensive class of roads is not needed to satisfy the requirements of traffic in this country. Good gravel roads, good broken stone roads where gravel is not obtainable, will as a general thing meet all demands, and there are few localities which do not possess either one or other of these materials. More than increased expenditure on the roads we need the application of sound business principles to the expenditure now made.

A Good Country Road.

In the actual construction of a good country road the first thing which should be done is to grade the allowance and prepare the roadbed to receive the gravel or crushed stone. Very few are to be found who would commence the construction of a road across new country by merely laying a line of metal along the surface without grading or draining. The first point at which the old system is at variance with the plans advocated by good roads advocates is the preparation of the roadbed. The common practice is to dump the gravel on the rough, irregular surface of the dirt road, but this is a very great mistake.

Before gravel is put on the roadway there should be a good dirt road. The progress from a dirt road to a gravel road is the natural growth of the country road. In this work of preparing a roadbed a grading machine is of great use in doing the work cheaply. One machine will do in a day, under skilful management, the work of fifty men.

The roadbed should be well drained. Keep a road dry by good drainage, and it will take care of the rest. If the roadbed before the application of gravel or stone is deficient in drainage it will in all probability be deficient in drainage after the gravel has been put on it. The roadbed should be nicely rounded so as to shed the water to the sides. At the sides there should be open drains with a good fall to a free outlet. Ditches without outlets are merely trenches to hold water.

The good dirt roadway has a smooth, rounding surface. When it is desired to convert it into a good gravel road it is advisable to pass the grading machine over the centre to cut off the top of the crown, so that the crown of the gravel road will not be excessive. This dirt should be turned in a mound to each side of the road, but removed only far enough to leave a space to receive the gravel. This earth turned outward therefore forms a curb or shoulder for the gravel. The gravel having been placed in the roadway to the required depth the mounds of earth at the side should be levelled off from the edge of the gravel to the drain, thus forming a uniform surface over the roadway. If a road-roller is used in compacting first the dirt roadbed and afterward the gravel and sides much more durable work will result.

The gravel used should be clean, free from clay and sand, and if these are mixed with it in any quantity the gravel should be screened. If large stones or boulders are contained in the gravel it is a good plan to place a stone-crusher in the pit and pass all the material through it. By having a rotary screen attached to the crusher the dirt and sand will be removed. Too much stress cannot be placed on the necessity for clean material.

There is usually enough dirt on the road before the gravel is put on without going to the trouble of drawing it from the pit.

Paving Materials.

The streets of most Ontario towns are in a most unsatisfactory condition. Since the time of the first settlers a century ago, they have been the object of a large amount of labor and expenditure, and the cause of high taxation. Notwithstanding repeated grading and annual coatings of gravel, they are still nearly as far from being suited to the needs of the town, as far from giving satisfaction to the citizens as they were when the expenditure began. "What material should we use in paving our streets?" is a question very commonly asked.

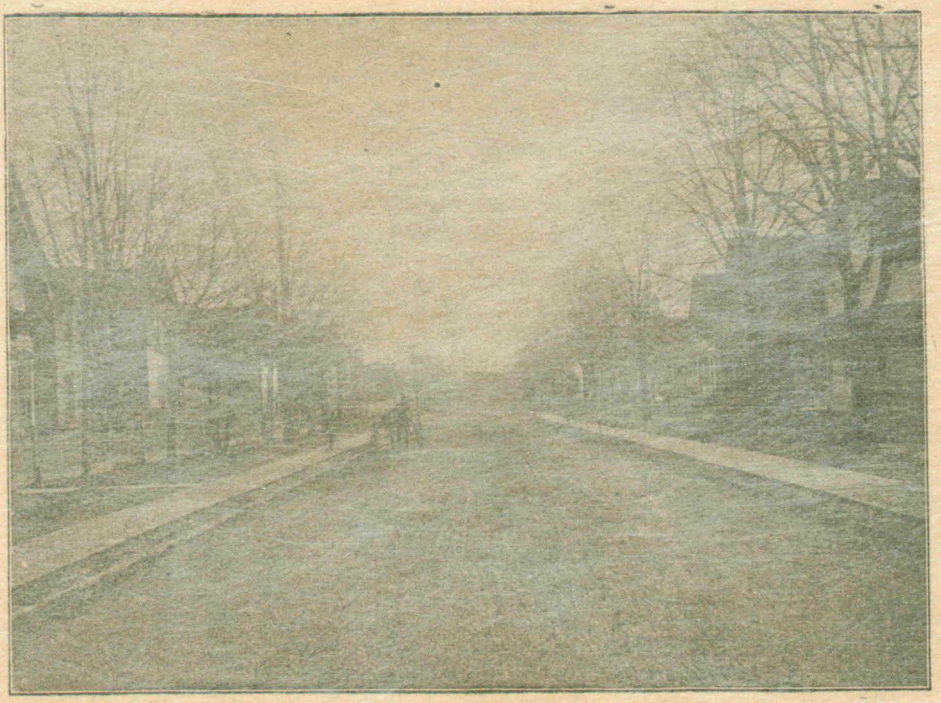
There are comparatively few paving materials which have general use. They may be enumerated as gravel and broken stone, wooden blocks, vitrified brick, stone, blocks and asphalt, the use of the last two being confined chiefly to cities. Before entering upon any description of these materials, and indeed at every step of the discussion or work, it appears necessary to urge the need of securing the best of workmanship and the best of materials. They may be greater in first cost, but the best is always cheapest in the end.

Asphalt.

The material of which asphalt pavement is composed may be either natural or artificial. Natural asphalt is obtained by grinding to powder limestones found in Texas, Utah and elsewhere, or the bituminous sandstones found in California, Kentucky, Texas, etc. This powder is then heated until soft, and is spread while hot over the roadway, on a concrete foundation, forming when it is hardened, a smooth sheet of apparently solid stone. The chief source of artificial asphalt is the Island of Trinidad, W. I., where crude asphaltum is obtained, is then refined and mixed with sand and stone dust, is heated and then applied to the roadway.

Owing to the skilled labor and machinery needed in laying this pavement, it is, in the great majority of cases laid and kept in repair by contract. When properly laid, its durability cannot be questioned, but there is some difficulty in surrounding a contract with such safeguards as will insure first-class material and workmanship. A reliable company should be employed and the maintenance of the pavement guaranteed for ten or fifteen years. A common guarantee is for a term of five years, but this is not sufficient. Breaks in asphalt pavements must be immediately repaired, otherwise they quickly shear off under wheels and the size of the hole increases with great rapidity.

On the business streets where the traffic is severe, noise is frequently objectionable, and smoothness, cleanness and ease of travelling are desirable. Asphalt is the most durable material filling these conditions. It is not, however, suitable for steep grades, and stone blocks would necessarily be retained for grades greater than three per cent. Nor can asphalt be used between and adjacent to street car tracks. The gutters too, should be formed of concrete or flag-stone, as asphalt decays rapidly from the effect of moisture.



A TOWN STREET WELL ROLLED AND WELL DRAINED.

