

PAGES

MISSING

THE MUNICIPAL WORLD

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

Vol. 7. No. 5.

ST. THOMAS, ONTARIO, MAY, 1897.

Whole No. 77

CONTENTS

PAGE

Editorial Notes.....	90
Changes in the Municipal Law.....	90
Constables and Tramps.....	90
Legal Decisions—	91
Fairbanks vs. Township of Yarmouth.....	
McDonald vs. Dickenson.....	
In re Hay and Town of Listowel.....	
Badams et ux. vs. City of Toronto.....	
Poster vs. Village of Hintonburg.....	
Regina ex rel. Masson vs. Butler.....	
Quinn vs. Town of Orillia.....	
Ellis vs. the Town of Toronto Junction.....	
Petman vs. City of Toronto.....	
Drennan vs. City of Kingston.....	
Wigle vs. Kingsville.....	
Board of Public School Trustees for U. S. S. Township of Stisted.....	
Atkin vs. City of Hamilton.....	
In re By-Law 1176 of the City of Winnipeg.....	
Michael Flanagan, City Clerk, Kingston.....	93
A notable Conference.....	93
An Act to Make Better Provision for Keeping and Auditing Municipal and School Accounts.....	94
The Assessment Amendment Act, 1897.....	95
Brick Pavements.....	96
Wood Pavement in European Cities.....	96
Ottawa Wide Tire By-Law.....	97
Road Legislation.....	97
Convict Labor.....	98
Over-Draining.....	98
An Instance of Road Economy.....	98
Historic Roads.....	98
Question Drawer—	99
194. Reeves as Justices of the Peace—Taxes to Treasurer.....	
195. Treasurer's Responsibility—Books and Money Burned.....	
196. Public School General Rate—When to be Paid.....	
197. Protestant Separate School Supporters—Assessment.....	
198. Collector's Appointment—Declaration—Defalcation—Proceedings to Recover.....	
199. Snow on Farm Crossings of Railway—Rai's on Highway Crossing.....	
200. Councillor—Contract Completed.....	
201. Bonus for Grain Elevators.....	
202. Collector's or Bailiff's Seizure.....	
203. Treasurer's Bank Account.....	
204. No Pay for Town or Village Councillors.....	
205. Liquor in Bond—Assessment as Personal Property.....	
206. Alien not Councillor or School Trustee.....	
207. Roads—Selling Timber on Road Allowances.....	
208. When Clerk may be Deputy-Returning Officer.....	
209. Road Drainage—Outlet Liability—Clerk or Collector of Customs—Councillors or Commissioners—Borrowing for Current Expenditure.....	
210. Time for Appointment of Assessor.....	
211. Correction of Description—Land in Arrears for Taxes.....	
212. Duty of Black-Knot Inspector—Liability for Bridge—Assessor or Collector.....	
213. Drainage Act By-Law—Notices.....	
214. Grant for Cemetery Improvements.....	
215. Councillor or License Commissioner.....	
216. Liability for Repairs—Frontage Tax.....	

Calendar for May and June, 1897.

Legal, Educational, Municipal and Other Appointments.

MAY.

1. Last day for Treasurers to furnish Bureau of Industries, on form furnished by Department, statistics regarding finances of their municipalities—Municipal Act, Sec. 252.
- County Treasurers to complete and balance their books, charging lands with arrears of taxes.—Assessment Act, Section 152.
7. Arbor Day.
15. Last day for issuing Tavern and Shop Licenses —Liquor License Act, Section 8. Contents of earth closets to be removed on or before this date.—Public Health Act, Schedule A, Rule 2 of Section 14.
24. Queen's Birthday.
31. Last day for issuing Wholesale Liquor Licenses.—Liquor License Act, Section 8. Assessors to settle basis of Taxation in Union School Sections.—Public Schools Act, Section 51 (1).

JUNE.

1. Public and Separate School Boards to appoint representatives on the High School Entrance Examination Board of Examiners.—High Schools Act, Section 38 (2). By-Law to alter School Boundaries last day of passing.—Public Schools Act, Section 38 (3).
20. Earliest date upon which Statute Labor is to be performed in unincorporated Townships.—Assessment Act, Section 113.

NOTICE.

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

217. Notice of Motion—No Rebate on Taxes.....	
218. Electric Light Poles on Street—To Remove.....	
219. Collector's Seizure.....	
220. Collection of Taxes—Property to Distrain—Effect of Return by Collector.....	
221. Bank Failure—Municipality's Loss.....	
222. Tax on Dogs.....	
223. Taxes Payable by Owner or Tenant.....	
224. Assess Interest.....	
225. A Ditches and Watercourses Case.....	
226. Public School Board—Tie Vote.....	
227. Cattle running at large.....	
228. Collector's Appointment—Tenants in Part 2 Voter's List—Occupied Land.....	
229. Children's Aid Society Accounts.....	
230. By-law to prevent Interments.....	
231. Taxes on Personality Removed.....	
232. Assessment Farm Property in Village.....	
233. Debentures.....	
234. Ten years arrears of Taxes may be Collected.....	
235. Dog Tax.....	
236. Municipal Declaration of Office.....	103
The Municipal World.....	103
Statute Labor—Shovelling snow.....	103
Assessment of Dogs.....	103
Collecting of Taxes.....	103
Single Tax.....	103
Publications received.....	104
The Public Health.....	105

THE GRAFTON TRUSS BRIDGE

Takes the lead, and is superior to any in use, considering

COST, STRENGTH and DURABILITY.

Winter contracts at reduced rates. Price for super-structures, \$3 to \$7 per foot up to 100 feet.

EVERY BRIDGE WARRANTED.

Full information on application.

ROYAL GRAFTON,
Mount Charles P. O., Ont.

The Klip Binder.



The 'Klip will enable you to bind all the papers you take. It can be put on in ten seconds. No directions needed. Price, per pair, with opening keys, 25c. Klips per pair, 15c.; 4 sizes.

The Municipal World,
ST. THOMAS.

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

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

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

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

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

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

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

Address all communications to

THE MUNICIPAL WORLD,

Box 1252, St. Thomas, Ont.

ST. THOMAS, MAY 1, 1897.

The judgment in *Wigle vs. Kingsville*, published in this issue, defines the requisites of a by-law and what is necessary to give a resolution the same effect.

* *

The preparation of voters' lists will occupy the attention of most clerks during this month. Although many prefer to rewrite the voters' list each year from assessment roll, we recommend the correction of a copy of last year's list, to save time and avoid errors.

* *

The collector's roll can very properly be commenced as soon as the court of revision of the assessment roll is over. The first duty of every township clerk should be to check the assessment roll and see that each lot is in the proper school section. The total valuation of each section should then be ascertained. The best plan to adopt is to transfer to separate sheets the assessed value of each lot in the different school sections, leaving a space between the columns for entering the school rates before transferring them to the collector's roll.

* *

It is the duty of the county councils this year to equalize the roll of 1896, and when apportioning the county rates for 1897 to use as a basis the roll of 1895 as equalized by the council of 1896.

The valuation of assessed property is to a great extent a matter of opinion, and a just relation is needed so that county rates may be levied in an equitable manner in all local municipalities. This is left to the judgment of those who are to conduct the equalization, and who, owing to their local knowledge, are best qualified. The equalization report, as adopted, should be confirmed in the form of a by-law. If any municipality is dissatisfied they may appeal from the decision of the council within ten days.

Changes in the Municipal Law

(To take effect 1st July, 1897.)

The following are some of the new provisions made by the Municipal Amendment Act, 1897, and by the attorney-general's bill relating to miscellaneous municipal matters, which was consolidated therewith. It is a bill of 85 sections, and among the provisions which are of greater or less public interest will be found the following:

Towns and villages may acquire water privileges and create therefrom water power, and may lease or sell power with the consent of the ratepayers.

Market fees have been reduced in all cities and towns to 10 and 5 cents.

Cities and towns may establish a telephone service.

Every municipality may expend a fixed sum for advertising information as to the advantages of the municipality as a manufacturing, business, educational or residential centre. Cities and towns of over 5,000 population, \$500; other municipalities, not exceeding \$100.

Municipalities may set aside a portion of the highway as a bicycle path, and any person driving on or along the same with horse or vehicle renders himself liable to a fine.

Cities with a population of 100,000 or more may expend \$5,000 in the jubilee celebration; cities of 30,000, \$3,000, and other cities \$1,500.

Municipalities in Haliburton are authorized to grant a bonus or subscribe for stock not exceeding \$3,000 for the purpose of erecting grist mills.

The council of any municipality may assist the Victorian Order of Nurses by a grant of money.

When a vacancy occurs in the office of mayor during the last half of the year the council shall elect one of their own number to fill the office during the remainder of the year; or, in case of a temporary absence of the head of the council from illness or other cause, the council may appoint one of the members to fill the vacancy, and he shall have all the powers of the head of the council.

If any member of the council or any auditor makes an untrue financial statement, or knowingly omits from the statement to be issued on the 15th day of December in every year, he shall be liable to a fine of \$40 and costs.

The Debenture Registration Act is repealed, and new provisions in the Municipal Act are substituted therefor.

Councils are prohibited from borrowing more than 80 per cent. of the amount to be collected as taxes in any year.

Councils liable for the maintenance of a boundary line or highway may agree as to what part of such boundary line or highway each shall maintain, and shall be liable for accidents only on the part to be maintained by them respectively.

Councils may grant bonuses for the erection of grain elevators.

A member of the municipal council may become a candidate for election as a county councillor without resigning his office as municipal councillor, but he may not sit in the county council while continuing to be a member of a municipal council.

Wardens are to hold office for but one year.

Aldermen are no longer to sit as members of the court of revision in cities. The court shall, in cities other than Toronto, hereafter be composed of one member chosen by the council, one by the mayor, and one by the sheriff of the county. In cities of 30,000 and less than 100,000, the members of the court may be paid a sum not exceeding \$300, and in cities with a less population any sum which the council may by by-law direct.

An appeal may be taken from the decision of the three county court judges sitting as a court of revision in appeal in all cases, and from a single judge in cases where the assessment is \$10,000 or over.

County councils may divide the county into districts, and may direct that sales for taxes shall be held in the districts respectively instead of wholly in the county towns.

An appeal from an engineer's report on toll roads shall now be to the Provincial Instructor on Roadmaking, instead of to the county judge, as heretofore.

The act does not come into force until the first of July next, except section 42, authorizing municipalities in Haliburton to aid in establishing grist mills, which comes into force immediately.

They are in the new act, besides the foregoing, many other minor amendments.

Mr. J. B. Lang, of Toronto, has been appointed Provincial Municipal Auditor.

Constables and Tramps.

One of the changes in the Ontario Municipal Act relates to the tramp question. It is intended as a check to constables who might abuse their powers by arresting tramps when unnecessary, and thus add to the expense of county government:

24. Section 7 of the act regulating the payment by counties of certain expenses of criminal justice, being chapter 84 of the Revised Statutes of 1887, is hereby amended by adding thereto the following sub-section:

(2.) The board of audit where the accounts of constables preferred against the county for services performed in any local municipality in connection with the arrest and detention of vagrants are deemed unreasonable, or where the arrests appear to have been unnecessary or made for the purpose of making fees, may refuse to certify the accounts for such fees in whole or in part, or the board of audit may certify the facts and their opinion thereon to the county council which may, by resolution, refuse payment of such accounts in whole or in part.

LEGAL DEPARTMENT.

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

LEGAL DECISIONS.

Fairbanks vs. Township of Yarmouth.

Railways—Municipal Corporations—Overhead Bridge—Approaches Thereto—Unlawful Incline—Accumulation of Snow—Accident—Liability—Negligence—Want of Repair—Nonfeasance.

The defendant railway company, having obtained the sanction of the defendant municipality to erect an overhead bridge across a highway, made the approaches thereto at a greater incline than required by the Railway Act, 51 Vic., chapter 29 (D.), and afterwards further increased the incline by raising the bridge. An accumulation of snow resulted from this action of the railway company, against which the plaintiff's cutter was upset, and the plaintiff sustained injuries, for which she brought this action.

Held, that the accumulation of snow, under the circumstances, amounted to a want of repair, and whatever might be the obligation of the railway company as between them and the municipality, it was the duty of the latter (under section 531 of the Municipal Act) to keep the approaches and bridge in repair, and the municipality were liable to the plaintiff. Held, further, that the railway company were also liable to the plaintiff for a misfeasance, having been guilty of an unlawful act in constructing and maintaining the bridge and approaches in direct contravention of the Railway Act, thus causing the obstruction which caused the accident. Held also, per MacMahon, J., that, although the Railway Act is wanting in explicitness in prescribing the duties of a railway company in respect to repairing and maintaining bridges over highways, it is the apparent intention of the act that the railway company should keep in repair not only the bridge, but also the approach to it made necessary by its erection, and the railway company were liable here to the plaintiff for the nonfeasance.

McDonald vs. Dickenson.

Negligence—Nuisance—Highway—Drain Tiles—Master and Servant—Contractor—*Respondent Superior*.

A township council appointed by resolution two of the defendants, who were members of the council, a committee to rebuild a culvert under a highway within the municipality. These two defendants employed another defendant as overseer of the work and two other defendants to draw drain tiles, which were required for the work, to the place in question. The work was done by the day, and while it was being done the tiles in question, which were of a large size and of a light grey color, were piled on the highway near the culvert. The plaintiff's horse shied when passing the tiles and upset the vehicle and the plaintiffs were injured.

Held, per Burton, J. A., Osler, J. A., dissenting, that the act in which the de-

fendants were engaged being in itself lawful they could be regarded only as servants of the council, and that the maxim *respondent superior* applied. Held, per MacLennan, J. A., Osler, J. A., dissenting, that leaving the tiles at the side of the highway was not negligence and did not constitute a nuisance, and that no action law. In the result the judgment of Boyd, C., was reversed, Osler, J. A., dissenting.

In re Hay and Town of Listowel.

Municipal Corporations—By-Law—Debentures—Time for Payment—55 Vic., chap. 42, sec. 340 (2.)

A by-law passed for the construction of waterworks and gas or electric light works made the debentures to be issued thereunder payable in thirty years from the date on which the by-law took effect.

Held, that the by-law was bad; for, upon the proper construction of section 340, (2) of the Consolidated Municipal Act, 1892, the time for the payment of debentures for such works as specified in the by-law was limited to twenty years.

Badams et ux vs. City of Toronto.

Municipal Corporations—Negligence—Defect in Sidewalk Beyond Line of Highway.

A city corporation is liable for injuries happening to a person while walking and resulting from the defective condition of a part of a sidewalk constructed by them, extending beyond the true line of the street over adjacent property, so as ostensibly to form a portion of the highway, such defect being caused through the owner of the property having placed on such part of the sidewalk a grating covering an area, and having allowed it, to the knowledge of the municipality, to fall into disrepair so close to the highway as to render travel unsafe.

Foster vs. Village of Hintonburg.

Municipal Corporation—Annual Rate Limited to Two Cents—"School Rate"—Debentures for School House—55 Vic., chap. 42, sec. 356.

The annual amount to pay for debentures issued under a by-law passed for the purchase of a school site and the erection of a school house thereon, comes within "school rates" excluded from the two cents, to which, by section 356 of the Consolidated Municipal Act, 1892, 55 V., chapter 42, the annual rate required to be levied by municipalities is limited.

