# The 3thmicipal iclorld 

Published Monthly in the Interests of Every Department of our Municipal System-the best in the World.

CONTENTS.


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We desire to ensure the regular and prompt delivery of this journal to every subscriber, and request that any cause of complaint in this particular be reported at once to the office of publication. Subseribers who may change their address should also give prompt notice of same, and in doing so should give both old and new address.

## CALENDAR FOR MAY, 1892

## 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, section 252.

Last day for passing by-law, to alter School Section Boundaries.-Public Schools Act, section 81 .

County Treasurers to complete and balance their books, charging lands with arrears of taxes. - Assessment Act, section 152.

Liquor Licenses to be dated from Liquor License Act, section 8 .

Last day on which swans or geese may be killed.
Last day on which beaver, mink, muskrat, sable, martin, otter, or fisher may be killed or had in possession. - Act for protection of game, section 6.

Arbor Day.
2. Assize Court opens at Cobourg.

Chancery Spring Sittings open at St. Thomas and Kingston.
4. Assize Court opens at London.

Supreme Court of Canada sits at Ottawa.
9. Chancery Spring Sittings open at Sandwich and Belleville.
10. Court of Appeal sits at Toronto.
12. Chancery Spring Sittings open at Sarnia.
15. Last day for issuing Tavern and Shop Licenses.-Liquor License Act, section 8 .
16. Chancery Spring Sittings open at Simcoe.
20.
23. " " Chatham.
24. Queen's Birthdiy.
25. Chancery Spring Sittings open at Lindsay.
26. " " " St. Catharines.
31. Last day for issuing Wholesale Liquor Licenses,-Liquor License Act, section 8 .

Chancery Spring Sittings open at Peterborough.

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ST. THOMAS, MAY 1, 1892.

## Municipal Institutions.

The words "Too much taxes" furnish us with a clue wherewith to understand and explain the origin of Municipal Institutions. Many events recorded in history, - sieges, marches, deadly battles and romantic plots,-have owed their origin to questions of taxation. The issue has been tried over and over again in every country and in everyage, with various results. How much the taxes shall be and who is to decide how much they shall be are always questions of the greatest importance. A very large part of what has been done in the way of making history has been to settle these questions, whether by discussion or by blows, whether in council chambers or on the battle field. To explain what taxes are it only needs to be pointed out that in every municipality some things are done for the benefit of all the inhabitants, and that one person is concerned just as much as another. Thus roads are made and kept in repair, school houses are built, engines are procured for putting out fires, and public libraries, cemeteries, and poor houses are provided for. Money raised for these purposes is paid by the inhabitants, each one turnishing his share. This shows that taxes are private property taken for public purposes. The municipal corporation takes your money and is supposed to return value in shape of good roads, schools, etc.

The question as to what a man receives for the taxes he is called upon to pay is exceedingly interesting and of vital consequence to the ereffre of the people. The
hard-fught butles hard-fought battles that occur in almost every municiapality, when municipal legislators are required to be elected, show that in the present day the people are fully alive to the necessity of having competent and experienced men to decide how much their taxes shall be. Our municipal institutions govern and control the collection and expendiure of taxes by the people. Improvements that are continually being made in the laws governing these institutions are suggested first by the representatives of the people, who find them necessary to the exercise of that freedom in the management of their own affairs which was secured to them by the sieges, marches,
deadly battles and romantic plots of our forefathers in Great Britain many years ago.

## Courts of Revision.

During the present month courts of revision of the assessment will be held in nearly all of the municipalities of the province. If a municrpal council consisis of not more than five members, such members shall be the court of revision ; if of more than five members, the Council is to appoint five of its members to the court of revision. The jurisdiction of the court is limited to the exercise of the powers expressly given $t_{0}$ it by the st itute. Its function is to try all complainti in regard to persons wrongfully placed on or omitted from the roll, or assessed for too high or too low a sum. Such complaints are: First, of any person complaining of an error or omission in legard to himseli; second, of a municipal elector, thinking that any person has been assessed too low or too high,etc.; third, of the assessor where it appears that there are palpable errors. The roll, as finally passed by the court, except as to cases appealed, and for which special provision is made, is to be valid and bind all parties notwithstanding any defect or error committed in or with regard to the roll. The court is not only to try all complaints of persons assessed too high or too low, but of complaints of persons wrongfully placed upon or omitted from the roll. It is the duty of a court, when a person appeals against an assessm: nt, and appears to support his appeal, to decide the complaint either one way or the other. The persun appealing is entitled to a decision on his appeal before he can be made liable to pay any taxes in respect of the assessment against which he appealed. Until d cided, the assessment is, as it were, withdrawn from the assessment roll.

The proceedings for the trial of complaints are that the assessor, in assessing, must leave for every person named on the roll. a resident, or having a place of business within the municipality, and trans. mit by post to every non-resident who shall have requested his name to be entered thereon, and furnished his address to the assessor, a notice of the sum at which his real and personal property has been assessed. If upon inspection of this notice the person finds an error or omission in regard to himself, he must, within fourteen days after the time fixed for the return of the roll, give notice thereof in writing to the clerk of the municipality. It the notice has not been delivered by the assessor, the assessment might be held as invalid. If the notice is served and the party omit to appeal within the time mentioned, the assessment is binding. The roll is to be considered as returned only when it is in the possession of the clerk with the certificate properly signed and sworn to. If this is not done by the first of May, but on some day thereafter, the
right to appeal against the assessment roll exists for fourteen days after this date.