Stone Block Pavements.

Stone block is the oldest of paving materials, is extensively used in cities, and is the strongest and most durable that can be had. It is well adapted to grades up to ten per cent., yields little dust, requires little repair, and suits all classes of traffic. It is, however, very noisy and is rather rough. It is therefore not suited for residence streets or business streets on which there are retail stores and offices. It is best adapted to streets on which there is a large amount of slow, heavy traffic. It should be used also on steep grades in place of asphalt.

The stone generally used is granite or trap. Excessively hard stone wears to a smooth surface and becomes slippery. No examination nor test which can be made of stone, except actual experience, is perfectly satisfactory in distinguishing the best variety. Different kinds of the same stone, and even stone taken from different parts of the same quarry have different wearing qualities.

The stone is cut into rectangular blocks about seven inches deep, three inches wide and nine inches long. The price paid for quarrying and making these blocks will average about $30 per thousand. Slabs of a size that can be handled by one man are split out in the usual manner. These are subdivided into sections corresponding to the size of the paving blocks, which are then trimmed and finished.

In constructing a stone block pavement the natural earth is first prepared by draining, grading and rolling with a steam roller. On this a layer of concrete is laid, say six or eight inches in thickness according to the traffic to be supported. On this is spread a layer of sand about one inch in thickness, and in this the stone blocks are imbedded.

The blocks are laid stone to stone in courses at right angles to the street line, and so as to break joints. A slight variation in the size of the blocks is permissable as regards depth and length, but the width (if three inches as previously specified) should be exact.

On hills and grades a better foot-hold for horses may be obtained by using rough-finished blocks. Or the blocks may be so embedded in the layer of sand on a slight incline, in such a way as to present a series of steps.

At street intersections the blocks are laid obliquely, in what is termed the "herring-bone" fashion, so as to give a secure foothold to horses turning the corners. The joints between the blocks are filled with sand and tar cement.

Cement within the last few years has come into exceedingly common use for a variety of purposes, one of the most common being for sidewalks in towns. Cement walks are preferable to plank for several reasons. They are more pleasant to walk on, are less apt to get out of repair, have a better appearance and in final cost after a term of years are cheaper. If, however, they are to answer our expectation, every care must be taken to see that they are well made and that good materials are used.

Life is short, only four letters in it. Three quarters of it is a "lie," and half of it an "if."

Vitrified Brick.

Vitrified bricks for street paving are different in composition and manufacture from the ordinary building brick. They are made from shale or clay, or a mixture of the two, which is heated to the point of vitrification, and then slowly and gradually cooled. The average size of each brick is about 2½ x 4 inches x 8½ inches. They are laid in the same manner as stone blocks, in courses at right angles to the direction of the street, with broken joints, etc. The durability is not equal to that of asphalt or stone blocks, but they are less noisy than the latter. The pavement is adapted to business or residential streets on which the qualities but not the strength of asphalt are required. They are manufactured in the Province of Ontario, in the States of Ohio, New York, Pennsylvania and elsewhere.

There is room for much variation in the quality of the brick. The process of manufacture is one that requires an expensive plant and much skill in burning. The composition of the clay or shale used is of much importance. It may contain, for example, too much lime which will destroy the brick on exposure to moisture. Care must therefore be taken in selecting the brick to be used.

Broken Stone.

Broken stone and gravel pavements are in many respects the most satisfactory that can be had. This is especially so where first class material for their construction is to be found in the immediate vicinity. Trap rock is the best and most durable stone which can be employed. Roadways of this metal cannot be excelled except for immediate business sections, or for streets where traffic is so excessive as to render their annual maintenance very costly. Limestone is commonly used and varies greatly in quality. If too soft, it should not be used except for a foundation layer.

Macadam roadways for residential streets are regarded with great favor. They are pleasant for driving and for wheeling, and their appearance is in keeping with shady boulevards and well kept lawns. Their only rivals in this respect are asphalt and brick, which however, need only be resorted to in cases of heavy traffic. Crushed stone is better adapted to hills and steep grades than are other pavements.

On business streets the traffic is usually very heavy, and with horses standing constantly in the gutters in wet weather as well as dry, and drays heavily loaded with merchandise constantly using the street, a pavement which can be more readily cleaned, which will not easily rut, and which can always be crossed by pedestrians at any point, is more desirable.

Payment of Municipal Employees.

When presented with the freedom of the city of Glasgow recently, it was only to be expected that Mr. Chamberlain should speak of municipal matters, of which, indeed, he has had quite a remarkable experience. It was equally natural that the recent election in New York, resulting in the triumph of "boss" Crocker and his Tammany faction, should lead Mr. Chamberlain to institute a comparison between municipal administration in the United States and in this country. Needless to say the comparison was very much in favor of England. In the latter country, as in the United States, though not to the same extent, municipal elections are largely fought on municipal lines, so Mr. Chamberlain is rather inclined to consider that the source of weakness in municipal administration in the United States lies in the system in force and in the public opinion which tolerates that system. He believes that the success achieved in this country and the corresponding failure in America is largely due to officials, and in this matter Mr. Chamberlain is unquestionably right. How can purity of administration, or continuity of work be expected when officials are changed with each election? It was remarked that if ever we are so foolish as to abandon the business-like and honorable system on which our public work is conducted, we must fall as low as our cousins unfortunately have done. In this connection Mr. Chamberlain took occasion to point to what might become a serious danger — a tendency to underpay the higher officials and pay more than the market rate to employes of a lower status. No one advocates that we should create a privileged or pampered class, but to underpay the officials on whom the responsibility of administration chiefly rests is the surest way to open the door to the evils we so much deplore in the case of the United States. The first and most inevitable result would be to repel the ablest and most honorable men from municipal official life, and it is to be hoped that those local authorities in this country who seem disposed thus to go upon the downward grade will see in time the error of their ways. The following passage from the Colonial Secretary's speech is worth quoting:

"When corporations undertake such business as is now conducted by the great municipalities of England and Scotland their higher officials, the men who are entrusted with the management of departments and with the control of great manufacturing concerns, or with a complicated system of finance, must be men of special capacity, special ability, or else there will be indifferent administration and great waste of public money. You may have, and you can afford to have, the very best men in their respective capacities. But if you are to have such men three things are necessary. In the first place they must be irremovable except for some proven offense; in the second place they must be selected originally for their merits, absolutely without regard to their political opinions, and in the third place they must be paid the market price for their services."—*Surveyor, England.*

Wood Pavements.

In Canada and the United States wooden pavements are very much in disrepute. They have been found to decay rapidly, settle unevenly, become rough and are unsanitary, absorbing filth and giving off bad odors. Much of this is unquestionably due to the methods of constructing these wooden pavements in this country.

In England and France they are regarded with favor, but the timber used is carefully selected, so as to exclude any blocks showing signs of decay; oblong blocks are cut, all of equal size; they are treated with creosote, tar and other preservatives and are laid on concrete foundations. Some soft woods are used, and the life of such pavements is about ten years. The best wooden pavements are made however, from Australian hardwoods, particularly the jarrah, karri and other of the eucalyptus woods of South Australia.