Regina ex rel. Masson vs. Butler

Municipal Elections—Quo Warranto—Withdrawal of Relator—Intervention—Substitution.

Where the relator in a proceeding in the nature of a quo warranto under the Consolidated Municipal Act, of 1892, desires to withdraw, the court has no power, under the statute or otherwise, to compel him to go on against his will, nor to substitute a new relator. The power given by section 196, is to substitute a new defendant, not a relator.

Quinn vs. Town of Orillia.

Mr. Justice Street has handed out judgment in the above action tried without a jury. Action to restrain defendant from pulling down portions of building put up by defendant in alleged contravention of a fire limit law. The plaintiff was the owner of two small farm buildings connected together and within the limits set out in a by-law of defendants passed for the purpose of fixing fire limits and regulating the erection of buildings within those limits. A fire took place and one of the buildings was partly destroyed. Plaintiff proceeded to replace with wood the portions destroyed. By section 496, sub section 10, of the Municipal Act, 1892, a corporation has power to pass by-laws "regulating the repairing or alteration of roofs or external walls of existing buildings" within the fire limits "so that the said buildings may be made more nearly fire proof." The provision of the by-law passed by the defendants was "that all buildings damaged by fire, if rebuilt or partially rebuilt, shall be made fire proof." Held that this was in excess of the powers of the council and could not be enforced.

Ellis vs. The Town of Toronto Junction.

Municipal Corporations—Police Magistrate—Salary—Reduction of—R. S. O. Chap. 72, Sec. 5, 28.

In 1892 the plaintiff was appointed by the provincial government of its own motion, police magistrate, without salary, (under section 5, chapter 72, R. S. O.) of a town whose population exceeded 5,000. The plaintiff then demanded a salary of \$800, as his right under section 2 (b), which was for a time conceded, but in 1894, reduced to \$400, and by resolution in 1896 withdrawn altogether by the council.

Held, that the council had a right so to do and section 28, chapter 72, R. S. O. did not apply.

Petman vs. City of Toronto.

Municipal Corporation—Local Improvements—Increase of Cost.

The extension of a street was petitioned for as a local improvement by the requisite number of owners, and the petition was acceded to by the council and a by-law passed for the purpose, the cost being estimated at \$14,500, an assessment for that sum being adopted by the court of revision after notice to the persons interested. After some delay the council purchased the land required at a price much greater than the estimate and passed a by-law levying over \$36,000, for the work. No work was done on the ground and no notice of the second assessment was given.

Held, that an opportunity of contesting the second assessment should have been given, and that the by-law was invalid.

Judgment of Rose, J., affirmed.

Drennan vs. City of Kingston.

Municipal Corporations—Highways—Negligence—Snow and Ice on Sidewalks By-Law—Construction of Statute, 55 V., Chapter 42, Section 531—57 V., Chapter 50, Section 13—Finding of Jury—Gross Negligence—Notice of Accident—Dispensing With.

A by-law of the city of Kingston required frontagers to remove snow from the sidewalks. It was allowed to remain on the crossings, which were, therefore, higher than the sidewalks, and when pressed down by traffic, an incline more or less steep was formed at the end of the crossings. A young lady slipped and fell on one of these inclines, and, being severely injured, brought an action for damages against the city corporation, and obtained a verdict. The Municipal Act of Ontario makes a corporation, if guilty of gross negligence, liable for accidents resulting from snow and ice on sidewalks; notice of the accident in such case must be given, but may be dispensed with on the trial, if the court is of opinion that there was reasonable excuse for the want of it, and that the corporation has not been prejudiced in its defence.

Held, affirming the decision of the court of appeal, 23 A. R. 406, 16 Occ., N. 212, Gwynne, J., dissenting, that there was sufficient evidence to justify the jury in finding that the corporation had not fulfilled its statutory obligation to keep the streets and sidewalks in repair.

Wigle vs. Kingsville.

Judgment in the action tried without a jury at Sandwich. Action by Solomon Wigle, on behalf of himself and other ratepayers of the village of Kingsville, against the village corporation and W. A. Simpson for an injunction. The complaint was that on the 15th December, 1896, the defendant corporation entered into a contract in writing under the seal of the corporation with defendant Simpson, to drill and explore for natural gas on the part of lot 7 in the first concession of the township of Gosfield South; that defendant Simpson entered upon the work and drilled to a depth of about 300 feet when plaintiff on the 26th of January, 1897, obtained an interim injunction restraining defendants from further operations, which injunction was continued till the trial; that this contract was not authorized by by-law of the council and no provision had been made in the estimate to satisfy the obligations of defendant corporation contained in the contract; that by the contract defendant corporation not only agreed to pay defendant Simpson, but also to pay him a liquidated amount in the nature of a penalty as damages in case he should be restrained in its operations; that the total expense to carry out the terms of the contract would amount to \$1,700, for the payment of which no provision had been made, and the plaintiff claimed damages

and a perpetual injunction. By-law No. 141, upon which defendants relied, was a by-law to raise by way of loan \$18,290 for the purpose of mining from the earth and supplying the village of Kingsville with natural gas and to authorize the issue of debentures therefor. This was the whole scope of the by-law; it did not on its face authorize the making of any particular contract. Section 282 of the Consolidated Municipal Act, 1892, provides that the powers of the municipal council shall be exercised by by-law when not otherwise authorized or provided for, and section 288 provides that every by-law shall be under seal of the corporation, and shall be signed by the head of the corporation or by the person presiding at the meeting at which the by-law has been passed and by the clerk of the corporation. Held that there is no provision for the exercising of the powers in question otherwise than by by-law, and a certain resolution of the council, though entered in the minute-book of the council and containing the contract at full length and having the seal of the corporation attached to it, cannot be considered a by-law, because it is not signed as is positively required by section 288. It does not profess to be a by-law at all, and it could not authorize the making of the contract in question. Judgement for perpetual injunction with costs.

Board of Public School Trustees for U. S. S. No. 2, Township of Stisted.

Public Schools—Guardian—Infant "Boarded Out"—Right to Compel Public School to Receive—54 Vic., Chap. 55, Sec. 40, Sub-sec. 3 (O.)

The word "guardian" in section 40 of sub-section 3, chapter 55, of 54 Vic. (O.) the Public Schools Act, 1891, is used therein in its strict legal sense, and does not include a person resident in a school section with whom and under whose care a boy under fourteen years of age has been placed by a benevolent association, under a written "boarding out undertaking" to clothe, maintain and educate him, and such person cannot compel the trustees of the school to provide accommodation for and allow the boy to attend school as a pupil.

Atkin vs. City of Hamilton

Railway Highway Crossing—Accident—Damages.

Where a highway in a city was crossed by a railway, the rails being raised some two feet above the sidewalk, the part between the rails being filled in with broken tiles, over which loose boards were placed, and the plaintiff, in attempting to get over the crossing to reach her destination at a point beyond the tracks—the street in question being the only mode of access thereto—slipped and was injured, the railway company were held liable therefor.

In re By-Law 1176, of the City of Winnipeg.

Municipal Corporations—By-Law—Application to Quash—Illegality—Unreasonableness—Powers Given by Act Exceeded.

Motion to quash a by-law passed by the council of the city of Winnipeg for the licensing, inspecting and regulating of dairies and vendors of milk. The authority of the council to pass a by-law dealing with such matters was derived from the Municipal Act, R. S. M. chapter 100, section 599, as amended by 57 V., chapter 20, section 17; 58 and 59 V., chapter 32, section 16; and 59 V., chapter 15, section 16.

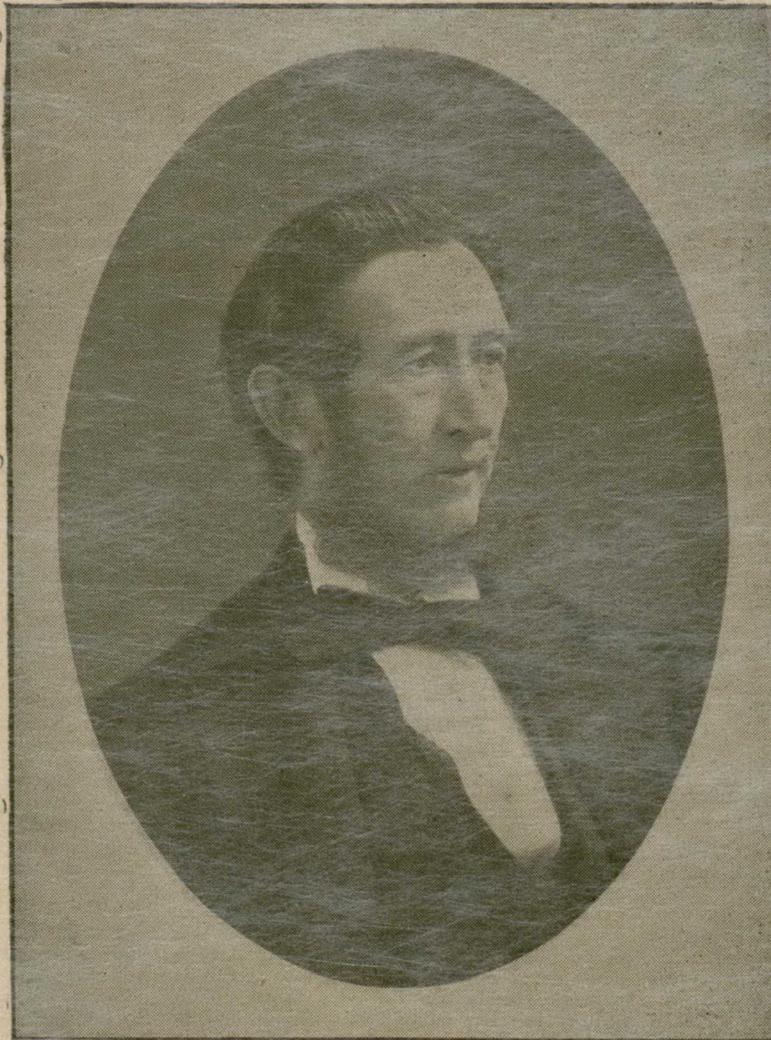
Held, That the by-law was in some matters unreasonable, and in others exceeded the powers given by the Act, and should be quashed with costs. As the by-law interfered with the right of citizens to employ themselves in a lawful trade or calling, it must be construed strictly. The Act gave power to pass by-laws for licensing, inspecting and regulating vendors of milk, and for licensing, inspecting and regulating dairies and stables, and for preventing the sale or use of milk or other food products until compliance with regulations. The by-law dealt also with the delivery of milk, and was so worded that even mere carriers of milk from points outside the city must procure a license as vendors of milk, or otherwise they would be subject to the penalties imposed by the by-law. It did not appear that the council had any power to so legislate. The by-law further provided for an inspection of dairies, and a report as to whether the regulations had been complied with; if they had, the applicant should receive a license. But a license was to be issued only if the market, license and health committee gave no contrary order to the health officer. Apparently, the committee might arbitrarily deny a license, even if there was a report that all the regulations had been complied with. Further, while the by-law provided that in no case where the regulations had not been complied with, should the officer issue a license, there was also a provision that the council might override all that and direct a license to issue. That opened a wide door to favoritism and made the by-law unequal in its provisions. Then the by-law imposed a special tax, for it charged so much for a license and then a further fee of fifty cents for every cow. By section 333 of the Municipal Act, the council might fix the sum to be paid for a license for exercising any trade or calling, and by section 334 might direct a fee to be paid to the proper officer for a certificate of compliance with any regulations in regard to such trade or calling, but by the latter section such fee was to be "not exceeding one dollar." The inspector might inspect any cows or cattle in the city, whether the owner was or was not selling milk of these cows, and he might collect from the owner a fee of fifty cents a head for each inspection. There was nothing in the Act to warrant this.

Mr. Michael Flanagan, City Clerk, Kingston,

Was born in Ireland seventy-five years ago, and came to Kingston when fifteen years of age. He was appointed clerk in 1843, and has held office continuously since that time. Fifty-four years continuous service by a municipal officer is, we believe, without a parallel in the history of the municipal institutions of Ontario, or any other country. The Kingston City Council are very proud of their clerk and of his services, and in 1893, when he had completed the fiftieth year of his official connection with that corporation, were unanimous in granting him six months' leave of absence and a substantial purse of \$500, which was largely supplemented by the citizens generally, who desired to express their appreciation of his valuable services. The following complimentary resolution, passed by the Council at that time, shows the feeling existing towards the venerable clerk, who is held in very high respect in Kingston:

At a special meeting of the council of the corporation of the city of Kingston, held in the council chamber, June 1, 1893, it was moved by Ald. McIntyre, seconded by Ald. Wilson, and unanimously resolved, that this council extends its heartiest congratulations to our esteemed city clerk, Michael Flanagan, Esq., on his completing the fiftieth year of his official connection with this corporation. A continuous service for so long a period of time is probably without a parallel in the history of Canada. Its length, however, is its least remarkable feature, when we consider the high qualities which Mr. Flanagan brought to the discharge of his duties and the admirable manner of his performance. His unvarying courtesy, unswerving fidelity to duty, tireless industry and incorruptible integrity, were a tradition current among our citizens when most of the present members of this council were children. A long succession of mayors, aldermen and councilmen, many of whom have passed away to their final account, have gladly testified in the most unequivocal terms to the invaluable aid which he rendered them in their several offices, while those who still survive revert with pleasure to the memory

of their official intercourse with him. Those of our citizens who have been privileged to meet him in private life will not soon forget the attraction of his genial society and the charm of his vivacious conversation, enlivened as it is by unending anecdote and suggestive reminiscence, brought forth from the treasury of a singularly retentive memory, and all pervaded by a spirit of kindest sympathy for his fellowmen. As a public official, as a citizen, as a man in all the varied relations of life, take him for all in all, we shall not soon look upon his like again. It is the



MR. MICHAEL FLANAGAN.

fervent prayer of this council that our respected clerk, Mr. Flanagan, may yet long be spared in health and vigor and with faculties unimpaired to serve his fellow citizens in the honorable office to which he has during half a century been a conspicuous ornament.

The Municipal Amendment Act, 1897, contains 85 sections, and makes many important changes in the present law, which come into force on 1st July. We refer to these in the present issue, and will explain the more important sections next month.

A Notable Conference.

The Twenty-Fourth Annual Conference of Charities and Correction of the United States and Canada will (D. V.) be held in Toronto, July 7 to 14, 1897. This conference has never met in Canada, and as it is one of the largest and most influential associations in the world, it is important that all classes of Canadians should unite in making it one of the most successful gatherings in its history. The scope of this National Conference is wide, including the following departments, viz., Charity organization, child-saving, juvenile reformatories, scientific study of social problems, merit systems in public institutions, municipal and public county charities, the care of the feeble-minded, the care of the insane poor, social settlements in cities.

As a result of this meeting, it is hoped it will lead to the formation of a Canadian organization on the same general plan, and give a new impetus to all our benevolent and philanthropic enterprises. The announcement is signed by S. H. Blake, chairman; A. M. Rosebrugh, and J. J. Kelso, secretaries. The devoted labors of these gentlemen to prison reform and kindred philanthropies will commend this conference to universal sympathy.