In the absence of actual experience in this climate with wooden pavements constructed in the careful manner outlined in the foregoing paragraph, their use cannot be recommended. Certainly cedar block and pine pavements as now laid should not be tolerated.

Sewers.

There are numerous towns throughout the province which are approaching the question of a sewerage system. This is a matter so closely connected with sanitary conditions that seemingly undue haste is better than delay. That sewers are needed in many towns not yet possessing them, there can be little doubt, and further delay can be but very small economy, if it can in any sense be considered economy. Moreover, the streets most in need of sewers, are usually those most in need of improved pavements. It therefore becomes of the greatest importance to give these matters early attention.

Sewers should be laid before streets are paved since to open a macadamized or brick paved street to lay sewer pipe causes an injury which cannot easily be repaired. Sewers and paving are matters which should be considered together for various reasons, one worthy of mention being that drainage of the roadbed can be much aided by a sewage system. If a sewage system is needed only on the main streets, these portions should at once be laid and the streets paved. The sewers can then be extended and the paving done concurrently on the lateral or less important streets. If sewers will not be needed for some years to come, of course it will not pay to defer paving the streets in a substantial manner.

LEGAL DEPARTMENT.

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

LEGAL DECISIONS.

Leizert vs. Township of Matilda.

Judgment on appeal by plaintiff from judgment of Ferguson, J., dismissing action, which was brought to recover damages for injuries sustained by plaintiff by an accident upon a boundary road between the township of Matilda and the village of Iroquois. Notice of the accident was given within twenty days and the action was brought against both the township corporation and the village corporation. Under the recent amendment to the Municipal Act the notice should have been given to the village corporation within seven days. The trial judge held that the action was against the defendants jointly, and was defeated by the want of notice to the village in due time. Held, that the provisions made for notice in sub-section 1 of section 431 of the Municipal Act, 1892, as amended, are applicable only to cases brought against a township, city, town or incorporated village alone, and not to cases of actions brought against two or more of them. Sub-section 7 of section 531 was passed to meet the injustice resulting from the law not allowing contribution between co-tortfeasors (sec. Sombre vs. Moore, 19 A. R. 144), and in the case of two or more municipalities jointly liable for the keeping in repair of a public road, street, bridge or highway, it provides that there shall be contribution between them as to the damages sustained by any person by reason of their default in keeping the same in repair. This right to contribution is an absolute right given by the statute, and is not limited to the case of an action having been brought by a person who has sustained damages by reason of their default, for the proportion which each is to bear is to be settled either in the action or otherwise, and the claim of the person who has sustained damages might be settled without suit, and still the right to contribution exist. It was no defence for the township which received due notice, that the village had not received due notice, for the right to contribution of the township from the village did not depend upon such notice having been given to the village, but existed independent of it. The cause of the action is still a several one as regards each corporation, although the statute requires that both shall be joined in the action, and although the plaintiff might have failed against the village by reason of want of notice, he might still be entitled, notwithstanding such failure against the village, to recover against the township, which had due notice. Order made setting aside nonsuit and directing a new trial. Costs of the last trial and of this motion to be paid by defendants.

Payne vs. Caughell.

Way—Toll Road—Municipal Corporation—Power to lease toll road to individual—Tolls—16 V., c. 190, s. 26—Practice—Appeal—Divisional Court.

Under section 26 of 16 V., c. 190, a municipal corporation to which, under 12 V., c. 5, s. 12, a toll road has been transferred by the Governor-in-Council, has power to lease the road to an individual, who may exact tolls for the use thereof. The right is not limited to leases to toll road companies.

Judgment of a Divisional Court, 28 O. R. 157, 16 Occ. N. 391, reversed.

Where, pursuant to 12 V., c. 5, s. 12, the Governor-in-Council has transferred to a municipal corporation a toll road upon which certain rates of toll are in force, with the right to alter or vary the rates of toll, it can increase the rates of toll to any sum not exceeding the maximum mentioned in Schedule A to 12 V., c. 4, and the lessee can exact payment of the increased rates, and is not limited to a toll sufficient to keep the road in repair.

Cassidy and Township of Mountain.

Municipal Corporations — Drainage — Petition — Changes and Interlineations—Uncertainty as to drainage area—Report of Engineer—Cost of Maintenance—Uncertainty as to lands charged with rate—Description.

Application of James Cassidy and James Shaw to quash By-Law No. 172 of the Township of Mountain, passed 15th February, 1897, being a by-law to provide for drainage works in the townships of Mountain and Winchester and the Village of Winchester, in the County of Dundas, and in the Township of Russell, in the County of Russell, and for borrowing on the credit of the municipality $23,073.33, the proportion to be contributed by the municipality for completing the same.

Held, that the report of the engineer was insufficient to warrant the passing of the by-law, as it omitted all reference to the cost of maintenance, and the proportions in which that cost was to be borne. Sections 14 and 69 of the act referred to, and this objection also was fatal to the by-law.

Held, also, that the by-law was uncertain as to the lands charged with the rate, following in that respect the assessment of the engineer. Many of the parcels assessed were described as "part" of a lot, with no other description than "east" or the like, and a statement of the number of acres; and such a description was uncertain and insufficient. Other parcels were described merely as part of the lot, with the number of acres or other quantity of land contained in them. This was an objection which the applicants were entitled to put forward as invalidating the by-law.

The Otonabee council is petitioning the county council to pass a by-law to give the townships within its bounds authority to assess between the 1st February and the 1st July, as provided by 55 V., c. 48, s. 54, as assessors cannot judge farm lands in winter when covered with snow. The intention is to assess in May.

In Re Norris.

Assessment and Taxes — Vacant Tenement—Remission of Taxes—Petition—Court of Revision—55 V., c. 48, s. 67—Mandamus.

A motion on behalf of the estate of James Norris and the Canadian Bank of Commerce, for an order in the nature of a mandamus to the Court of Revision for the City of St. Catharines to entertain and hear a petition of the applicants. The applicants were the owners of two separate properties in the City of St. Catharines, called "Mill A" and "Mill B," which properties were assessed under their names, respectively, Mill A had been vacant and unused for three years, and was assessed at the value of $25,000. Nothing was asked in respect of Mill B. The petitioners by their petition asked that the taxes, or a substantial part thereof, on Mill A for 1897 should be remitted.

By s. 67 of the Consolidated Assessment Act, 1892, 55 V., c. 48, "the Court shall also, before or after the first day of July, and with or without notice, receive and decide upon the petition from any person assessed for a tenement which has remained vacant during more than three months in the year for which the assessment has been made . . . and the Court may, subject to any provisions of any by-law in this behalf, remit or reduce the taxes due by any such person, or reject the petition; and the council of any local municipality may, from time to time, make such by-laws, and appeal or amend the same."

The objection of the Court of Revision was that no by-law had been passed on the subject, and, in their opinion, they could not act under the section until a by-law had been passed. There was to be another session of the court for the year 1897.

Ferguson, J. Mill A is a tenement, and has been unoccupied more than three months of the year 1897. I am of the opinion that the Court of Revision is obliged to receive and decide upon the petition, and that the fact that the municipality has not passed any by-law on the subject does not relieve the court from the performance of its duty. If a by-law on the subject existed, the action of the court would be subject to the provisions of it; but when there is no such by-law the action of the court will simply be independent of any such provisions; their duty is to receive and decide upon the petition. The Court of Revision stands in a position such as that of a public officer having a public duty to perform, and the petitioners are citizens having an interest in the performance of that duty. I am of the opinion that the affidavit of Mr. Collier—unanswered—shows a sufficient demand and refusal. I think the order for the mandamus should go.

An Albany girl speaking of a serenade, said: "There is nothing more nicer than to be woken up at night with vocal singing."

QUESTION DRAWER.

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

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

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

Cutting Hill—Liability For Damages—Approach to Property.

1.—R. A. W.—Councils of two adjoining municipalities let a contract for cutting down a hill on townline between said municipalities, cut to be five feet deep on crown. Now at the crown of the hill there is a private entrance into H's farm, and H asks the council to make him a grant sufficient to give him easy access to his farm. It being more than an ordinary case.

1. Is there anything in the statutes to compel the council to allow anything for such work?

2. If liable, are both municipalities equally liable?

1. If the owner can show that his lands have been injuriously affected by cutting off the approach to his lands he is entitled to compensation. Being farm lands, it may be that he can reach the highway very easily and at little convenience at another point, and if so his damage may be very little, if any. It is not like the case of a town lot where a cut such as the one in this case might affect the whole front of the lot. Assuming that the work was not done negligently, he has no right of action, but must seek his remedy if he can show any damage under the arbitration clauses of the Municipal Act.

2. If there is liability both municipalities are liable.

Assessment of Church Parsonages.

2.—A SUBSCRIBER.—The parsonages in connection with the various churches in the village were assessed this year for the first time during the past ten or twelve years. Several appealed against their assessments on the ground that section 7, sub-section 3 in Consolidated Assessment Act, 1892, referring to the exemption of churches and land in connection, included parsonages; but our council sitting as Court of Revision dismissed the appeals and confirmed the assessment, on the ground of Act of 1890, respecting exemptions from municipal Assessments, clause 2, placing parsonages in the same position regarding taxation as other village property, and that the Act of 1892 did not repeal the amendment of 1890. Some still think that the parsonages can only be taxed for local rates and that a general tax cannot legally be collected.

1. Were the council right in their interpretation of the Act of 1890 and 1892?

2. Are parsonages liable for taxation the same as the general property of the municipality?

Sub-sec. 25 of sec. 7 of Assessment Act, R. S. O., 1887, exempted the parsonage when occupied as such or unoccupied, and if there was no parsonage the dwelling-house occupied by a clergyman, with the land thereto attached, to the extent of two acres and not exceeding $2,000 in value. This sub-section was repealed by sub-section 2 of the Act of 1890. Section 254 of Consolidated Assessment Act, 1892, provides "all acts and parts of acts inconsistent with this act are hereby repealed." By sub-section 3 of section 7, Municipal Assessment Act, R. S. O., 1887, every place of worship and land used in connection therewith, churchyard or burying ground were exempt. The present act, sub-section 3 of section 7, places this kind of property in the same position as other property in regard to local improvements, declaring that it shall be liable to be assessed in the same manner and to the same extent as other land for local improvements. As the law formerly stood places of worship were treated separately from parsonages. The former are still exempt from local improvements. We think the Court of Revision arrived at the right conclusion, but we do not agree that it is necessary to consider the Act of 1890 to arrive at that conclusion. The Act of 1892 does not exempt parsonages, and section 7 declares that all property in the Province shall be liable to taxaion, subject to the exemptions following that declaration, and nowhere among the exemptions do we find that parsonages are exempt.

Shareholder in Electric Light Company May be Councillor.

3.—J. W. T.—Can a person who is a shareholder in an electric light company be elected to hold the office of reeve or councillor in a municipality that has contracted for electric lighting with such company for a term of years?

Sub-section 2 of section 77, Consolidated Municipal Act, 1892, declares that no person shall be held to be disqualified from being elected a member of the council of any municipal corporation by reason of his being a shareholder in any incorporated company having dealings or contracts with the council, but no such shareholder shall vote on any question affecting the company.

Sidewalks and County Bridges.

4.—J. M.—The county is erecting a steel bridge on the main street and near the centre of this village. The bridge is about 150 feet long and 18 feet wide.

Is it the duty of the county to provide two sidewalks on this bridge, or only one, or must the local municipalities provide one or both?

Under section 534, Consolidated Municipal Act, 1892, it is the duty of the county council to build and maintain in a good and substantial manner all bridges on any river or stream over 100 feet in width within the limits of any incorporated village in the county necessary to connect any main public highway leading through the county. We are of the opinion that the county council can comply with the duty imposed by the above section without constructing any sidewalks on the bridge.

Corporation Landlord not Reeve.

5.—W.N.—Is a person disqualified for holding the office of reeve by reason of the corporation holding a ten years' lease of land from said person?

Yes.

Exemption from Distress for Taxes—Collector's Duty.

6.—X.Y.Z.—1. Have all taxpayers the same exemption from seizure as private debtors?

2. If not, state parties who are not exempt.

3. Is collector obliged to seize even if there is nothing more in all probability than would pay expenses, in order to entitle municipality to take other measures to collect arrears?

1. No.

2. We refer you to section 27 of the Act Respecting Landlord and Tenant, R.S.O., 1887, which exempts the same goods as are exempt from seizure under execution from seizure for taxes unless they are the property of the person actually assessed for the premises, and whose name also appears on the collector's roll for the year as liable therefor. We also refer you to section 6, Assessment Act, 1896.

3. If there is not more than enough to cover the expenses of seizure and sale we do not think that the collector is bound to make a distress in order that other remedies may be taken. It is the duty of the collector to make the taxes out of chattels in all cases where he can do so.

Surveyor—Road Lines—Costs to Pay.

7.—J, C. C.—Does not your answer to question 459 in December issue, to the effect that if a council find it necessary to employ a surveyor they must pay him, conflict with sections 38 and 39, chap. 152, R. S. O., 1887? In this township, when landholders have been unable to agree upon the boundaries of unopened road allowances, etc., we have proceeded under these sections to memorialize the Lieutenant-Governor to send on a surveyor, and when his work was done costs have been borne by the proprietors interested "in proportion to the quantity of land held by them." Have we been wrong?

There is nothing in question 459 to indicate that it is a case under sections 38 and 39, cap. 152, R. S. O., 1887. There may be many cases where a surveyor may be required not within these sections. There is no information furnished to enable us to say whether this case comes within the foregoing section, but if it does the expense of the survey should be borne by the landholders interested.

All School Taxes.

8.—A. K. B.—Re clause 366 of the Consolidated Municipal Act of 1892: Does the word "school" in the words "except as to school taxes" include collegiate institute or high school or does it simply mean public or separate school? In either case, why?