The Brantford *Expositor*, referring to the deficiencies in the accounts of the late county treasurer of Brant, says: The entire occurrence is mainly due to a faulty system of audit, in which the municipalities of Brant county have not been singular, and to improve which legislation is now being had. Already, with respect to the county and

township councils, safeguards have been provided that will make practically impossible a repetition of the recent unpleasant experience. It is to be hoped all public corporations will realize the necessity, not only for their own protection, but for the sake of their officials, of surrounding the handling of public funds with such combinations as will lessen individual responsibility and ensure their safe custody.

Concha—Now, there is a cigar that I can conscientiously recommend. Bouquet—If it's all the same to you, I'd rather have one you can conscientiously smoke

An Act to Make Better Provision for Keeping and Auditing Municipal and School Accounts.

1. The Lieutenant-Governor-in-Council may from time to time appoint, for the purposes of this Act, a Fellow of the Association of Chartered Accountants, or some other expert accountant who shall be known as "The Provincial Municipal Auditor."

DUTIES OF PROVINCIAL AUDITOR.

2. It shall be the duty of the Provincial Municipal Auditor, subject to the approval of the Lieutenant-Governor-in-Council, from time to time, to frame rules respecting the following matters, namely:

(a) The number and forms of books of account to be kept by the treasurers of county, city, township, town and village municipalities and of police villages respectively;

(b) The system of book-keeping to be adopted by all municipal treasurers, or by the treasurers of any class of municipalities, and by the treasurers of all or of any class of school boards;

(c) The manner in which books of account, vouchers, receipts, moneys and securities of municipalities and school boards shall be kept;

(d) The audit and examination of accounts and moneys of municipal corporations and of school moneys by municipal and school auditors respectively, or by the provincial municipal auditor, or by any person appointed by him for that purpose.

REGULATIONS TO BE PUBLISHED.

3. The rules so made shall, after approval by the Lieutenant-Governor-in-Council and publication in *The Ontario Gazette*, have the force of law, and any officer of a municipal corporation guilty of any wilful act or omission in contravention of such rules, in addition to any other penalty provided by law, shall, upon conviction before two or more justices of the peace, be liable to a penalty of not more than \$100, nor less than \$20 and costs, and shall be disqualified for the period of two years thereafter from holding any municipal office.

4. In order that municipal accounts may be kept correctly and according to a uniform method, the said auditor shall prepare a book or sets of books of account upon a proper system for use by county, city, township, town and village corporations and police villages respectively; and he shall submit the said books to the Lieutenant-Governor-in-Council for approval.

TREASURER'S BOOKS.

5. The said auditor, when directed by and subject to the approval of the Lieutenant-Governor-in-Council as aforesaid, shall also, from time to time, prepare books of account upon a simple and uniform system of book-keeping, for use by the various school boards throughout the Province, except in cities having a population of 15,000 or over, to be determined as hereinafter mentioned.

6. After the approval of the said books by the Lieutenant-Governor-in-Council, and after notice of their preparation and publication has been given in *The Ontario Gazette*, and in two public newspapers published in the city of Toronto once a week for three successive weeks, and after a notice of such approval has been sent to the clerk of each municipality to which this act applies, by registered letter, the council of each of such municipalities, and each of such school boards shall, at the beginning of the next year after the last publication of said notice, procure the book or books prescribed for their municipality or board, and shall keep the accounts of the municipality or board therein, and in accordance with the system provided thereby, and any municipality aforesaid which refuses or neglects so to do, shall be liable to the penalty of \$100 for every month it may be in default, to be recovered by the said auditor or by any ratepayer in the municipality with the consent of the auditor in any court of competent jurisdiction with full costs of suit;

and every school board of any city or town which refuses or neglects so to do shall be liable to a penalty of \$50, and every other school board shall be liable to a penalty of \$25 for every month it may be in default, to be recovered by any ratepayer of the city or town or school section with the consent of the auditor in any court of competent jurisdiction with full costs of suit.

(1) Provided, nevertheless, that where any municipality or board shall establish to the satisfaction of the Provincial Municipal Auditor that the system adopted and the books in use by such municipality or board are sufficient and satisfactory, and the auditor shall so certify, the use of the books or the adoption of the system hereinbefore provided for shall not be compulsory and the penalties in such case shall not be incurred.

7. In case there is no prospect of the publication of said books or of any one or more of them by some responsible publisher, the auditor may call for tenders for their publication, and with the approval of the Lieutenant-Governor-in-Council, may arrange for such publication and for the sale thereof, and in order that said books may be supplied to the public at a reasonable cost, may, with the like approval, fix the price at which the same shall be sold.

SPECIAL AUDITS

8. The Provincial Municipal Auditor may at any time on his own motion, or whenever requested by any two members of a municipal council may make an inspection, examination or audit, or when required by a requisition in writing signed by thirty ratepayers resident in the municipality and, when directed by the Lieutenant-Governor-in-Council, he shall make an inspection, examination or audit of the books, accounts, vouchers and moneys of any municipal corporation in the hands of the treasurer or collector thereof. The said auditor may, with the approval of the Lieutenant-Governor-in-Council, appoint a Fellow of the Association of Chartered Accountants or some other expert accountant who is familiar with municipal accounts to make such inspection, audit or examination, and the person so appointed shall have all the powers and shall perform all the duties by this act conferred or imposed upon the said auditor when acting under this section.

9. Nothing in this act contained shall be deemed to affect or repeal the provisions of sections 383 or 384 of the Consolidated Municipal Act, 1892, relating to the issue of commissions of enquiry into the financial affairs of municipal corporations.

10. The said auditor, upon any such audit, examination or inspection, may require the treasurer, collector or auditor of any municipality or school board, or any other person to appear and give evidence on oath, and for this purpose he shall have the same power to summon such officers or other persons to attend as witnesses, to enforce their attendance, and to compel them to produce books and documents and to give evidence as any judge or court has in civil cases, and the officers of all municipalities and school boards shall, as often as required by the said auditor, produce all books and documents required to be kept by them, at the treasurer's office for examination and inspection.

TREASURER'S DUTIES.

11. It shall be the duty of every municipal treasurer, within five days after his appointment to office, to inform the said auditor of his appointment and his full name and post office address.

12.—(1) Every treasurer shall, whenever requested so to do by the Provincial Municipal Auditor, at any reasonable time, produce and exhibit for examination and inspection all books, accounts, vouchers and documents in his hands as treasurer of the municipality.

(2) Any treasurer who neglects or refuses to comply with the provisions of sub-section 1 of this section shall, on summary conviction thereof, before two or more justices of the

peace, be liable for each offence to a fine of not more than \$20, nor less than \$5, besides the costs of conviction.

13. The Provincial Municipal Auditor or any other person making an audit, inspection or examination under this act, shall report thereon to the council of the municipality, and to the Lieutenant-Governor, and shall in such report make such recommendations as may seem to him to be necessary to carry out the provisions of this act and the Municipal Act and the School Laws as regards the keeping of the books and accounts of the municipality or board and so as best to secure the moneys and assets of the said corporation.

DUTY OF COUNCIL.

14. It shall be the duty of every member of the council of a municipality, by every means in his power, to procure the due observance by the council and officers of the corporation of the provisions of this act and the rules to be made hereunder, and to see that the recommendations of the said auditor, or of any person appointed by him as hereinbefore mentioned are duly carried out.

AUDITOR'S EXPENSES.

15. Whenever the said auditor personally conducts an audit, inquiry, inspection or examination under this act, the fees and expenses to be allowed therefor shall be determined and certified by the Attorney-General or other Minister and shall become a debt due to the Crown from the municipality, and in default of payment thereof the Provincial Treasurer may deduct the same from any moneys payable to the municipality by the Province, or may be recovered in any court of competent jurisdiction in the name of the Provincial Auditor.

16. Whenever such audit, inquiry, inspection or examination is conducted by any person other than the said auditor, the fees and expense to be allowed for the same shall be determined by the auditor, subject to the approval of the Attorney-General or other Minister, and shall thenceforth become a debt due such person by the municipal corporation, and shall be payable within three months after demand thereof at the office of the treasurer of the municipality.

17. The said auditor shall not receive from any municipal corporation, or from any officer thereof, any fees or other remuneration for services rendered by him in the fulfilment of the duties of his office under this act, and in lieu of all other fees, emoluments or expenses he shall be paid out of the consolidated revenue fund such salary per annum as shall from time to time be provided by the Legislature, and reasonable travelling and other expenses.

TAXES PAYABLE TO BANK.

18. (1) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates upon such other accounts as may be mentioned in the by-law shall be by the person charged with the payment thereof paid into a chartered bank having an office in the municipality, and in such case the person making the payment shall obtain a receipt from the bank therefor, and produce the same to the municipal treasurer, who shall make the proper entries thereof in the books of the municipality.

(2) The council of any municipality may by by-law direct that moneys of the municipality paid to or received by the treasurer of the municipality, deposited in a chartered bank or elsewhere to the credit of the municipal corporation shall be withdrawn therefrom only upon the cheque of the treasurer, countersigned by the head of the municipality or such other person or official as may be named in the by-law.

19. The said auditor shall annually prepare and present to the Lieutenant-Governor a report showing the number and character of the investigations made by him or under his direction during the preceding year, and also as to any changes in the law or in the rules

made under this act which he may consider advisable.

DUTY OF BANK MANAGER.

20. The manager or other person in charge of the business of every chartered bank or private bank or company in which the treasurer of any municipality or school board deposits moneys and keeps an account as such treasurer, shall truly state the balance in the hands of the bank or company or charged to the treasurer at any time when required so to do by a member of the council or school board, and shall, on or before the fourth day of the months of January, April, July, and October in every year, make up and deliver or send by registered letter to the head of the municipality or chairman of the school board, as the case may be, a statement in writing signed by such manager or person in charge, showing the balance of such treasurer's account at the close of business on the last day of the preceding month, and the head of the municipality or chairman shall cause the same to be read at the next regular meeting of the council or school board held thereafter.

21. Nothing in this act contained shall effect or impair any security heretofore given by any treasurer to the municipality for the due and faithful performance of the duties of his office, nor be deemed to relieve the sureties named in any bond or other security from liability in case of default on the part of the treasurer in duly accounting for all moneys coming into his hands. Nor shall anything herein contained relieve the council or board or any member thereof from their present duty to appoint competent auditors.

22. The mortgagor and every other person liable for the payment of any debt secured by a mortgage given to or held by a municipal corporation, shall on the 31st day of December in every year, deliver to the head of the municipality a statement in writing showing the amount remaining unpaid upon such mortgage at the said date, and the head of the municipality shall lay the said statement before the council at the next regular meeting held thereafter.

TREASURER'S BANK ACCOUNT.

23. The treasurer of every municipality and school board shall keep the monies held by him as such treasurer entirely separate from his own moneys, and in depositing any moneys of the municipality or board in any bank or company he shall deposit the same to a separate account kept in his name as treasurer of the municipality or school board under some designation that will show the account to be an account of the money of such municipality or school board.

24. Clause (c) of sub-section 2 of section 263 of the Consolidated Municipal Act, 1892, is repealed.

25. Every person guilty of any act or omission in contravention of this act, for which no other penalty is provided, shall be liable, on summary conviction thereof before two or more justices of the peace, to a fine of not less than \$5 and not more than \$20, and costs of conviction.

26. Nothing in this act contained shall relieve municipal councillors or officers from any duty now imposed upon them by law.

27. This act shall not apply to cities having a population of over fifteen thousand by the latest enumeration of the assessors; and the word "city" when it appears herein shall apply and include only cities having a population of fifteen thousand or less.

28. This act may be read with and as part of the Consolidated Municipal Act, 1892.

The Stratford City Council have purchased a Buffalo Pitts steam road roller (15 tons), costing \$3,600. This includes delivery in Stratford ready for work and an expert with it to run it for ten days and a guarantee for two years.

The Assessment Amendment Act, 1897.

1. Section 49 of *The Consolidated Assessment Act, 1892*, is amended by striking out the form of affidavit or solemn declaration therein contained and inserting the following in lieu thereof:

I (*name and residence*), make oath and say (or solemnly declare and affirm)

1. That I have, according to the best of my information and belief, set down in the above assessment roll all the real property liable to taxation, situate in the municipality (or ward) of (as the case may be); and I have justly and truly assessed each of the parcels of real property so set down at its actual cash value as it would be appraised in payment of a just debt from a solvent debtor, and as prescribed by law.

[*And in the case of properties to be assessed under section 28 of this act, unless the council by by-law otherwise provides, add.*

Except ground *bona fide* enclosed and used as a paddock, park, lawn, garden or pleasure ground, which I have assessed at a valuation which, at six per centum, would yield a sum equal to its annual rental for the purposes for which it is used.]

[*And in the case of vacant ground in cities, towns and villages, assessed under section 27 of this act, add.*

Except vacant ground and ground used as a farm, garden or nursery, and not in immediate demand for building purposes, which I have assessed according to the value prescribed by law.]

2. That the said assessment roll contains a true statement of the aggregate amount of the personal property or the taxable income of every party named on the said roll, and that I have estimated and set down the same according to the best of my information and belief;

3. That I have entered thereon the names of all the resident householders, tenants and freeholders, and of all other persons who have required their names to be entered thereon, with the true amount of property occupied or owned, or of income received by each, and that I have not entered the name of any person whom I do not truly believe to be a householder, tenant or freeholder, or the *bona fide* occupier or owner of the property, or in receipt of the income set down opposite his name, for his own use and benefit or otherwise to be entitled by law to be so entered;

4. That, according to the best of my knowledge and belief, I have entered thereon the name of every person entitled to be entered either under this act or *The Manhood Suffrage Act*, or any act amending either of the said acts, and that I have not intentionally omitted from said roll the name of any person whom I knew or had good reason to believe, was or is entitled to be entered thereon under either or any of the said acts; and I further say that the date of delivery or transmitting the notice required by section 47 of this Act is in every case truly and correctly stated in said roll;

5. And I further say that I have not entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and that the amount for which each such person is assessed upon the said roll truly and correctly appears in the said notice delivered and transmitted to him as aforesaid;

6. I further say that I have not entered any name in the above roll, or improperly placed any letter or letters in column 4, opposite any name, with intent to give to any person not entitled to vote a right of voting; and that I have not intentionally omitted from the said roll the name of any person whom I believe entitled to be placed thereon, nor have I, in order to deprive any person of a right of voting,

omitted from column 4, opposite the name of such person, any letter or letters which I ought to have placed there.

Sworn (or solemnly declared and affirmed before me at _____, of _____, in the county of _____, this _____ day of _____, A.D. 18 _____.)

2. Section 52 of the said Act is hereby amended by adding thereto the following sub-section:

(4) In case the council deem it advisable to adopt the provisions of this section in any year for which there has been an assessment made under the previous sections of this Act, the council instead of making a second assessment in the same year may pass a by-law adopting the assessment roll previously made and revised in such year, and such assessment roll shall be subject to revision in the manner provided by sub-section one of this section, and shall have the same effect as an assessment made under said sub-section 1.

3. The said Act is further amended by adding thereto the following section:

171b. If the treasurer sells any interest in land of which the fee is in the city, town or other municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the conveyance to be made by the treasurer and warden, and such conveyance shall give the purchaser the same rights only in respect of the land as the original lessee or tenant enjoyed.