The word "school" is not limited, and must therefore apply to all school taxes. Why it should not cover taxes for high school purposes we cannot understand.

Collector and Arrears of 1896 on Roll for 1897.

9.—J. S. B.—Our tax collector last year did not collect all the taxes that were on his roll. There was property on most of the places. The council kept extending the time of the collector until this year's roll was got out. The last year's taxes were put on this year's roll as back taxes. Can the collector make a

seizure and sell for these back taxes the same as for this year's taxes?

There does not appear to be any authority for putting last year's taxes on this year's roll. You do not say whether last year's roll was ever returned, and if so when it was returned. So long as the old roll remains unreturned the council has the right, by resolution, to authorize the collector or some other person in his stead to continue the levy or collection as unpaid taxes, but after the return of the roll the authority to do this ceases. See sections 140 to 148 inclusive as to the procedure when taxes remain unpaid after the return of the roll The delays which are frequently allowed are likely to make trouble, and councils ought to insist upon the taxes being paid and the roll returned within the time fixed by statute.

Registration of Drainage By-Laws.

10.—C. S. B.—We have two separate lots to issue under the Drainage Act, twenty years. You will oblige me very much if you will say if it is necessary to register drainage by-laws, that is by-laws for issuing drainage debentures. I was so certain that it is not that one of the above has already gone by the time for registration, lately I have been getting more doubtful about the matter, nothing in the act seems to require it but yet I am doubtful. I do not feel at all satisfied on the subject.

The Drainage Act does not make any provision for the registration of drainage by laws, but section 351, Consolidated Municipal Act, says: "Every by-law passed by any municipality for contracting any debt by the issue of debentures for a longer term than one year and for levying rates for the payment of such debts on the rateable property of the municipality, *or any part thereof*, shall be registered, etc." This provision does not appear to be inconsistent with the Drainage Act, and under it we think that such by-laws ought to be registered.

Liability for Taxes on Personality.

11.—T. W. S.—A was a tenant and conducted a grocery business when the assessor of the village municipality assessed his stock for $300. A few months later he failed, and his stock amounting to $100 was sold to B, who resold it to C, who is now conducting a grocery business in the same store in which A formerly did. The goods of A were not removed from the store in which he did business. The collector finds six dollars taxes on his roll against A on goods which he was assessed for, but which since have passed from him to C. Who is responsible for the six dollars taxes?

You must look to A for the taxes.

Collector's Seizure.

12.—CLERK.—Collector seized a cow under a reeve's warrant and advertised her. The bailiff had her seized under a chattel mortgage before the collector seized her. The collector found her on the premises. The bailiff took her away and sold her. What can the collector do if the bailiff knew that the cow was seized by the collector before the bailiff sold her?

Can the collector follow the bailiff or will he have to make another seizure?

The collector had the right to seize the cow, notwithstanding that the bailiff of the mortgagee under a chattel mortgage made by the morgagor was in possession. After the seizure by the collector the bailiff had no right to take the cow away. As against the collector the bailiff was a trespasser if the cow at the time when removed by the bailiff was in the actual or constructive possession of the collector. The information furnished is not sufficient to say whether the collector could succeed against the bailiff. When a collector seizes property he ought to remain in possion of it or have some person hold possession for him. If the collector in this case did this, and while he or his appointee was in possession the bailiff of the mortgagee took away the cow, he is liable, but it may be that the collector simply made a seizure and then came away leaving no one to hold possession for him, and if that is the fact it could not be said that the cow was either in his actual or constructive possession after he left, and the bailiff might then take her away, and the collector would then have to make another seizure. When a collector makes a seizure he ought to take care to prosecute it and make the money. For the benefit of collectors we may also say that it is very unsafe to abandon a seizure and then make another.

Orders on Treasurer—Service of Writ on Reeve and Settlement in Court—Custody of Assessment Rolls.

13.—T. U.—1. I wish to enquire if it is in accordance with municipal law and usages of properly regulated municipal councils for the reeve to issue orders on the treasurer of the municipality without the authority of the council? The reeve of our township, for economy's sake I presume, has issued a number of small orders (I suppose nearly sixty dollars) between the sessions of the council. The council met in August, and the reeve decided that there should be only one more meeting in the year, so in the interim he has issued these orders to save the expense of a meeting. Has he thereby violated any statute, and can the council or himself and two councillors at the next meeting, pass these orders in a legal way, and thus clear him of the responsibility? Two of the councillors at least object to this way of doing business as it opens the way for crooked work in the future. What steps can be taken to prevent such work in the future, and is not the reeve responsible personally for the amount of these orders? Can the reeve and two councillors pass these orders legally, and them already issued and paid nearly two months before?

2. In a case where suit was brought against the township council for damage caused by a faulty bridge that had been condemned and the council notified of its condition, was the reeve the proper person to serve with the summons? And if so, would he be justified in attending court and agreeing to settle for a certain sum without first calling a meeting of the council and getting the mind of the council on the subject?

3. Has any member of the council any right to demand the assessment rolls from the clerk and carry them to his house for perusal and keep them there for a week or over, or would the clerk be justified in refusing to let them go out of his office? The rolls are always open for inspection in the clerk's office in proper hours and they have never been refused to anyone. Also, who is the proper custodian of the township books, the reeve or the clerk?

1. The treasurer ought not to pay any money as such, except where he is expressly authorized to do so by some statute or by a lawful by-law or resolution of the council. See section 250 of the Municipal Act, 1892.

2. In the absence of authority from the council he would not have authority to settle, but counsel representing a corporation has considerable latitude in effecting a settlement, and there would be considerable difficulty in disturbing a settlement made at the instance of the reeve through the counsel for the municipaltiy in good faith.

3. The clerk should keep the assessment roll in his possession. Without doing so he cannot properly discharge the duties imposed upon him. See section 247, Consolidated Municipal Act, 1892.

Collection of Dog Tax.

14.—J. N. C.—Chapter 214, R. S. O. is in force in our municipality levying a tax on dogs.

1. Can the collector distrain the goods and chattels of a person liable for dog-tax under section 5 of said act?

2. A is assessed for real property and also for dog tax. He claims dog has died since assessment and refuses to pay said dog-tax. Tenders collector taxes on property less the dog-tax. Can the collector accept taxes on the property alone?

3. If the collector refuses A's taxes without payment of dog-tax, can he legally distrain A's goods for the full amount of the taxes?

1. Yes.

2. Yes, but he should tell A that his acceptance of the taxes on the property is without prejudice to the dog-tax.

3. Yes, a collector is not bound to accept part of the tax. He has the right to insist upon payment of the whole amount. If A should pay the collector the taxes on the property the collector may distrain for the dog-tax.

Public School Trustees—Teacher Disqualified.

15.—Z. R.—Public school trustees hire a teacher for the school year 1897-98. Said teacher holds a public school certificate that expires 31st December, 1897. If public school inspector refuses to extend her qualification until the 30th June next, and trustees keep said teacher unqualified until the end of the school year, what can be the result about school taxes or department school grant?

We cannot very well conjecture what will happen if the trustees, in violation of the School Act, continue as a teacher a person who is not qualified. If the inspector refused to extend her qualifications until June 30, 1898, the plain duty of the trustees is to engage a teacher who possesses the qualifications required by the Act.

Contagious Diseases of Animals—Expenses of Veterinary.

16.—J. M. D.—A veterinary surgeon has presented an account to the board of health for inspecting and ordering to be slaughtered, a cow infected with Actinomycosis (lump jaw). Who should pay the cost, the board of health, the owner or the legislature?

The municipality, on order of a justice of the peace. See R. S. O., chapter 216, section 11.

Assessors Omission—To Correct.

17.—N. S.—If the assessor leaves out a lot and the clerk does not notice the error till December, what is the course to take to collect taxes on said lot?

The procedure in a case of this kind is provided by section 153, Consolidated Municipal Act, 1892.

Assessment of Loan to Municipality.

18.—J. L.—During the year 1896, I loaned the municipality of Johnston Tarbutt and Tarbutt Additional the sum of $450. Said note became due 12th of May, 1897, at which time note was paid up in full. When the assessment was made last spring I was assessed the full value of this note.

I have no other property in this municipality. Would you inform me if this is the proper manner of doing business of this nature?

Section 7 of the Consolidated Assessment Act, 1892, provides "All property in this province shall be liable to taxation, subject to the following exemptions, etc." Sub-section 8 of section 1 defines property: "'Property' shall include both real and personal property, as hereinafter defined"; sub-section 10 of the same section declares "'personal estate' and 'personal property' shall include all goods, etc., money, notes, etc., at their actual value, etc." From the foregoing extracts from the Assessment Act it will be seen that a promissory note is assessable unless it is exempted among the list of exemptions under section 7 of the Act, and it is not to be found anywhere among the exemptions. Sub-section 16 exempts the money which a man has invested in debentures of a municipality and the debentures themselves, but it does not exempt money invested upon the security of a promissory note of a municipality. We assume that you were assessed for the note while you held it, and if you did not appeal, or if you appealed unsuccessfully, you are liable for the tax.

Tax Sale—Treasurer's Deed to Municipality—Collector's Seizure.

19.—J. G. R.—1. A municipality in Algoma at a treasurer's adjourned sale of land for taxes held November 3rd, 1894, purchased a number of lots. Section 170, sub-section 3, Consolidated Assessment Act says the council shall sell within three years any lands they may have acquired. When do you consider they are acquired, the day of sale or after the time has expired in which the former owner may redeem them?

2. Section 184 of the same act says deeds shall be registered within eighteen months from the time of the sale. Will this make it necessary for the council to go to the expense of having a treasurer deed these lots over to the municipality, or was it sufficient for the treasurer to credit the municipality with the lots in his journal, and give a treasurer's deed to the person purchasing a lot from council after the eighteen months had expired?

3. What authority has a Master of Titles in refusing to register a treasurer's deed after the expiration of one year exclusive of the day of sale? and saying the former owner must be notified from the registry office, and be allowed three months more in which to redeem his land, and charge the purchaser for so doing?

4. Collector failed to collect taxes on a certain lot of land for 1895. Taxes for said year were carried to roll of 1896. The person assessed (being same as as 1895) failed to pay his taxes for the two years. Collector seized a cow found on the premises. The wife of person assessed claimed cow, paid the taxes for 1896, and replevied cow. Case came up in division court for hearing. Judge reserved his decision and afterward gave judgment in favor of wife against collector for costs and damages.

(Copy of letter received by Collector from his attorney).

Dear Sir,—In this action the judge gave judgment in favor of Mrs. ——, holding that the cow seized for taxes was her property, and that under the Assessment Act it was exempt from seizure, the husband having been assessed for and in possession of the land. He holds that section 6 of chapter 58, 1896, refers to a case where the husband is not in possession of the land assessed to him. Had the husband not been in possession of the land, then under section 6 above referred to, the wife's property would be liable to be distrained. And he was further strongly of the opinion that the distress was not valid, as the taxes should have been returned to the treasurer and not put on the collector's roll until it was in arrears and liable to be sold for taxes.

Yours truly,

What is your opinion of this?

1. The day of sale.

2. A deed should be made by the treasurer to the municipality.

3. Before answering this question we must have a full statement of the facts, showing how the question has arisen.

4. Section 27, R. S. O., 1887, exempts the same chattels from seizure for taxes as those which are exempt from seizure under execution, unless they are the property of the person actually assessed for the premises, and whose name also appears upon the collector's roll for the year as liable therefor. If the wife owned the cow, and was not assessed, the cow could not be legally seized after this section came into force. We placed the same construction on section 6 of the Assessment Act of 1896 as the judge has some months ago and we quite agree with his decision in the case.

Assessor's Notice and Collector's Authority to Distrain.

20.—B. W. H.—A person is assessed and served with a notice of his taxes for the present year, and on same notice is placed arrears of about $5.00.

1. Can such person legally resist payment of arrears upon the plea that he is not the proper person to pay, as he bought the property a year ago, and that he knew nothing of the arrears existing and that such arrears may stand against the land.

2. Would the acceptance of the present year's taxes by collector with a declaration that he would afterwards insist upon payment of arrears prejudice the collector's chances in a law-suit, in case he made a seizure for arrears?

3. Can a ratepayer successfully resist payment of taxes, upon the plea that he had not received notice of his assessment?

1. No.

2. The proper course is to distrain for the whole of the taxes.

3. As the law stands now a ratepayer cannot resist payment of taxes, upon the ground that he has not received notice.

Bridge Over Mill Race on Highway—Liability for Supplies—Board of Health Quarantine.

21.—D. E.—In the year 1877 the council of this township granted the sum of $50 to assist G. J. to build a bridge over a saw mill race where the same crossed the public highway, getting from him an agreement to the effect that he would keep it in repair in future (copy of agreement enclosed). The bridge now requires new covering and guards. G. J. being now dead, the property is owned and occupied by his son, W. J.

(Copy of agreement)

G. J., of the Village of P., do agree with Michael Baker and Chas. Laviolette, commissioners, to keep in future the covering and guards over the bridge over the saw mill race in the Village of P. in good repair, it being my agreement with said commissioners.

Oct. 27, 1877. (Sgd) G. J.

This race is not a natural stream but was dug out by the present owner's grandfather for the purpose of conducting the water from the pond above the dam to a saw mill, thereby crossing the public highway.

1. Can council compel W. J. to repair said bridge?

2. Failing in that can they fill in mill race?

3. Can council collect for provisions, etc., furnished by Board of Health to certain parties while they were quarantined re diphtheria, that is, assuming that said parties are worth it?

1 and 2. The proper course is to notify the present owner to make the necessary repairs, and that if he does not make them within a reasonable time the race will be filled in, because we do not think you can compel him to make the repairs, but you have the right to fill in the mill race.

3. Yes.

Councillor May Be on Liscense Bond.