4. The said Act is further amended by inserting therein the following section as section 209a.

209a. Where a municipality or any part of a municipality has been or may hereafter be separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county, of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town a list of all the lands within such territory returned as in arrears for taxes and not advertised; and the treasurer and mayor of the city or town shall have power to take all the proceedings which treasurers and wardens under this act can take for the sale and conveyance of lands in arrear for taxes, but in case the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyance of lands previously sold shall be made in like manner.

The duty of a fenceviewer is not to decide on location of a division line between the property of adjoining owners, but to apportion the construction and maintenance of a lawful fence between them.

ENGINEERING DEPARTMENT.

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

Brick Pavements.

Brick pavement has been in existence in the United States for eighteen years, remaining in good condition. It was feared that the climate of northern countries with severe frosts and rapidly altering conditions of moisture and temperature, would be unfavorable to its use, but the experience of various northern cities shows that vitrified brick of a good quality is a most valuable addition to our list of paving materials.

The best vitrified brick is made of shale or clay, or a mixture of the two. It is not vitrified as the name indicates, but is raised by intense heat just to the point of fusion. More than this fuses or melts the clay, permits it to run together and the product is then glassy or vitrified and brittle in consequence. The process of cooling must be very gradual. A brick if too rapidly cooled or "annealed," will be brittle, but with a thoroughly pulverized and well mixed shale, brought to the proper temperature and then slowly annealed, the resultant brick should be sufficiently hard and tough to scratch steel.

The chemical composition is a matter of importance. The chief defect is likely to arise from too much lime. Brick which contains an objectionable amount of lime, or other soluble substance, when immersed in water for three consecutive days, and then kept in a dry atmosphere for a corresponding length of time will show signs of spalling and pitting, and indicate a faulty composition of the clay of which they are composed.

When broken, a brick should show a smooth and straight fracture, and the texture and color should be uniform throughout. A granular appearance is very objectionable. Bricks externally should be smooth and straight, not warped and should be free from fire cracks and checks.

Brick should absorb the least possible amount of moisture. A large amount of water in brick, freezing, has a bursting effect which in this climate cannot be guarded against too carefully. A good brick will not absorb more than two per cent. of its weight of water. To absorb three per cent. may be permissible if in other respects it reaches a high standard.

The quality of brick is fairly well shown by the rattler or tumbling barrel test, as this most nearly approximates to the wear from the blows and chipping of horses feet. A tumbling barrel or rattler consists of a cylinder about three feet long, and two feet in diameter, placed on a shaft. Samples of the different make of brick are first weighed and are then put in a barrel, together with from 150 to 300 pounds of scrap iron, in from two to eight pound pieces. The rattler is then revolved for two or three hours at the rate of thirty revolutions per minute. The

comparative loss in weight will indicate the relative efficiency of the brick in resisting this class of wear.

A valuable test is that of transverse strength. In this, the brick is laid upon two knife edges, placed about six inches apart. An upper knife edge centrally between the two lower blades, is slowly brought to bear on the brick, and the weight required to break it is carefully noted.

Other tests are sometimes used to determine crushing strength, the depth to which oil will penetrate the surface, etc. The specific gravity of a brick is valuable as indicating density and therefore the extent of probable absorption. The chief tests, however, are those above described; that of absorption, representing the probable effect of atmospheric action; the rattler test, showing the effect of impact and abrasion as found in the chipping of horses hoofs and the grinding of wheels; the transverse strength, showing the power to resist the breaking strain of heavy loads. Where in towns the facilities for performing these experiments are not available and only short sections of pavement are to be constructed, the experience of cities will generally offer a safe guide in choosing between different makes of brick. A further safeguard may be had by requiring the contractor or manufacturer to maintain the pavement up to a certain standard for at least five years.

There is a tendency to endeavor to reduce the cost of brick pavements by the use of a weak foundation or no foundation at all. Brick pavements laid on gravel and sand have been successful, but this has been the case only when the sub-soil was of such a kind as to be very porous, easily drained, and naturally firm. The experiment in Ontario, in view of fall and spring conditions with alternate freezing and thawing, is a very dangerous one, a lesson which has been strongly impressed by the experience of cedar blocks. While a brick pavement may give satisfaction for a few years on sand and gravel foundation, there is every probability that the brick will settle irregularly, and, be rendered thereby more susceptible to wear and strain, the bricks will be broken and the life of the pavement very much shortened.

A concrete foundation should almost invariably be employed. A four inch layer will, where a brick surface is suitable, be sufficiently durable. This forms a stiff monolith base which distributes the weight of traffic. There cannot be irregular settlements of brick as is the tendency with yielding material such as sand and gravel. It also prevents water percolating beneath the road, not a very important feature in the south, but in freezing climates, a matter of considerable consequence.

Between the bed of cement and the surface covering of brick a thin layer of sand is necessary. By this means the brick can be laid evenly, a certain amount

of spring is obtained, which lessens the effect of blows on the brick and it overcomes the rumbling noise otherwise created. It is a common practice to merely fill the joints of the brick with sand. While this practice is not at all objectionable, by the use of a cement composed of pitch and sand the pavement becomes less noisy, absorbs less street filth, and the corners and edges of the brick are strengthened.

Wood Pavement in European Cities.

For a time the appearance of wood pavement is quite good, but there comes a day when, by reason of the unequal density of the blocks and their permeability, their condition and appearance rapidly deteriorate. Holes and shallow, sunken places appear, requiring the withdrawal of one or more blocks and their replacement by new. Beech wood in particular wears round on the edges, as stone blocks do. But the setting of new blocks causes renewed trouble, as they project, either at once or very soon, above their neighbors, and the pavement loses its proper contour. The new blocks require beveling on the edges or planing off to bring them down to the level of their worn neighbors, but as the new ones are harder and tougher than the old ones they soon project again.

As regards the duration of wood pavement, German records give little that is favorable. In London the record in 1881 was that in five years it required relaying, and in ten complete renewal. Sir Joseph Balzalgette, of that city, reported that the duration of wood pavement in very much traveled streets was four to five years, in those with medium heavy traffic five to seven, and in those with but light traffic eight to ten. Stayton, in 1884, gave statistics from which he concluded that it was unnecessary and undesirable to give the wood blocks a height more than sufficient to last seven years, because very little such pavement after six years had a good surface. In reference to greater durability, he remarks that it can only be attained at considerable expense for repairs. A great number of new blocks must be inserted from three to five inches high, according to the amount of wear of the neighboring blocks which border them.

In Liverpool the wear of wood blocks, under a traffic of 300,000 tons yearly, was 0.6 inch. It must be remarked in this connection, (1) that the English climate is usually favorable to wood pavement, and (2) that for a given wagon capacity they use wider tires than are the custom in America.

It is worthy of note that in Paris the wood paving in streets with heavy traffic has proportionately longer life than in those but little used. This may be explained by the fact that the traffic is more evenly distributed over the entire street width, thus equalling the wear, instead of having it concentrated in one or two strips; also that dirt finds less time to set in.—*Municipal Engineering.*

Ottawa Wide Tire By-Law.

Being a by-law to regulate the width of the tires and wheels of all vehicles used for the conveyance of articles of burden, goods, wares or merchandise.

The municipal council of the corporation of the city of Ottawa enacts and ordains as follows:

1. No person shall use for the conveyance of articles of burden, goods, wares or merchandise, on any of the public streets within the city of Ottawa, any four-wheeled wagon or other four-wheeled vehicle, drawn by one horse or other animal, when the weight of the load thereon exceeds one thousand pounds and does not exceed two thousand pounds, unless the tires and wheels of such wagon, or other vehicle, are at least two and one-half inches in width; nor when the weight of the load thereon exceeds two thousand pounds, unless the tires and wheels of such wagon, or other vehicle, are at least three and one-half inches in width.

2. No person shall use for the conveyance of articles of burden, goods, wares or merchandise, on any of the public streets within the city of Ottawa, any two-wheeled cart or other two-wheeled vehicle, drawn by one horse or other animal, when the weight of the load thereon exceeds fifteen hundred pounds, unless the tires and wheels of such cart or other vehicle are at least four inches in width.

3. No person shall use for the conveyance of articles of burden, goods, wares or merchandise, on any of the public streets within the city of Ottawa, any cart, wagon or other vehicle, drawn by two or more horses or other animals, the wheels whereof are three and one-half feet in diameter or over, when the weight of the load thereon exceeds fifteen hundred pounds and does not exceed three thousand pounds, unless the tires and wheels of such cart, wagon or other vehicle are at least three and one-half inches in width; nor when the weight of the load thereon exceeds three thousand pounds, unless the tires of such cart, wagon or other vehicle are at least four and one-half inches in width.

4. No person shall use for the conveyance of articles of burden, goods, wares or merchandise, on any of the public streets within the city of Ottawa, any cart, wagon or other vehicle, drawn by two or more horses or other animals, the wheels whereof are less than three and one-half feet in diameter, when the weight of the load thereon exceeds fifteen hundred pounds, unless the tires and wheels of such cart, wagon or other vehicle are at least four inches in width; nor when the weight of the load thereon exceeds three thousand pounds, unless the tires and wheels of such cart, wagon or other vehicles are at least five inches in width.

5. It shall be the duty of all persons in charge of any cart, wagon or other vehicle used for the conveyance of articles of burden, goods, wares or merchandise,

on any of the public streets of the city of Ottawa, to permit any police officer or street commissioner to examine and take measurements of such cart, wagon or other vehicle and the load thereon, and to give to any such police officer or street commissioner who might demand the same such information as he may possess as to the weight of the load on such cart, wagon or other vehicle, and also to convey forthwith such wagon or other vehicle, with the load thereon, to the nearest city scales and have the same weighed thereon, should such police officer or commissioner so require, and it shall be the duty of the person in charge of the city scales to weigh the same free of charge.

Any person or persons who shall be guilty of any infraction or breach of this by-law, or of non-compliance with any of the requirements thereof, shall, upon conviction thereof before the police magistrate, or any justice or justices of the peace having jurisdiction in the matter, forfeit and pay such fine as the said magistrate, mayor, justice or justices convicting shall inflict, of not less than one dollar and not more than fifty dollars, together with the costs of prosecution, and in default of payment thereof the same shall be collected by distress and sale of the goods and chattels of the offender, and in case of non-payment of the fine inflicted for any such breach, and there being no distress found out of which the same can be levied, such offender shall be imprisoned in the common gaol of the county of Carleton, with or without hard labor, for any time within the discretion of the police magistrate, mayor, justice or justices so convicting, not exceeding six months, unless such fine and costs be sooner paid.

Given under the corporate seal of the city of Ottawa this fifth day of October, A.D. 1896.

In California the convicts in the penitentiary are employed in quarrying and crushing stone for roads. The stone is sold for 25 cents a ton, loaded on the cars, and the railroads haul it at a special rate, so that roads can be built at the rate of 50 to 55 cents a cubic yard at almost any place in the State.

Convict labor in road building is being employed in Duval County, Florida, and in North Carolina. In the latter case 21½ cents per day per head is said to cover the cost of food, clothes, medical attendants and guards, as compared with 28 cents per day for maintaining the same prisoners in jail. The Duval Good Roads Association, of Florida, advocates the use of short-term convicts on such work, and makes the claim that they would in this manner pay back some of the money expended on them, and they would also stand a better chance of being called back to an honest life than if they were made to associate with more hardened criminals in a prison.

Road Legislation.

Roads cannot be built by passing laws. The best law will be that which can be best administered; and the law which can be best administered will be that with which the people are most in sympathy. Road legislation is attracting a good deal of attention in the United States. *The Engineering News*, in discussing this phase of the question of road reform, says of a general road law, suitable to United States:

"Broadly stated, the requirements of a general road law would seem to be: A state highway commission made up of experts in road construction; a classification of roads in type and cost according to their importance as lines of travel; a distribution of the expense of construction between the state, the county and the individuals benefited, and stringent laws controlling the construction, maintenance and use of such roads and highways. The details of the road laws would necessarily vary with the resources, geological formation and actual needs of the several states. But where anything is done in this direction the necessity for intelligent expert control should be a first consideration; so that what is done may be in the direction, at least, of permanent and substantial improvement. By the lack of system and intelligent supervision in the past we have wasted many millions on our country roads with little or no lasting result. We now have an abundance of trained men ready to tell us what we can and should do in road construction; we must have these roads in time; and if our legislators will cast aside old usage, and a dread of the results of ignorance and prejudice on the part of their constituents and earnestly work for the general good of the whole community, we will at least make a speedy and intelligent beginning in the good work. The further and proper development will follow in the natural course so soon as we have enough of better roads to teach the masses the true public value of the improvement."

While Ontario will doubtless discover in time the need of amending or changing existing road laws, such legislation must be demanded by the people, not forced upon them. The need of better roads is very urgent. Road-making has not kept pace with the progress of the Province in other respects. The highways have been neglected and forgotten, and the need of the present is that they should receive more thought, and that the people should be taught their value. When good roads are properly appreciated, to improve the laws will be a simple task. But not until the value of good roads is understood, will a change of laws be of service.

With some of the citizens of Ohio it is believed that, in the near future, as the population becomes dense, there may be difficulty in securing a pure water supply. An inter-municipal system is proposed whereby about thirty-five cities, towns and villages may be supplied from Lake Erie.

Convict Labor.

The employment of prison labor in the work of highway construction is a matter frequently suggested in connection with the road reform movement. Convicts have been employed in this way in a number of the American States, notably North Carolina, where the system is said to operate with a considerable measure of success. In New Jersey, Florida, Delaware and California prisoners are employed to some extent.

Were provision made for such a measure in this province there is little doubt that much might be gained in the advancement of road improvement. There are two classes of convicts; the short term prisoner confined in the county jails, and those confined in the Provincial penitentiary at Kingston. If the latter of these, the Kingston convicts, were employed in quarrying and crushing stone, the cost would amount to about 35 cents per cord for use of machinery, explosives, fuel, etc., but not including the maintenance of the prisoners. The railways, which will be greatly benefited by improved highways, such as will permit a more regular traffic, will doubtless be willing in Ontario, as are American railroads, to transport the road metal at actual cost. The price of crushed stone could in this way be reduced very materially, for many sections of the province where road improvement is handicapped largely by the difficulty of obtaining suitable road metal. With railway transportation at an average cost of about \$1.50 or \$1.50 per cord, this, with the cost of quarrying and crushing would bring the cost of the product at any railroad station, siding, or perhaps road crossing, to \$2.00 or \$2.50 per cord. This does not include any provision for the cost of the quarry or the maintenance of the convicts, which are items generally borne by the state.

The prisoners confined in the county jails might, in some cases, be employed in the preparation of gravel or broken stone. Or, as in North Carolina, they could be given the work of grading, draining and spreading the road metal. With the latter course, there is an expense incurred in guarding the prisoners. Some counties have too few prisoners to warrant this expenditure, but in some cases arrangements might be made to collect the prisoners of several adjoining counties for the work. A county jail, fortunately, is usually in the most important town of the county, and the roads radiating from it are those which must support heavy traffic, and consequently are those most in need of such work as prison labor could perform.

Prison labor in highway construction is advocated on the ground that it would thereby be withdrawn from competition with regular employments and legitimate factory labor. It is healthful, out-of-door work, and, with the majority of convicts, would be of decided physical and moral benefit. With tramps and vagrants the

measure is one which exerts a very deterrent effect.

The State's relation to prisoners is one in which revenge has no part. The object of legal penalty is the prevention of crime, and the object of punishment should be the reformation of the prisoner. The employment of convicts, in prison garb on the highway, is opposed by some on humanitarian grounds, with the belief that the effect on the public and prisoners alike would be injurious to morals. This, however, is a consideration on which the opinion of penologists will be of value. From the standpoint of one interested in highway improvement, there can be little doubt that with the Kingston labor and the labor available from the jails of large cities, much might be accomplished.

Over-Draining.

The opinion expressed, even by practical men, that it is possible to lay land too dry by means of underground drains, and numerous examples of grass lands so injured have been cited. The effect of drainage upon grass lands is of course to bring a change in the herbage, the water grasses and sedges common to wet land giving place to the grasses proper to dry land, but it will generally be found that, where any diminution in the produce of land has followed drainage, it is only of a temporary character, and has probably resulted from a period of drought occurring during the change of herbage, just after the water grasses had died out and before the grasses proper to dry land have had time to establish themselves. If rain fell throughout this period of change the result would show to the advantage of drainage, just as it invariably does on grass lands which have been drained for any length of time, and on arable lands.

The idea that land can be made too dry by any number of drains need not be entertained. That it is possible to make the depth of the drains beyond the capillary powers of the soil is true enough, but beyond this it is impossible to over-drain land. "The extent to which a soil can be made dry is dependent not merely on the drainage, but also to a very great extent upon its power of retaining water, in regard to which different soils vary within very wide limits. In order to illustrate this point, let us suppose a very fine sieve to be filled with a dry soil, and water to be poured upon it. The water of course will trickle through the soil, and the greater part escape by the meshes of the sieve, but a certain quantity, dependent upon the texture of the soil, will always be retained within its pores by capillary attraction. The former will represent that portion of water which flows off by the drains, while the latter will never enter them at all and can only be got rid of by evaporation."

There is very little land that is not too wet in rainy weather, and too dry in droughts, and drainage is a remedy against the last mentioned evil, as well as the first.

An Instance of Road Economy.

A very striking example of the economy of building macadamized roads came under my observation recently. A machine weighing 16,000 pounds was drawn four miles on the Brook turnpike, a macadamized road. It required four mules (4,000 pounds to a mule) and one and one-half hours of time, at a cost of 15 cents per hour, or a total cost for four miles of 90 cents. After travelling four miles on the macadamized turnpike the route lay a little less than 2,000 feet on a dirt road. To travel this 2,000 feet it was necessary to use ten of the best mules and seven men; and with this force it took nine hours to complete the journey. The cost was \$19.80, at which rate four miles would have cost \$209.08; or, in other words, \$208.18 absolutely thrown away for want of a macadam road. A macadam road, such as would have prevented this enormous waste of money, would cost about \$100 per mile for every foot of width; that is, a 12-foot road, \$1,200 per mile; a 16-foot road, \$1,600 per mile, etc. One can well realize from this the enormous sum wasted annually by our present impassable highways.—From "The State's Duty."

Historic Roads.

All historic accounts of roads begin with the famous Roman roads. Wherever the Roman armies penetrated, in Africa, in Thrace, in Spain, in Gaul, and even in Britain, they spent a considerable part of their time in building solid roads, and many of them are to be seen to this day. In France hundreds of miles of them serve as the foundations of the existing roads of that country. The Roman roads were about three feet thick, and consisted of four layers; first, a layer of large stones laid dry; second, a layer of rubble masonry or coarse concrete; third, a layer of fine concrete; fourth, a layer of dressed stone or paving blocks. These roads were solid and durable, and their lines were well laid out, but in no other respects were they good. They were at least three times too thick, involving a useless expenditure of labor and materials, which is the most unpardonable fault in engineering constructions. And they were intolerably rough, especially as the Romans had no springs on their vehicles. During the middle ages the roads were everywhere neglected. The art of road-building was first revived in France in the seventeenth century, and in the eighteenth century it made great progress under a celebrated engineer named Tresaguet, who anticipated by two generations the method of Telford. An enormous amount of road-building or rebuilding was done under Napoleon during the consulate and empire, and the admirable system of French roads, which are generally considered the finest in the world, was then substantially completed.

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.

Reeves as Justices of the Peace—Taxes to Treasurer.

194.—J. H.—1. Has the reeve of a municipality, by virtue of his office, authority to administer oaths, or act as justice of the peace in matters over which the council has no jurisdiction?

2. Is it legal for a township council to pass a by-law to have all taxes paid direct to the treasurer on or before the 14th of December in each year?

1. Yes. See section 415, Consolidated Municipal Act, 1892.

2. Yes. See section 53, Consolidated Assessment Act, 1892.

Treasurer's Responsibility—Books and Money Burned.

195.—A SUBSCRIBER.—In case the books and money of a municipality are accidentally burned, is the treasurer responsible?

No, unless it be shown that he was guilty of negligence. In the case of Houghton vs. Freeland, where it was shown that the treasurer kept his monies in his house, there being no proper place for depositing the same provided by the municipality, and there being no bank in the county within thirty-five miles, it was held that he was not liable for the loss of township money occasioned by the accidental burning of his house. From this it will be seen that the question of liability depends upon negligence, and without the facts we cannot say whether the treasurer in this case is liable or not.

Public School General Rate—When to be Paid.

196.—N. H. B.—Is a municipality obliged to pay a school section more than what is directly levied on that section when the school in said section has only been open three months in the year? They having applied for \$250, \$150 being levied and \$100 paid out of the municipal rate, are we obliged to pay the \$100?

No. See section 66, Public School Act, 1896.

Protestant Separate School Supporters—Assessment.

197.—J. E. M.—1. We have a Protestant separate school in our township. A, one of the founders of the separate school, has sold his property to B, a Protestant. B demands to be assessed as a public school supporter. How should he be assessed?

2. C is owner of a property in the separate school. D, a tenant, asks to be assessed in the public school. How should D be assessed?

3. Is it necessary for those parties to have previously notified the township clerk? If so, when?

1. Sec. 14, chap. 227, R.S.O., 1887, provides that the clerk shall not include upon the collector's roll any person whose name appears upon the return required by sections 12 and 13 of the same act. Section 12 requires the trustees of every separate school, on or before the 30th day of June and 31st day of December, to transmit to the county school inspector a return of all Protestants who have sent children or subscribed for the support of separate schools during the last preceding six months, and it is the duty of the inspector (under section 15) to forthwith make a return to the clerk of the municipality. The names of these persons are not to be put on the collector's roll, and under section 17 the trustees have power to impose and levy the necessary rates. Unless a person desires to take advantage of such a school, his course is not to send his children to the school, and he will be assessed as a public school supporter. B should be assessed as a public school supporter, and the clerk will then have to deal with him under section 14, according to the return.

2. As a public school supporter.

3. No, except in the case of Roman Catholic separate school supporters, who must give notice (under section 40), on or before March 1st and before the second Wednesday of January (under section 47), to entitle them to withdraw from a separate school.

Collector's Appointment—Declaration—Defalcation—Proceedings to Recover.

198.—CASE.—Township council last September passed a by-law appointing B collector, at a salary of \$25, with security at \$300, and, as the minute reads, "also to collect old taxes from 1895 roll and charge mileage to defaulters."

This is entered in minute book, but the by-law is not entered in by-law book, nor sealed nor signed. The minutes of that meeting are not signed by reeve, only by the clerk, therefore no record, other than contained in minutes of appointment.

At next meeting of council a resolution was passed as follows: "That collector allow 5 per cent. to all ratepayers who pay their taxes before Feb. 1st, 1897, on the roll of 1896."

B collected some taxes on defaulters' list, and charged mileage to some and some he did not, and returned some as still in default. Rendered a bill of \$11.60 to council for uncollected mileage, which council allowed him, and he received this amount from treasurer. When roll for 1896 was ready B received it and collected taxes on it. In January a new council was elected, and they appointed all new officers; on January 11th the new collector signed his declaration of office, together with bonds required, and auditors received instructions to audit collector's roll to date and make transfer to roll of new collector. Circumstances intervened that the auditors could not make the audit before January 28th. B refused to deliver the roll to auditors, claiming he had until February 1st to make return of the roll. Council met on February 1st, and the roll was not audited, consequently B did not receive his order for salary. Defaulters' list B had collected on cannot be found, B claiming it was worn out carrying around. Auditors worked out another, and finally found B in default to township of \$27.93. Council finds, in a search through township, documents that B has not signed any declaration of office or bonds as security. B was notified of the amount he was short, and council required him to pay the amount to treasurer

on or before April 1st. B has paid no attention to, nor attended the council to explain, or taken any notice whatever of the council in the matter.

1. Was B duly appointed collector?

2. If so, did his term of office end as soon as the new collector signed his declaration and bonds?

3. If duly appointed, had B power to collect before signing declaration and bonds?

4. Is he liable to fine after this length of time under the circumstances?

5. Can corporation compel B to pay over this \$27.93?

6. Is anybody responsible to ratepayers if this sum cannot be collected from B?

Please advise what steps the corporation should take in the matter.

1. Yes.

2. Yes.

3. The collections were valid.

4. It does not appear that he would be liable to a fine, and we would not advise proceedings to recover the fine.

5. Yes.

6. No.

We would advise an action against him in court.

Snow on Farm Crossings of Railway—Rails on Highway Crossings.

199.—T. T.—1. The railroad runs through my land; there is a cut where my crossing is, and during the winter it drifts up with snow, and the snow-plough throwing in still more. The company does not want to shovel it. Who is the one who should do it? What am I to do?

2. Can a company, at the main road crossing, keep the planks and the rails at a level, or should the planks be higher than the rails?

1. We know of no statutory regulation requiring railway companies to clear snow from farm crossings.

2. See Question 137, in April issue. Rails may be one inch above or below the planks.

Councillor—Contract Completed.

200.—J. B.—A member of the municipal council (second deputy-reeve) drew \$70 on by-law, moved by himself, for wire fence along the public road—fencing his farm at township expense is what people call the deal here. Would this unseat him or what on his declaration?

The money having been paid over and transaction closed, nothing further can be done in the matter.

Bonus for Grain Elevators.

201.—E. E.—Can a township council buy a piece of land, \$200 in value, and give to a firm to build an elevator upon? We have a petition laid before us largely signed by ratepayers, praying the council to give the above bonus. Have we the power to do so?

Yes, after 1st July, 1897, under provisions of Municipal Amendment Act, which comes into force on that date.

Collectors or Bailiffs' Seizure.

202.—F. A. G.—A has his chattels seized by bailiff for rent for landlord, and while in possession of bailiff, but still on premises, our collector seized part of the chattels and sold them for taxes due on the premises. Was it legal, and could our collector do it?

The seizure by the bailiff for rent in no way disentitled the collector to seize.

Treasurer's Bank Account.

203.—EX-REEVE.—Has a municipal treasurer authority to withdraw on his own cheque, signed

as "John Smith, Treasurer of Blank," funds of the municipality, deposited in a chartered bank, in pursuance of sub-section 5, section 5, of the Municipal Amendment Act, 1893? The bank manager holds that, the money having been deposited to the credit of the municipality, it can only be withdrawn by direct authority of the council under seal, or by the treasurer if authorized by a by-law empowering him to sign cheques on behalf of the municipality. It seems to me that, under sub-section 1, section 250, of the Consolidated Municipal Act, 1892, the treasurer is custodian of all moneys of the corporation, whether on deposit in the bank or not, and the bank would be fully justified in cashing his cheques against funds deposited by him for account of the municipality. The point is this: Suppose a treasurer were to withdraw from the bank monies at the credit of the municipality on current account, and "skip out," could the bank be held liable by the corporation or by the treasurer's sureties for the money so lost?

The bank account should be in the name of John Smith, treasurer of the municipality of—. The treasurer's cheque should be sufficient, and his sureties would be liable for all monies not accounted for. See answer to Question No. 146, in April number, and also sec. 23 of the Provincial Auditor Act in this issue.

No Pay for Town or Village Councillors.

204.—W. M. R.—I noticed in your late February number folio 32 and section 42, a note of inquiry as follows: Subscriber—Can a municipal council legally pay themselves for services as councillors, etc.? This was answered by referring to section 231, chapter 42, 55 Vic., Consolidated Municipal Act, 1892. On looking over section 231, I find this only refers to township and county councils. Would you kindly inform me through THE MUNICIPAL WORLD if there is any statutory enactment respecting the payment of town councillors representing a population of over 6000? As there is a growing tendency to forego the honor and avoid the abuse and service without some form of remuneration.

Section 232 of the Consolidated Municipal Act provides that the head of the council of any county, city, town or incorporated village may be paid such annual sum or other remuneration as the council of the municipality may determine. This section was amended by chapter 50 of 57 Vic., by providing for the remuneration of aldermen in large cities. Under the present law, there is no enactment respecting the payment of town councillors.

Liquor in Bond—Assessment as Personal Property.

205.—J.—1. In assessing personal property, can an assessor take into consideration all liquor in bond, viz., matured and unmatured? 2. Also if bank holds a lien against liquor in bond does it exempt same from being taxed? If so, what proportion of the matured and unmatured should be taxed, providing the same quantity of both are in stock and bank claim is only for half the amount.

3. A has 450,000 gallons liquor matured and 450,000 unmatured, value of matured is \$125,000. Bank have lien for that amount, can we not assess the 450,000 gallons as personal, allowing the bank lien on the unmatured which is becoming matured every month?

1. Yes.
2. No. Half.
3. Yes. Assess excess value of liquor over and above liability.

Allen Not Councillor or School Trustee.

206.—L. K.—If a person was born and raised in Ontario and moves to the United States and takes the oath of allegiance to the American Government, and comes back here again, is he permitted to hold the office of municipal councillor or school trustee?

No. See section 73, Consolidated Municipal Act, 1892; sub-section 2 of section 9, Public School Act, 1896; section 7, Naturalization Act, Revised Statutes of Canada, 1886.

Roads—Selling Timber on Road Allowance.

207.—G. W. T.—In this township there are several roads that were originally run by a compass line and the fences at present in a great many places are seriously encroaching on the roads.

1. Can the council hold the roads by the said compass line?
2. Would it be sufficient to get a surveyor to centre the roads across each lot from centre of travelled road? or
3. What would be the proper steps to take to find out where each party has to remove his fence to without removing the said road?
4. There are also in the township certain roads that have never been opened up and unoccupied, and upon which in many cases is timbered land. There is no free grant land in the township. Now in whose power is it to sell the timber off such lands, the municipality or the Crown? There being as I said no free grant land in the township.

1. Yes.
- 2 and 3. Yes. Get a surveyor to locate the compass line, because it is this line which governs.
4. The municipality may pass by-laws to dispose of timber. See sub-section 6 of section 550, Consolidated Municipal Act, 1892, which authorizes by-laws for this purpose. See also sub-section 20 of section 479 of same act.

When Clerk May be Deputy-Returning Officer.