22.—RATEPAYER, TAVISTOCK—If a person who is a surety or bondsman for a licensed hotel-keeper in the same municipality, qualified for a councillor?

Yes.

Chattels—Seizure for Taxes.

23.—F. C.—If I own property in a Township with no chattels on it, and own also a property in town with household effects on the town property but they have never been on the township property. Can the collector of the township seize the chattels in the town house, both being in the same county, for taxes, the town being an incorporated town?

Yes. Section 124, Consolidated Assessment Act. 1892 provides that the goods and chattels of the person who ought to pay the same may be levied upon for taxes wherever the same may be found within the county in which the local municipality lies.

Register Drainage By-Laws.

24.—E. W.—Is it necessary to register a by-law passed to raise money for the completion of a drain, and issue debentures, chap. 184, section 351, R. S. O., and when should they be registered? In the county registry office or where?

We think that such a by-law should be registered as directed by section 47, Municipal Amendment Act, 1897, a reference to which will give you all the information asked for.

When not Liable for General Public School Rates.

25.—T. B. M.—There are in this township several lots attached to the town of Perth for school purposes, some to the public school and some to the R. C. separate school. The Drummond council passed a by-law levying a rate of 5 mills on the dollar for township purposes on the whole rateable property of the township, which would be sufficient to defray the ordinary expenditure of the towhship, and also to pay $150 to each of the public schools in the township as the law requires. Now should the owners of above lots pay the whole township rate or only a part thereof as part of the township rate is paid to schools, although the amounts are not separate in the by-law, it says five mills on the dollar for township purposes.

Roman Catholic Seperate School supporters so assessed are not liable for any rates levied for public school purposes, and union sections formed of part of a township and a village or town are not liable for the general public school rate required to be levied under the provisions of section 66 of the Public Schools Act.

School Section Arbitrators.

26.—J. M. D.—Arbitrators were appointed to consider certain bounds between School Section No. 1 and Union S. S. Nos. 2 and 6, A and O. They met but did not do any business, as they say that S. S. Nos. 12 and 18, A and O, were petitioning for arbitrators to be appointed to consider changing their bounds with the above No. 1. If they had concluded their arbitration at their first meeting it would have been a disadvantage to Nos. 12 and 18, owing to the five years' limit. Had they any right to postpone the arbitration, causing double the expense, or had they the right to allow $10.00 to the clerk of the township? They do not give any reason for so doing.

The arbitrators were not compelled to make an award, and their order to clerk would be subject to approval of the council or Trustee Board and might be disallowed.

Change in School Section—Liability for Debt.

27.—W. W. D.—No. 11 R. C. S. S., formed December 6th, 1889, 31 ratepayers. In January, 1890, 15 withdrew on section 47, S. S. Act, 1887, returning to Public School, No. 11. In 1893, No. 11, R. C. S. S., contracted debt to build. In 1894 conditional compromise effected P. S. No. 11 trustees selling to R. C. S. S. No. 11 without calling meeting of ratepayers. After three months R. C. S. S. No. 11 returned to their indebted school house. No notice of this compromise placed on file with clerk. (One ratepayer still remained in P. S. No. 11.)

In 1895, those that formed the compromise from P. S. No. 11 were assessed to R. C. S. S. No. 11 unknown to them, and paid the taxes under protest, and in 1896 gave the notice per section 47, R. C. S. S. No. 11, and had themselves assessed to other sections around them. Those who went to P. S. No. 10 had no action taken by council uniting them to said No. 10. In 1896 those who joined P. S. No. 10 were assessed to No. 11, R. C. S. S. again, and also some that joined other sections, and again paid taxes under protest. In 1897 P. S. No. 10 part withdrew to original P. S. No. 11, after being out some two years.

1. Are they responsible for debt of R. C. S. S. No. 11, made previous to compromise?
2. Do they belong to No. 11 or S?
3. Is No. 11 P. S. still a legal section by virtue of one ratepayer, no action having been taken to dissolve it?

1. Yes, the S. S. section as constatuted in 1893 is liable.

2 and 3. We cannot undertake to give an opinion upon the other questions without knowing what steps were taken.

Returning Officer not Candidate.

28.—Can a Clerk act as returning-officer being at the same time a nominee for trustee? The municipal and trustee elections are held at the same time and in a municipality not divided into wards. The clerk would be officiating at his own election.

The clerk is returning officer, not eligible as a candidate for position of trustee.

Pat (kneeling beside the victim)—So his breath won't leave his body, of course. —*London Fun.*

County Poorhouses in Ontario.

(By H. A. Harper, M. A.)

That society is bound, in the interest of its own self-respect and safety, to make some kind of provision for those of its members who from early improvidence, adverse circumstances or infirmity of body or mind have no other means of support is no longer an open question, except in the minds of the most extreme individualistic theorist. It is in the matter of the distribution of that relief that the real practical pauper problem of to-day arises.

Neither the justice of state relief nor the form it should take seems to have been a serious point of controversy in the minds of the men who placed upon the statute book the regulations dealing with the problem in this province. The practically unanimous recognition of state relief in some form by modern states left no doubt but that some steps should be taken when once the growth of a considerable pauper class made itself apparent. The evils that had resulted in England and elsewhere from the abuses of outdoor relief, and the existence of county poorhouses in several of the states across the border practically determined the form which our system would take.

STATUTORY REGULATIONS.

In tracing the statutory regulations bearing upon the county poorhouse question, so far as Ontario is concerned, we need not go back more than thirty years, as the first institution of the kind was erected in the year 1869.

The pre-confederation regulations are to be found in 29 and 30 Victoria, cap. 51, sections 413 to 416. This act, although it has since been amended in many important respects, outlines broadly the policy of the government in the matter of poor relief. The plain intention is that the helpless and friendless poor shall be provided for by indoor relief in industrial homes erected by the various county municipalities. The act is mandatory in tone, a limit of two years being allowed, but the initiative is left with the county councils, which are to secure the land, build the houses, make regulations (with certain restrictions) with regard to the same, appoint the inspectors and other officials, and provide for the maintenance of the institution.* In thus making the treatment of the poor a local concern, the usual practice has been followed, a practice which is based upon the sound principle of public finance, that such matters in which national interests are only indirectly involved, and in which intimate personal knowledge is of relatively high importance, should be placed under local control in the division of the functions of the state.

The power to legislate in regard to poor law management was transferred by subsections 7 and 8 of section 92 of the British North American Act to the provincial legislatures. One of the first acts of the new Legislature of Ontario was to modify the severity of the act of 29 and 30 Victoria. The establishment of houses of industry was made optional with the county councils and the limit on the basis of population was swept away. This change in the attitude of the government was due to a desire to avoid coercive measures rather than to any doubt of the efficacy of the institution. Indeed, we had from time to time evidences of their warmest sympathy with the movement. It was found that in some counties several municipalities were more favorably disposed than others. By the act of 51 Vic., cap. 28, sec. 18, such municipalities are empowered to build a poorhouse and admit other municipalities subsequently to its privileges on such terms as might be agreed upon.

But the most important act in its results, as well as the one which most clearly proves the sympathy of the legislature, is that of 1890 (53 Vic., cap. 78). The preamble of this act is significant: "Whereas it is desirable to encourage erection and establishment by county municipalities of houses of industry and refuge for the care and custody of the aged, helpless and poor, therefore," etc. The act provides for a grant out of the Consolidated Revenue Fund of the province of a sum of money not more than $4,000 and not exceeding one-fourth of the amount actually expended by the county in the purchase of land and erection of buildings thereon. The farm must consist of at least forty-five acres, and the aid is to be subject to the favorable report of the Inspector of Asylums and Public Charities of Ontario. The appropriations are to be made by order-in council ratified by the assembly.

For some time attention had been called to the bad effect upon children of confinement in these institutions, where they were taught the pauper trade. The evil had grown to an alarming extent. During the year 1894 there were fifteen children in the York County House of Refuge, while in each of the counties of Norfolk and Waterloo the number under ten years of age was seven. It was largely as the result of pressure brought to bear by the new Department for the Better Protection of Friendless and Dependent Children, that the act of April 16, 1895, was passed. This act, which took effect on July 1, 1895, provides that no child between the ages of two and sixteen years shall be received or boarded in any house or institution for the reception of paupers or other dependent adults.

The latest act is that of 59 Vic., cap. 75, which provides that in the case of the grant not amounting to $4,000 it may be supplemented until the maximum is reached, should subsequent improvements warrant it.

To be continued.

* The acts dealing with county poorhouses in Ontario are as follows: 29 and 30 Vic., c. 51, ss. 413-6; 31 Vic., c. 30, s. 42; 46 Vic., c. 18, s. 459; 51 Vic., c. 28, s. 18; 52 Vic. c. 36, s. 17; 53 Vic., c. 78; 58 Vic., c. 52, s. 11; 59 Vic., c. 75.

Cattle on the Highway.

(By W. G. Francis, Clerk of West Oxford.)

This is a question of great interest to the ratepayers of rural municipalities, and one upon which a good deal of discussion has taken place. The act, as it now stands, prohibits all animals from running at large upon the highways, but at the same time power is given to vary or supercede the act by by-law, passed under authority of section 490 of the Municipal Act, which provides for the restraining and regulating the running at large or trespassing of any animals, and providing for impounding them.

From the above authority a variety of by-laws have been passed, some permitting all animals to run at large, others allow milch cows only. In some townships the councils do not claim the right to regulate the height and description of lawful fences on the highway, and allow the owners of farms contiguous to cultivate the sides of the roads to the graded portion, and do away with the fences, prohibiting all animals from the highway. In some municipalities the act is in force, and to the writer this seems to be most objectionable, from the fact that there is no inspector or person to enforce the terms of the same, and some rate payers take advantage of the absence of such inspector and turn their cattle, sheep or hogs on the road to the annoyance of others who do not care to put them in pound as they do not want the ill will of their neighbors. For the large number of cattle running the roads there is not sufficient pasture and they are continually breaking into adjoining properties.

For a number of years a by-law was in force in this township, allowing one milch cow to each ratepayer to run at large, which was held to be bad and was repealed. Then upon a largely signed petition a by-law was passed permitting milch cows to run at large during the daytime only, from the first day of May until the first day of December in each year, upon obtaining a tag or permit from the officers of the township and payment of a fee of two dollars for such tag. An inspector was appointed to enforce the provisions of the measure and allowed to retain for his services one half of the poundage fees. The by-law does not prevent any ratepayer from impounding all cattle running at large contrary to the terms thereof, and at the same time it regulates the height and description of lawful fences on the highway. This by-law was passed in 1892 and at first did not seem to be very popular, the complaints usually coming from the owners of cattle impounded. Since then it has become more in favor, and at the present I have no doubt if voted upon would carry by a large majority. There are four municipalities in the County of Oxford where a similar by-law is in force. The scarcity of weeds upon the roadside in these townships is a good argument in favor of the cattle tag by-law. If all cattle are prohibited from the roads, the sides thereof become grown up with all kinds of weeds and on account of the long, dry grass and the uneven surface it is almost impossible for any person to cut or otherwise destroy them, to prevent their going to seed and spreading over the farms adjoining; but if a limited number of milch cows are allowed to pasture off the grass, the cattle will eat a good many of the weeds, which when young do the cattle no harm. The pathmaster is then enabled to do his duty and have what remains cut and destroyed, and in a year or two there will be scarcely any to cut, nothing but a good, clean sod on the roadside. Again, our children often have to walk from one to three miles to school. If the grass is long and wet with dew or rain, that child must either walk through it or the mud or dust in the road, but if the grass is kept down, with a pair of ordinary rubbers the child can arrive at school dry shod, and not have to sit in school all day with wet feet. A good many laboring men depend upon their cows to provide their families with a large part of their living and if you prohibit the cows from the highway the cows must go, as it is difficult to get pasture convenient from the farmers, most of them keeping cattle sufficient to consume all the grass their farms afford. If you allow all cattle to run then there is no pasture for the poor man's cow and she is a loss to her owner.

MR. W. G. FRANCIS,
Clerk of West Oxford.

Mr. Francis was born in Devizes, Wiltshire, England, in 1854, and was educated in private schools. After spending three years in a London mercantile office he came to Canada in 1871, and was appointed clerk of West Oxford in 1886. Mr. Francis is secretary-treasurer and salesman of the West Oxford Butter and Cheese Company, and, like a majority of the residents of Oxford county, a Liberal in politics.

The monies derived from the sale of permits should be added to the annual appropriation for repairing the roads and bridges, thereby assisting the good roads department in their endeavor to improve the roads. I may say that the sale of permits in this township in 1896 was nearly equal to one half mill on the dollar on the assessed value of the township.

I am fully aware that some doubt the strict legality of such a by-law, but as yet we have not found it necessary to defend the same in the courts.

Authority is given to vary or supercede the Poundage Act by by-laws, and it is reasonable to say that as municipal councils may sell timber, stone, sand or gravel, mineral upon or under the road, lease or sell the road allowance when not required, why is it not just as reasonable to sell the grass by granting permits to cattle to pasture the same. And as the council is the owner of the highway as the executive under the Crown, why have they not the power to do so.

I cannot find anything in the statutes that says the council has not the right to pass such a by-law and I am firmly convinced that the Legislature of Ontario if the matter was fairly put before that honorable assembly would remove the doubt that exists.

Publications Received.

"*The Lion and the Lilies, a Tale of the Conquest,*" *and other poems.* Charles Edwin Jakeway. Methodist Bookrooms, Toronto, Montreal and Halifax; cloth, $1.

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The business enterprise of the town and mining industries of the surrounding district are at present attracting the attention of capital from all parts of the world. The 100 handsome souvenir photos show that the development of this metropolis of the west is worthy of the prominence it has attained as the business centre of one of the richest mining districts in Canada.

Doctor (just arriven at the scene of the accident)—What on earth are you holding his nose for?