208.—F. D. N.—Can a clerk of a municipality act as a deputy-returning officer? See Consolidated Statutes, 1892, chapter 42, section 97, sub-section 2, page 282. It seems that a deputy could not report to himself.

Yes, when election is not by wards or polling subdivisions. See section 98.

Road Drainage—Outlet Liability—Clerk or Collector of Customs—Councillors or Commissioners—Borrowing for Current Expenditure.

209.—P. I.—1. Can a person whose land is lying alongside of a road and draining into road ditches be compelled to help take it off.

2. Or is the road supposed to be an outlet for every one for water and the council carry it on?

3. Can a person still act as clerk of a municipality if he is appointed collector of customs by the Government?

4. Can a council appoint one or more of their number to sell and look after certain jobs, and vote themselves pay for the same?

5. And if they do so contrary to law, what penalty would you advise?

6. Can a council borrow money to meet debentures and a small sum for running expenses, and borrow it all under the head of current expenses?

1. Yes, if it is a case within the Ditches and Watercourses Act.
2. No.
3. Yes.
- 4 and 5. Yes. See sub-section 2, section 479, Consolidated Municipal Act.
6. Yes.

Time for Appointment of Assessor.

210.—J. B. H.—In case a clerk has been appointed assessor and the time for appointing another has elapsed, what course is to be pursued?

Let the council appoint another. The lapse of time does not prevent the appointment.

Correction of Description—Land in Arrears for Taxes.

211.—J. H. M.—Referring to No. 131, page 55 of your March number of THE MUNICIPAL WORLD, under question of J. H. M., relating to "Improper Assessment, Arrears of Taxes and Sale," and your request for further particulars I will endeavor to explain by giving numbers of lots, names of parties, etc., with the request that the same be not used in your reply. The following is the statement of taxes returned against the north half of Lot No. 16 in the first concession of the township of West Hawksbury and the broken front of Lot No. 16 in said first concession for the years 1893, 1894 and 1895, stated on the rolls of each of said years, said to be assessed, as follows: North half 16, in the first concession, Richard Lawlor; Broken front 16, in the first concession, H. W. Lawlor.

The above lands were advertised for sale by county treasurer on the 5th February, 1897, when it was discovered that said lands were not the lands of Richard Lawlor and H. W. Lawlor, or the lands intended to be assessed, but should have been the north half of lot 15 and the broken front of lot 15 in the first concession of West Hawksbury, being the proper lands of Richard and H. W. Lawlor, and the same were consequently withdrawn from sale. The taxes on north half of lot 16 and broken front of lot 16 were always regularly paid. The mistake arose through the township assessor assessing the Richard and H. W. Lawlor parcels as north half and broken front of lot 16, instead of north half and broken front of lot No. 15. By reading the question in your March number, with above facts, I trust that I have placed the matter before you in a more intelligible and comprehensive form.

We are now of the opinion that the county treasurer may make the necessary corrections, and that property should be included in the next sale, but that the requisite notices, returns, etc., will have to be made the same as in ordinary cases.

Duty of Black-Knot Inspector—Liability for Bridge—Assessor or Collector.

212.—J. M. W.—1. Is it the duty of a thistle and black-knot inspector to canvass the section he has to oversee, or wait until complaints are made by pathmasters or others in said section telling him of thistles and black-knot uncut?

2. Would the township be compelled to build a bridge across a creek on a road that is very little used except for a short road to a grist mill, there being good bridges half a mile east and west of said road? In the summer season a very passable road is had without a bridge. Two farmers use the bridge to and from a part of their farms.

3. Can the same man legally hold the office of assessor and collector when all the taxes are collected before the time to begin assessing?

1. It is the duty of the inspector to canvass his section, and also attend to complaints received. See sections 4 and 9, chapter 202, R. S. O., 1887, and section 6, chapter 42, Act of 1893.

2. If it is a road which the council would have the right to close on the ground that it was not required in the public interest, there being other roads reasonably convenient, we do not think the council can be compelled to incur the expense of building a bridge.

3. Yes.

Drainage Act By-Law—Notices.

213.—J. A. T.—In a drainage by-law, where several municipalities are assessed, am I obliged, after having set out the report of the engineer or surveyor employed, to add the estimates and schedules of lands assessed in the several interested municipalities as made by said engineer and annexed to his report?

2. The engineer's report being made on notices for damages and our township being not the initiating municipality, am I obliged to comply with section 16 of Drainage Act, 1894?

1. In by-law passed by other than the initiating municipality, it is not necessary to set forth the schedules showing all lands assessed in the several interested municipalities.

2. You are required to give the information provided by section 16, to each person assessed in your own township.

Grant for Cemetery Improvements.

214.—W. H. N.—The municipality of G (village) has purchased lands from the adjoining municipality of N. G. for a cemetery. Has the municipality of N. G. the right to grant a sum of money to the municipality of G for the fitting and improving of said lands?

No.

Councillor or License Commissioner.

215.—T. W. C.—At our last nomination day we had just one more than the required number of councillors nominated; eventually, one, who had acted for 1896, retired; result—no election, but returned by acclamation. We have had two meetings, and to-day I discovered the new man was in office as license commissioner.

How can we proceed? Are his acts legal? It now appears he promised the clerkship to the man who retired in his favor. Unless his acts are invalid your humble servant is to walk out at our next meeting, the result of his promise. How should I proceed? If he goes out the man who retired will take his place without any election I presume.

We would not advise any action in the matter.

Liability for Repairs—Frontage Act.

216.—A. M.—I would like to have your opinion about frontage tax—whether property specially assessed for stone sidewalks, block pavement alleys, and block pavement street, is also assessable for general taxes for keeping up the other roads and sidewalks in repair, except the intersection of streets and streets in front of property not assessable?

You will find the sections 623 and 624 of the Municipal Act, 1892, section 624, reads that property specially assessed for making a street shall be exempt from general taxes for all similar works, etc. A by-law has been passed in conformity to section 625.

We are of opinion that property is liable for repair of all roads and sidewalks in municipality.

Notice of Motion—No Rebate on Taxes.

217.—J. N. C.—A gives notice that he will introduce a by-law at the next regular meeting of council, but is not present at said meeting, and fails to have by-law introduced at said meeting. B claims that he has to give another month's notice. A claims that notice having been given he can introduce said by-law at any subsequent meeting after the lapse of one month from date of notice. Who is correct?

2. At second regular meeting after notice was given A makes a motion that said by-law be introduced, which motion carried, and claims that sufficient, previous notice having been given. Is he correct?

3. Would said motion be sufficient, provided no previous notice had been given?

4. Can the council of the present year legally grant a rebate of taxes of previous year on property assessed as a manufactory but only run a very short time as such after time of assessment?

1 and 2. Section 18, of your by-law states that the law of Parliament shall be followed in unprovided cases. The Parliamentary practice is that all questions brought up under notice must be disposed of when called or laid over until some future date by resolution of the house, unless this is done, a second notice must be given before the question can be introduced.

3. The rules of some Ontario councils provide that notice may be dispensed with by a two thirds vote of the members present, without debate. The Parliamentary rule is that a motion may be made by unanimous consent of the house, without previous notice.

4. No.

Electric Light Poles on Street—To Remove.

218.—A. J. R.—This town gave a three years franchise to a party in 1893 to put in, equip, and run an electric light plant. Now, in case the town council cannot come to terms with the party holding franchise for another term after this franchise expires, can the council compel the party to remove his paraphernalia off the streets, such as posts, wires, etc., the town putting a plant in itself of another system?

Town cannot compel removal of poles by late contractor, but may by by-law direct the poles to be removed.

Collector's Seizure.

219.—J. Y.—Kindly give opinion to the following question: Our collector seized a fanning mill for the taxes due on a lot of land. The party who has been assessed for the said lot for years was moving away. The collector made the seizure after the mill was loaded in a wagon and on the highway, but in the township and in possession of the party who ought to pay the taxes. He is now threatened with a suit for illegal seizure by the company who made the mill who say that they hold a manufacturer's lien note on the said mill.

The collector's seizure is legal.

Collection of Taxes—Property to Distrain—Effect of Return by Collector.

220.—W. R.—1. Has the municipal council of the township power to extend the time for the collecting of the taxes after the time specified by the statutes, viz., 7th of April? If so, how, and by what process?

3. Can a ratepayer who has bought land that taxes has been returned against in 1888 and in 1893, and now put on roll of 1896, be made pay the said taxes? He claims there was sufficient property on the land to pay taxes when taxes returned.

1. By appointing a collector to continue the collection under the provisions of section 133 of the Assessment Act.

2. Yes.

Bank Failure—Municipality's Loss.

221.—J. A.—A municipal council by by-law appoints a treasurer, and orders all moneys to be paid into the bank to his credit, and only payable on the joint order of the treasurer and reeve. In the event of the failure of the bank, who will lose?

1. The treasurer or his securities, or the municipality?

2. Would the members of the council be personally responsible?

1. The municipality would lose the money.

2. No.

Tax on Dogs.

222.—S. H.—We are a town in the District of Algoma with all the powers and privileges of towns in Eastern Ontario.

1. Have the council power to pass a by-law at this or any time of the year to make owners of dogs to pay their dog tax at once?

2. Have the council power to pass a by-law to punish by fine or imprisonment any person who wilfully misleads the assessor or collector in trying to evade their dog tax?

3. Can the council by by-law or otherwise levy more than one dollar for a dog and two for a bitch?

4. Has the town of Thessalon power to throw off the dog tax altogether, the same as a county?

1. Yes.

2. No.

3. Yes.

4. Yes.

Taxes Payable by Owner or Tenant.

223.—CLERK.—A and B are jointly assessed as tenant and owner respectively of a farm situate in the township of Blank. The collector serves A (the tenant) with a notice for taxes, but has been instructed by his council not to unduly press anyone, as it had been a hard year. A neglects to pay the taxes and moves to another municipality, but still in the same county. The collector returns his roll and the said taxes as uncollected, and subsequently B (the owner) notifies the municipality that he refuses to be held responsible for said taxes, as the collector should have collected them by distress from A.

1. Can the municipality hold B responsible and charge against the land, seeing he was jointly assessed?

2. If B is not responsible, can the municipality proceed against A as for an ordinary debt, or what would be the proper step to take?

3. Would it effect the situation any if B had seized A's chattels for rent and had left nothing for the collector to distrain?

1. Yes if in county.

2. B is also responsible.

3. The collector could seize anything belonging to B, on the land or in the county to make the taxes.

Assess Interest.

224.—A CLERK.—A has a farm in a township in the district of East Algoma; resides on same, and makes farming his business; is assessed for farm. He also has \$400 in a bank at Sault Ste. Marie, which is outside of the township, but in the same district. Can A be assessed for the \$400? If not, can he be assessed for the interest on same?

A may be assessed for interest on money subject to the \$400 exemption under sub-section 24 of section 7 of the Assessment Act.

A Ditches and Watercourses Case.

225.—F. J. E.—A and B own adjoining farms. On A's farm there is a flat, wet field, from which a ditch or original watercourse had been, across the line fence into the farm of B, where there was a sink or basin that all the water used to sink as fast as it ran in. B has been cultivating his land and plowing and harrowing through this basin until he has got it filled up so as to stop the drainage of A's land.

1. Can A go into B's field and plow and scrape out this basin low enough to let away the water?

2. If not, what proceedings will he take to have it done, as A and B are not on good terms?

3. Can A prevent B from filling up said basin by harrowing over it?

1. No.

2. Proceedings should be taken under the Ditches and Watercourses Act.

Public School Board—Tie Vote.

226.—B. W. H.—There are six members on our Public School Board. In case the chairman votes, and there is a tie, three voting for the question and three against it, how is the question to be settled? Does the trustee in every case of this kind, who is assessed the highest, have the casting vote, the same as he has in case there is a tie in the election of a chairman?

Section 61 sub-section 4 of the Public Schools Act provides: "That a majority of the members of the board shall be necessary to form a quorum, at any meeting, and the vote of the majority of such quorum shall be necessary to bind the corporation." Unless a majority of a quorum vote for a question, it is negatived.

Cattle Running at Large.

227.—COUNCILLOR.—In order to prevent cattle from running at large within a municipality, is it necessary to pass a by-law? or are they already prevented from running at large by statute?

A by-law is necessary.

Collector's Appointment—Tenants in Part 2 Voters' List—Occupied Land.

228.—J. M. M.—1. Our township council for the last two years did not appoint their collectors (two) until September meeting of council. Should they not, by 55th Vic., chapter 42, section 1, sub-section 1, appoint them at their January meeting, or at latest at February meeting?

2. Should not township auditors examine assessment rolls when auditing the township accounts?

3. Are tenants, who are assessed for, say, \$400, but are non-residents, to be placed on Voters' Lists Part 2?

4. Are women to be placed on Voters' Lists Part 2 who are only assessed as tenants?

5. Should persons be placed on Voters' Lists Part 1 who are assessed as tenants, but against whom no property qualification is placed on assessment roll, they paying a rent, say, of \$24 per annum?

6. What is to be understood by answer to question 98, March, by land becoming occupied? Is it to be regarded as occupied if owner notifies the clerk to have his property assessed to him, although he neither lives on or works it himself or has it rented to another?

7. Should the property, mentioned in No. 6, if returned by county treasurer, as liable to be sold for arrears of taxes in 1897? How should assessor make his return, that is, as occupied or unoccupied?

1. Collectors are to be appointed as soon as may be convenient after the annual election.

2. Yes to verify the total value of property in the collector's roll.

3. Yes.

4. Yes.

5. No.

6. Yes.

7. Occupied.

Children's Aid Society Accounts.

229.—F. M.—Re question 133 in April number. There is a Children's Aid Society in our county town (Guelph). There was a girl under sixteen in this township (Garafaxa) had a child and was sent to the general hospital

(Guelph) during confinement and convalescence. Her parents in the meantime endeavored to proceed against her alleged seducer, but he stopped proceedings by hanging himself in gaol. After her recovery her parents, who are in poor circumstances, took her home and kept her there about seven weeks, when they received a card from the high constable of the county to bring her to Guelph and put her in the Children's Aid or Humane Society's shelter, which was done and the first thing we knew of the matter was a bill for board at \$2.00 per week. I wrote in reply repudiating all liability as we had never been consulted in the matter and I could find no trace of any commitment by two magistrates or judge or any other compliance with the act. Also that the case did not come under section 7 sub-section one being neither ill-treated or neglected. I might mention that being in the hospital had nothing to do with the matter as in consideration of a yearly grant we are entitled to send indigent patients there. Also we have a County House of Industry to which each reeve is entitled to send any one that he deems worthy. Do you think the township liable to pay the society under the circumstances?

Unless the mother and child are committed to the care of the society under the provisions of the act 56 Vic. chapter 43, the municipality is not liable.

By-Law to Prevent Interments.

230.—CEMETERY.—A village of 1,000 population, incorporated, has three burial grounds, all connected with churches which adjoin them, viz., Church of England, Presbyterian Church and Catholic Church. In the former two, lots are not for sale except to members of those congregations (in one case then only on having immediate need for same). The latter one does not sell lots, but furnish burial free to any of its members or people. All of the three burial places are in the village corporation. The municipal council have purchased a cemetery outside limits of corporation, part of which money has been raised by debentures, the by-law having been submitted to the electors and council.

Can the municipal council legally prohibit all burials in the three burial grounds already within the corporation limits? These grounds are also used by people from neighboring townships who own lots in them.

Yes. Section 496, sub-section 7, Consolidated Municipal Act 1892 provides that village councils may pass by-laws "for regulating the interment of the dead and for preventing the same from taking place within the municipality."

Taxes on Personalty Removed.

231.—Q. U. E. D.—A party was assessed in 1896 in this township for personal property (lumber). It is now claimed that the lumber is all removed and away. How is the collector to proceed to collect the tax?

If the collector was unable to make the taxes owing to absence of distress, they may be recovered by action at law.

Assessment Farm Property in Village.

232.—A. A. C.—1. Has an assessor the right to assess me for five acres of land, over which a stream of water flows the year round? This, of course, flows through a farm, and the adjoining land, which is uncultivable, being assessed nearly as high as my workable land, and which is really not worth half its assessed value; the cleared land being also assessed for more than its actual cash value.

2. If this clear land is rented for \$2 per acre, and the uncultivated land thrown in for the tenant paying the taxes, what would you consider a fair valuation to assess the farm at per

acre, the above rent being its actual value? The landlord furnishes all material for fencing, etc. The tenant does the labor, but no amount is specified to be done.

3. A has a farm in an incorporated village; his neighbor B has one just across the road, in an adjoining township. A's taxes are 90 cents per acre; B's are only 30 cents per acre, the soil, buildings, etc., being equal. Is A not assessed too high when assessed at the same value as B, when his rate is so much higher? B's farm was sold just recently for what it is assessed for and sold to the highest bidder, no one caring to pay more for it these times.

4. Because the sidewalk passes by the end of my farm, which is situated in an incorporated village, must I pay the full tax on sidewalks when I have nearly half a mile of mud road to walk without any sidewalk leading to the house, or can I obtain exemption or compel the council to build a sidewalk for me? A has a sidewalk to his door, but the bulk of his farm derives no benefit from it. Can he claim and secure exemption or partial exemption from sidewalks for the land that gets no benefit therefrom?

1 and 2. Except in the case of mineral lands, the assessor is required to assess lands at their actual cash value, as they would be appraised in payment of a first debt from a solvent debtor. See section 26 of Assessment Act.

3 No.

4. Any person may claim exemption by notifying council within one month after the time fixed by law for the return of the assessment roll, and the council may pass by-law in reference to the matter as provided by sub-section 2 of section 72, Consolidated Assessment Act

Debentures.

233.—J. H.—Long date by-law \$1500. Please give sinking fund rate for aforesaid amount for forty years?

Municipal councils cannot issue debentures for a longer term than thirty years, or for a less amount than \$100 each.

Ten Years Arrears of Taxes May be Collected.

234.—A TOWNSHIP CLERK.—The treasurer of this county made no returns to the clerks of the local municipalities of arrears of taxes as required by section 140 of the Assessment Act from the year 1876 to 1896. The county treasurer in 1896 (a new officer) sent out the returns for the then preceding three years and running back to 1872 and including all arrears from 1872 up to and including those of 1894, but as the clerks of the local municipalities had not had such for twenty years past, only one clerk made a return thereof to the county treasurer. In January 1897 the county treasurer sent out his list again adding thereto the arrears of 1895. The aforesaid arrears having been incurred by 10 per cent. added every year in default. The county council have appointed a committee to look over the said list and assist the treasurer to collect the same. The question is now raised can the county treasurer enforce the payment of arrears of taxes further back than three years. If they can be enforced further back than three years, will not the statute of limitations bar them at six years? If not barred at six years how far back can they be enforced?

We are of opinion that the lands in arrears for more than three years may be sold for taxes if the proper returns and notices preliminary thereto are made by the treasurers, clerks and assessors of the municipalities interested and that the

payment of taxes due for ten years may be enforced by sale.

Dog Tax.

235.—G. A. A.—Some say that when a bitch is splayed she should be assessed \$1.00, the same as dogs. What say you?

A \$2.00 dog.

Municipal Declaration of Office.

236.—J. R. B.—Should a man who acted as deputy-returning officer for 1896 and 1897 be appointed by the reeve auditor for the same municipality? And notwithstanding he was notified that he could not legally act, yet he took declaration and performed his duty as auditor, what might be the consequences?

There is no penalty for making declaration contrary to the municipal law.

The Municipal World.

A clerk of twenty five years standing who guides the destinies of two townships, assures us in a postscript to the following letter, that he is giving us his real opinion:

I beg leave to congratulate THE MUNICIPAL WORLD on its continued success, and on the high place it holds in the estimation of municipal officers throughout Ontario. While its style and general appearance are creditable alike to its printers and proprietors, its contents are most valuable to every one interested in municipal affairs. If anything was wanting to show you how high it stands in the confidence of municipal officers, the long list of questions asked and answered each month would be quite sufficient. Though the questions asked often are incomplete and sometimes quite unnecessary, showing that the persons asking them have not taken the trouble to examine the statutes or made themselves acquainted with municipal law, yet they are always patiently answered, and all important questions, in a way that shows both research and knowledge of the various subjects. Yet notwithstanding its great value and the fact that it is the only journal entirely devoted to the interests of municipal corporations, published in Ontario, there are township councils so penurious that they cannot afford more than one copy for the clerk or reeve perhaps. And, "O tell it not in Gath," there are some too poor to take even that one copy. Wishing prosperity to THE WORLD, I am, sir,
A TOWNSHIP CLERK OF 25 YEARS STANDING.

An extension of the Peterborough street railway is proposed.

Mr. James Beattie, of Fergus, has been appointed to succeed his father, the late John Beattie, deceased, who was county clerk of Wellington for twenty-six years.

No amendments were made this year to the School, Drainage, Ditches and Water-courses or Tile Drainage Acts.

The Ontario municipal system finds an exponent in THE MUNICIPAL WORLD, published in St. Thomas, which has come to be recognized by municipal officials and councillors, as an authority on the many mixed questions of procedure that perplex and worry them. Its editor Mr. K. W. McKay, is county clerk of Elgin, and is one of the best posted men on municipal matters in the Province.—*Montreal Herald.*

Statute Labor.

SHOVELLING SNOW.

During recent winters a great deal of snow-shovelling has been done, and it has been customary for the township councils to remit the statute labor to those who demanded pay for this work performed. The result has been that when the time for repairing the roads has arrived there is no statute labor to be performed, except at the expense of the township. This state of affairs would not be so bad if every ratepayer charged for his labor and was paid, but many, who consider good roads indispensable, do not charge. In this way they not only keep the roads in their own section in good repair, but as ratepayers of the township, they help to bear the burden of repairing the roads in other parts of the township where the residents have not interest enough in good roads to do their snow shovelling without charge.

Farmers who charge for every minute's work may delude themselves into believing that they are getting so much out of the municipality by shifting the burden onto other shoulders, but it is a short-sighted policy. Roads cannot be kept up so well and they share in the bad roads as well as their neighbors.

The councillors of the various municipalities will do well to look into this matter. If the township is to keep the roads in repair, it should be so understood, and then the council could consider the most economical means of performing the work.

Under the present system, after the statute labor has been used up in snow shovelling, no repairs are made on the highways unless complaint is made of the dangerous places in the road. It will be readily seen that under such treatment far greater expenditure will be needed to keep the roads passable, while they can scarcely be kept in good condition.

Now if the work were turned into the hands of the township, a number of men could be kept whose duty it would be to keep the roads right, summer and winter, thus saving considerable expense. The present mode of roadmaking hampers the council and something should be done to institute a new system.—*Uxbridge Journal.*

Assessment of Dogs.

These days when the assessor is making his rounds we are sometimes asked as to the minimum age at which dogs can be assessed—or rather at what age are owners liable to be taxed for such animals. In reply, we may say that the statute does not fix any minimum age, and hence it becomes the duty of the assessor to assess every dog without regard to age. We have heard of some municipalities passing by-laws exempting all pups under three months, but we do not remember seeing authority for this, although it seems reasonable.—*Newmarket Era.*

Collecting Taxes.

It may seem a little early to talk about collecting taxes, but it is none too soon to think of the best way of doing it when the time does come. The present method of collecting nothing before handing the roll over to the collector, and then let every one vie with his neighbor as to which can keep back payment the longer is the worst possible method that could be adopted, as no one feels that he should pay before his neighbor. The way to collect taxes early is to offer an inducement to pay them. Then every one knows that he will get his premium for prompt payment, and doesn't care who lags and loses his forfeit.

Several municipalities have their eyes open to the faults of the present procedure and are applying the remedy. The following plan is being adopted in many places: The roll is made out, and the clerk notifies each ratepayer of the amount and the terms of payment. The money is to be paid to the treasurer or the bank he may appoint. Three per cent. discount is allowed up to September 15th; 2 per cent. from then until November 1st, then taxes are payable at par until December 1st, after which 3 per cent. is charged by way of interest. By this means very little is left for the collector to do, and money is always on hand when required. Let other municipalities follow the good example, and, to do that, before it is too late and perhaps forgotten, the matter should be taken up at an early meeting.—*Cardwell Sentinel.*

Single Tax.

"Bystander," in the *Farmers' Sun*, refers to the single tax theory as follows: It is astonishing what a hold the fancy for laying all the taxes on unimproved land seems to have upon a certain class of minds. Not a week passes without bringing to the "Bystander" some passionate protest on this subject. How is it possible that land without improvements, which can yield nothing, should produce the whole of the public revenue? Is a vacant lot to pay the same tax as one of the same size covered with a department store ten storeys high and filled with valuable goods? Do not the departmental store and its contents require a good deal more than the vacant lot the services and protection of the Government, for the maintenance of which the taxes are paid? What are the "improvements?" They are nothing less than the wealth of the country. How is this to be exempted from taxation? The fact seems to be that the heart of the single tax men is stirred and their theory is suggested by the rise in the price of city lots.

Byers—What is your idea in getting vaccinated on your rheumatic arm?

Seller—Economy of pain. It couldn't make the arm hurt worse than it does already.

Publications Received.

Auditors' Report—United Townships Belmont and Methuen.

By-Law of Belmont and Methuen. P. Preston, Clerk.—To appoint township officers.

Neglect of duty is provided for by the following section :

And be it further enacted, that the overseers of highways be, and they are hereby required to have all fences trespassing on the highway, or lawful allowance of roadway, removed to their proper place. Also, be it further enacted, that any overseer of highways who does not make a return of statute labor by the 15th day of August next, shall be liable to a fine of not less than \$1.00 and not more than \$20.00. Any other officer neglecting or refusing to do his duty and subscribe the necessary declaration of office, shall be liable to a similar fine on complaint being made before any justice of the peace of the county of Peterborough, which may be recovered by cost and by distress any sale of the goods and chattels of such persons. And in default of sufficient distress being found, that the parties be imprisoned in the common gaol of the county of Peterborough, at Peterborough, for any time not exceeding twenty days.

Auditors' Report—Town of Gore Bay. J. S. Hawkins, Treasurer.

The report concludes by giving the treasurer credit for the manner in which the accounts are kept.

Proceedings, County Council of Oxford, January Session, 1897.

The House of Refuge report for 1896 shows the average number of inmates to have been 51, and the total cost per week \$1.65.

Auditors' Report—Town of Brockville. G. McLean, Treasurer. Total receipts, \$233,761.45.*Financial Statement, City of Brantford, 1896.* A. K. Bunnell, Treasurer. Total receipts, \$201,030.77.*Financial Report—Town of Fort William.* E. S. Rutledge, Treasurer.

An interesting feature of this report distinguishes between the controllable and non-controllable expenditure for the year. The total expenditure was \$44,975.18, of which \$9,982.69 was controllable. The total liabilities in excess of assets is \$37,972.38, and to offset this the following is referred to:

"Fort William has over 27 miles of graded streets, more than 13 miles of wooden sidewalks, 2,400 feet of tile sewer and 15,800 feet of wooden sewers."

Proceedings, Ontario County Council—January Session, 1897. J. E. Fairwell, Clerk.*Auditors' Report—Township of Pelham.* The council by resolution ordered a copy to be provided for each ratepayer.

The following interesting letter from the township clerk, Mr. J. C. Crow, of Ridgeville, shows that in Pelham at least the books are thoroughly audited.

Clerk's Office, Township of Pelham, Ridgeville, April 6, 1897.

Editor MUNICIPAL WORLD.

Dear Sir,—In previous years the annual audit here has consisted merely in comparing a

financial statement drawn off beforehand by the treasurer, with the vouchers in his possession to see that they tallied. No examination of the accounts themselves nor even of the entries in the treasurers cash book was made, and hence the audit fell far short of what is required by section 263 Municipal Act. Last years auditors probably realized that they did not do their whole duty, as in their report they recommended that "the auditors in future have access to the minutes of the proceedings of the council and other records." This would seem to imply that I as clerk did not produce these minutes and records as I ought but the fact is I was never asked for them. This years council however by a special resolution ordered me to be present at the audit and I attended with all my papers and the auditors carefully went over the council proceedings of the whole year and audited and examined every resolution, by-law and entry therein that authorized payment of money, as well as every entry as to money from pound-keepers, sale of trees upon highways etc., coming in for the treasurer and I got them to initial every such entry to show in future that it passed the scrutiny of the auditors of 1897.

The auditors discarded all statements prepared by the treasurer and instead took his cash-book, examining each entry of cash paid out something like this :

1. Examination of the cheques to see that reeve authorized the payment of the amount entered in the cash-book.
2. Examination of the council minutes to see that council authorized reeve to issue cheques.
3. Examination of the account itself, to see that it was vouched for and legal and that it corresponded in amount with the cheque and the entry in treasurer's book.
4. Examination of cheque to see that it was properly endorsed or receipted.

All this did not make near as tedious a task as one might suppose, for they took each session of the council by itself, compared the accounts themselves with the motion ordering their payment and the cheque issued on strength of said motion with the entry in treasurer's book placing a check mark upon each to show that it was audited, thus when they had got through the minutes of the several sessions of the year, the treasurer's cash-book was audited in so far as payments went.

They carefully audited the collector's roll statement, requiring me as clerk to produce the by-law or other authority under which I levied each and every rate in that roll, even to the production of a certified statement taken from the road lists of 1896, showing the amount of unperformed statute labor returned to be put in the roll. The annual returns of the several pound-keepers made on blank forms got from THE MUNICIPAL WORLD were of material use to auditors in testing accuracy of the entries in treasurer's books, of money received from that source, although in some instances the returns were not in very intelligible shape.

The auditors did not overlook the requirements of the statute as to the examination of treasurer's bond, nor did they neglect to speak very frankly as to the absence in too many cases of properly itemized and certified accounts. As a result of their allusion to this irregularity, the council has adopted a standing rule which, if lived up to will obviate a recurrence of this fault; this rule appears in your April issue.

The auditors also ventured to tread upon what some might call dangerous ground. This township has an invested school fund of \$17,500, the interest from which each half year (\$527.24) is apportioned among our schools, and the Pelham part only of the unions upon a basis of acreage. The auditors—though they do not just say so—think to distribute this income on a basis of acreage is illegal, and they deal with it in their report, they're contenting themselves with saying that it is inexpedient and unjust. As a result of their reference to the matter the largest school in the township (which happens to be a union with but 850 acres, as compared with some of the other sections whose area is

over 3,000 acres) has taken the matter up and is coming to council to ask an increase in area, and also that this income be apportioned upon a basis of attendance or some similar just method.

On the whole the work done by the new auditors has been much more thorough than at any previous time, and they were inspired to make this careful audit chiefly from reading your articles in THE WORLD from time to time, and especially the articles by Accountant Neff.

Auditors' Report—Township of Elderslie. W. W. Hogg, Treasurer.

The comprehensive manner in which the debenture accounts are referred to in this report shows that the books are kept in a very orderly and correct manner.

Minutes, By-Laws and Auditors' Report—Township of Beverley. W. McDonald, Clerk.

This is one of the few townships in the province in which the proceedings and by-laws are printed annually. The volume for 1896 covers over 110 pages, and contains a great deal of information that is never brought to the attention of rate-payers in other municipalities. Among the special statements are "Abstract of collector's roll in school sections," and the clerk's report as division registrar. This is addressed to the council, and contains interesting information compiled from returns received during the year.

Merchants' Association Review. Published monthly, at San Francisco, Cal., by the association for the purpose of improving municipal conditions in the city.

A resident of Dereham township was recently proceeded against at the instance of the county attorney for violation of the act re registration of vital statistics. He pleaded guilty, and was fined \$5 and costs, in all \$20.50. Division registrars should not hesitate to report all delinquents to the proper official, as directed by the act, and in that way bring this important duty prominently before the public.

Referring to the final report of the royal commission on vaccination issued last fall, the *Lancet* says: "The first point which stands out prominently is the absolute unanimity of the commission on the great question as to the protective influence of vaccination against small-pox. Not a single member of the commission, including those who represented the anti-vaccination party, can deny its influence."

Investigating 11,036 attacks of small-pox in English towns, they found that the small-pox rate of fatality on 2,297 unvaccinated was 35.6 per cent., whereas among the 8,739 vaccinated persons the fatality rate was only 5.2 per cent.; and under ten years of age the rate among the vaccinated was only 2.7 per cent.; as contrasted with 36.2 per cent. among the unvaccinated at the same age-period.

The Public Health.

The care of the public health is paramount to all things, for unless a people are healthy they cannot attend to business and the municipality suffers. Therefore, it is that in all communities laws affecting public health matters are of necessity more or less arbitrary, for many, without regard to consequences, will not observe hygienic or sanitary rules and so endanger their neighbors as well as injure themselves, which latter is not of so much moment. With this knowledge and that of the absolute need of protection from all sources of disease, the Legislature has from time to time passed laws governing health matters and conferring various powers upon boards or officials to act for the care and protection of the public health.

REPORT CONTAGIOUS DISEASES.

The public health law requires the physician and all others knowing of contagious diseases in the municipality to report the same to the board of health officer. At first sight it may appear the reporting of some of these is superfluous, but a little study of the reason for including all will satisfy the most skeptical that full knowledge of the existence of any of them in the municipality is of moment to the public health.

Typhoid fever, while not considered contagious, should call the health officer's attention to its cause. Is it an isolated case? Then, perhaps, it may have been contracted elsewhere, and due care of the discharges by the doctor and those in attendance will prevent its spread. If several cases are present or developing, some direct cause is at hand, and the health officer's attention is first directed to the water supply. He, as health officer, should investigate the cause of the outbreak, and, reporting to the board the result, measures may be taken that will be of permanent benefit to the health of the community.

PHYSICIANS AND PUBLIC HEALTH.

The relation of the doctor to the board is important. He is of the profession that must deal with disease, and in his hands the physical well-being of some portion of the inhabitants is placed by them for care. He should be of the first, therefore, to aid the health authorities in their work of rendering the place where he lives more cleanly and healthy, and, therefore, more attractive to settlers. When called to a case of contagious disease, he should promptly notify the health officer, and aid in taking all precautions against spread. While this duty may be and is called for by the rules of the board, it is also called for by higher motives than mere obedience to the mandates of health authorities; it is in the interests of all the inhabitants that contagion should be guarded against, and to no one more than the doctor. Where, in his daily rounds, he sees matters in such an insanitary condition as to be of menace to health, he should use his influence to have them

changed, and if that fails, advise the board that it may take measures to do so. The aid physicians can render to constituted authority to improve the sanitary condition of a municipality is greater than most doctors think, for they are fitted by their studies to understandingly pass upon such subjects, and the people naturally look to them for guidance in matters pertaining to health.

INDIVIDUAL EFFORT.

If more general knowledge of what tends to improve the public health could be disseminated, more support would be given the efforts of those who try to carry out the law. If citizens would aid in making their municipalities healthy by seeing that no insanitary condition exists on their own premises, both they and their neighbors would be better off. If owners of tenement houses would see to it that such places were in and of themselves sanitary, the health authorities could more easily guard against the danger from disease coming from the inmates. But it is found that such work is more than neglected. Where the poor, from necessity, have to crowd together in buildings with improper drainage, which is enough of itself to cause disease, the chances of sickness breaking out and spreading is greatly increased. The people may be but able to earn enough for the bare necessities of life, and with scant and poor food the condition of the body is depreciated. Add to this, conditions which they cannot control; impure air, foul emanations, from drains and other places, insufficient ventilation of rooms—matters which can be prevented; and a combination is effected which one can only wonder does not cause more disease in our closely-settled districts than is shown by statistics. Certain diseases, when grafted in such places, become almost endemic. The germs find fitting soil in which to grow, and, though lying dormant at times, appear in some cases never to entirely die out, asserting their presence from time to time when atmospheric conditions are such as to further their activity, when nothing short of most energetic measures will eradicate them. Those owning such places should understand the danger is not confined alone to those living therein. It may be carried by the tenants to houses where they work, houses in which science and ample means combined have in every way rendered as safe from disease as human ingenuity can make them, and cause death to the more favored inmates. Insanitary conditions in the better class of houses are equally dangerous. The danger may not be so far-reaching, but it is close to the dwellers, and their own interest is to remedy it. Still it is found too often the health board must make peremptory orders to save the people from themselves. It appears that money expended in such matters is considered as money wasted, for nothing shows for the expenditure, and belief of danger is not easily induced until practical

experience of its presence has caused a loss more deeply felt than that of the almighty dollar.

A PUBLIC DUTY.

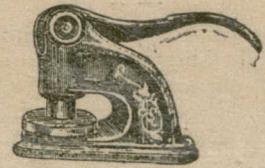
In the social economy all must do their part for the maintenance of the municipality and law and order. This is a self-evident proposition, for without it no common policy could be maintained, and a relapse into the old style of "might makes right" would follow. So in the matter of protecting the public health, charged by law upon legally constituted bodies, whose authority is recognized by all, the great work must be participated in by others not officials if the welfare of the community is to be properly preserved. Unless the people support the officers charged with the execution of the law which they, through their representatives, have enacted, the will of the people becomes absurd and of no avail.

SUPPORT THE LOCAL BOARD.

The work of the health board, therefore, while its performance is to be carried on by those appointed to the office, is one in which all not only have an interest, but all should bear their part. When conditions of menace to health are known to exist, information should be given the board, that efforts may be made to improve. Where public needs clearly indicate works of public sanitation, which cannot be carried out except by the suffrage of the inhabitants, the future benefit should be more considered than the present cost; for not only are they adding to their own healthfulness, they are insuring to those who come after ample protection, or, at least, the ground work on which more can be done if more is needed. War is a state to be dreaded. All play their part if it has to come and all strive to avoid it if possible. Public interest from the rostrum to the work bench is excited, and everyone does his share to protect the common country from its danger. It is taken as a visitation of the Deity, and the preventing of it is to be looked after by boards of health and doctors. It is an enemy more powerful and more fatal than the greatest nation, but because we must all die the question of entering into a fight with disease is not one to arouse great interest unless the outbreak becomes, or is likely to become, of great magnitude. Then there is a rushing and a fevered effort to do in short order what would not have to be done if all had recognized the importance of the work in their daily routine and kept their own places in such a state as to prevent disease gaining a foothold, or had continually given aid and countenance to the health authorities in their efforts to the same end. "Cleanliness is next to Godliness," is an old saying, and in one sense it must certainly be true, for many are more Godly than clean. By cleanliness alone can disease be successfully kept under, and the people have this matter as much and more in their hands than do the officials.

Books for Municipal Officers.

Presses.



The latest improved seal presses for municipal clerks, school boards, etc., will be supplied on short notice. Sample impressions, with price sent on application.



Blank Books.

Minute books—size of paper, 10 x 15 inches good paper, strongly bound, flat opening and lettered on back as ordered; 300, 400 and 500 pages. Prices on application.

Minute books—size of page, 8 x 13 1/2 inches, good linen azure paper, strongly bound, flat opening, and lettered on back as ordered; 300 pages, 400 pages and 500 pages. Prices on application.

Special Treasurer's Cash Books, required by Municipal Amendment Act, 1893, printed headings, good paper, strongly bound, fiat opening, size of paper 10x15, lettered on back as ordered.

300 pages.....	\$4 50
400 pages.....	6 00
Ledgers, same size and style of binding.	
300 pages.....	3 75
400 pages.....	5 00
Journals, same size and style of binding.	
100 pages.....	2 00
200 pages.....	3 00

Minute books, ledgers and journals, foolscap size, well bound. Extra value.

200 pages.....	75
300 pages.....	1 00
400 pages.....	1 25
500 pages.....	1 50

Blank books of every description to order.

Statute Labor Lists.

We have prepared a New Form of Statute Labor List, containing space for thirty names, with duties of Pathmaster, and special instruction's by the Provincial Instructor on Roadmaking. These should be used in every Township.

Price per 100 - \$2.00

The Trade Supplied. No Samples.

ADDRESS,

The Municipal World
ST. THOMAS

Ontario Statutes, 1897—We have made arrangements with the Queen's Printer, and will be prepared to supply any number. Special terms to municipalities ordering more than one copy. Send in your order and secure the statutes as soon as issued.

Consolidated Public Health Acts—With amendments to date—These should be supplied to the members of every local board of health. Price—20 cents each, six for \$1.

Consolidated Municipal and Assessment Acts, 1892.—Price \$1.50.

Jones' County Constables' Manual, or Handy Book—Compiled from the Criminal Code, 1892-3, with schedules of fees, crimes and punishments, the court and jurisdiction, all in such a compact form that it can be easily carried in the pocket. This book is excellently printed and bound in red and gold. Just the book required by a constable, and very useful to a magistrate. The work is correctly compiled from the criminal code. Price 75 cents.

Clark's Magistrates' Manual—3rd edition, revised, enlarged and improved—In the preparation of this edition of the Manual, the English and Canadian cases decided since the publication of the last edition are all noted, together with the numerous changes of the statute law and criminal code of 1892. To justices of the peace, mayors and Reeves, who find it necessary to act as a magistrate in their municipality, this book will be found very useful and save them the trouble of looking up and interpreting the statutes in complicated cases. Price \$5, leather.

The Canadian Lawyer—2nd edition—It contains just what you want to know. It is reliable, being compiled by a lawyer in active practice. It is practical, containing those points arising most frequently in every day life. It contains over 225 forms, which alone are worth more than the price of the book. Price, in cloth, \$1.50.

The New Conveyancer—By H. A. O'Brien, Barrister—Has been prepared with great care and research, and embodies important changes not made in any other Conveyancer published. The forms are concise, but complete, useless verbiage being omitted. Full explanations are given, so as to make each form adaptable to varying circumstances. It can safely be used by students and other unfamiliar with legal terms. Bound in half calf. Price \$3.75.

Lytle's Rate Tables—For Collectors' Rolls—This valuable little work is intended to assist clerks in entering taxes in the collector's roll. It gives rates by tenths of a mill, from one to nine and nine-tenths mills. The author, a clerk of considerable experience, knowing what was wanted, issued the work, which should be in the office of every clerk. Price \$2.

Drainage Laws—Consolidated in one book, with amendments of 1895-6, neatly bound in cloth, complete index. The Drainage Act, 1894—The Ditches and Watercourses Act—The Tile, Stone and Timber Drainage Act. Price 30 cents.

Ditches and Watercourses Act, 1894, with Amendments of 1895—By Geo. F. Henderson, Osgoode Hall, Barrister-at-Law.—A Handbook of Procedure, containing the recent changes in the Statute Law with judicial interpretations of the same. The copious annotations, explanatory references and a carefully prepared digest of reported cases in Ontario Courts bearing upon the subject make the work of especial use to township engineers and surveyors, as well as members of the legal profession. Price \$1.

Collectors' Duties—By J. M. Glenn, LL. B., of Osgoode Hall, Barrister-at-Law—For the information of collectors of taxes in Ontario. This valuable pamphlet contains the provisions of the law relating to the collection of taxes, with explanatory notes and decisions of the courts affecting the same. Forms, etc. Price—paper, 50 cents; cloth, 75 cents. The Municipal World, publishers, St. Thomas.

Assessors' Guide—By J. M. Glenn, LL. B., of Osgoode Hall, Barrister-at-Law—For the information of assessors and municipal officers. A complete guide for the assessment of property in Ontario. All difficult sections of the Act are explained, with notes and decisions of the courts affecting the same. The office of assessor is a most important one, but heretofore no comprehensive guide to the duties of the office has been available. Price—paper, 50 cents; cloth, 75c cents. The Municipal World, publishers, St. Thomas.

Assessor's and Collector's Guide—In one volume—Cloth, \$1.25.

Arrears of Taxes.

The following forms will be appreciated by all clerks and treasurers having returns to make in connection with arrears of taxes.

Clerk's notice of uncollected taxes, per dozen.....	\$0 20
Section 135	
Municipal clerk to county treasurer, non-resident tax roll, per quire.....	75
Section 121	
Collector to treasurer, statement of uncollected taxes, per dozen.....	25
Section 135	
Municipal treasurer to county treasurer, statement of unpaid taxes, per dozen.....	25
Section 145	
County treasurer to municipal clerk, list of lands liable to be sold for arrears of taxes, per doz.....	25
Section 140	
Municipal clerk to assessor, notice with list of lands liable to be sold, per dozen.....	25
Section 141 and 142	
Municipal clerk to county treasurer, occupied return, per dozen.....	25
Section 143	
County treasurer to municipal clerk, statement of arrears to be entered on collectors' roll, per dozen.....	25

Treasurer's triplicate receipt books.....	3 50
Certificate of sale for taxes per dozen.....	25
Section 173	
Treasurer's tax deeds, per dozen.....	50

Line Fences Act.

R. S. O., Chap. 219.

1. Notice to opposite party.....	
Section 4.	
2. Notice to fenceviewers.....	
Section 4.	
3. Fenceviewers' award.....	
Section 7.	
Line Fences Act, each 10 cents.....	

Public School Act Forms.

Clerk's notice to trustees with blank requisition on council for school moneys	
Notice by township council re alteration of boundaries of section.....	
Section 81.	
Assessor's report of equalized assessment of union school section.....	
Section 91.	
Agreement for engagement of teachers...	
Notice to parent or guardian of neglect to educate child.....	
Truancy Act section 14.	

PAGES

MISSING