Persons may not only complain of errors - or omissions in regard to themselves, but any elector who thinks that any person is assessed too high or too low may make a complaint. It is the duty of the clerk to advertive in a newspaper the time on which the court will hold its first sitting, and cause to be left at the residence of the assessor a list of all complaints against his roll. and to notity all persons in respect of which a complaint has been made. All this must be dune at least six days before the sitting of the court.

Any alteration of the roll made otherwise than under a complaint, according to law, would be as it were no alteration, and so regarded. In the case of palpable errors needing correction, the court may extend the time for making complaints ten days further. If errors of this kind appear and are of sufficient importance, a complainant is necessary, and sub-section s 8 of section 64 of the Assessment act provides that the assessor may for such purpose be the complainant.

Members of councils and municipal officers should be very careful in the examination of the work of the assessor, and see that all errors or omissions are brought to the notice of the members of the court of revision for correction ; this is necessary, especially where new and intxperienced assessors have been employed. If the roll is properly corrected, complaints as to omission and errors in the voters' list, and unequal assessments, about which people generally complain only after they receive their tax notice, will be avoided. Many courts of rural municipalities are on the habit of receiving appeals on the day of the meeting of the court, and of correcting errors then brought before them. While there may be no injustice done in considering appeals thus informally made, still to adopt this proceeding is contray to the provisions of section 64 , sub-section 4 of the arsessment act, which states "that no alteration shall be made in the roll unless under a complaint formally made according to the above provisions."

## Queen's Courts.

The necessity of having a royal coat of arms over the judges' bench in court roous, and a flag to be raised during court, was brought before several county councils during the January $s u s s i o n$ this year. The high court judges in one instance were reported to have stated that until the coat of arms and flag were provided they would not hold court in the county.

The judges when holding assizes and in the administration of justice represent Her Majesty. That administration was one of the functions of the sovereign in early times. The sole executive power of the laws is vested in the person of the sovereign, and it follows that all courts
of justice which are the medium by which she administers the laws are derived from the power of the crown.

In all the courts the sovereign is supposed, in contemplation of law, to be always present; but as that is, in fact, impossible, she is there represented by her judges, whose power is only an emanation of the royal prerogative.

It follows, then, of course, that the courts during their sitting should be, as they invariably are, conducted with becoming dignity and decorum. In England the judges of assize are met by the sheriff at the border of the county and conducted to the assize towns with all the ceremony that would attend the person of Her Majesty, and all the places for holding the courts are to have all necessary and suitable appointments and accommodation for the purpose.
the royal coat of arms is emblazoned in all the Queen's courts because from remote times nations, as well as individuals, distinguished themselves by particular emblems or ensigns, and communities and states are entitled to their use. They are arms of dominion borne by sovereigns as annexed to their territories. Hence they are to be used in all the colonies and possessions of Her Majesty, as well as in the United Kingdom of Great Britain and Ireland.

## THE FLAG.

As soon as men began to collect together for common purposes some kind of conspicuous object was used as the symb 1 of common sentiment, as the rallying point of the common force, so that from time immemorial it has been the custom, now recognized as inexorable, to set up the flag in all the British possessions at home and abroad, to mark the presence of the sovereign or his or her representative.

When the Queen changes her residence from one royal palace to another the royal standard of England, floating in the breeze, marks which of them she is in for the time being, for that is where Her Majesty is then holding her court ; and the national ensign, in like manner, floats over every place where ber representatives hold her courts throughout Her Majesty's dominions.

Milk may be the vehicle of disease, either from being taken from an unhealthy cow, or by absorbing germs in the course of careless handling. In the absence of inspection no one can be certain of the source from which their milk supply is brought, whether clean or the reverse. But with a thorough inspection by the health officer, the citizens can be better satisfied on these points. The inspection is also a warning to the dealers that they must keep their business at a high standard. It would be easy for the health officer to gloss over any case of insufficient care or indifference to cleanliness, but he should do his duty fearlessly and conscientiously.

## CORRESPONDENCE.

This paper is not responsible for opinions expressed by correspondents.

## No More Statute Labor.

To the Editor of The Municipal World:
Sir, - The move made in the council of the township of Malden was not simply to repeal the by-law requiring the commutation in money of all statute labor, but was intended as a step farther in advance, by entirely abolishing all statute labor. What objection was tound to the present system was from those who lived in the front of the township, who claimed that thereby they lost their share of the road tax. This objection is now being met by again dividrng the township in road divisions, and expending in each the amount of money raised in it.

The fault found with the wnole system of statute labor is that it is an unjust tax, falling more heavily on the poor than on the rich, and cannot be expended as economically as township funds, and is a large amount of extra work for the council, clerk, assessor, collector, treasurer, and auditors-in short, is a "relic of barbarism" which has been too long imposed on a suffering public.

The probability is that the ratepayers will vote directly on the subject at next municipal election, and there is a reasonable hope that alter this year "statute labor" will be a thing of the past in this township.
Henry Atkin.

## A Provincial Association.

To the Editor of The Municipal World :
Dear Sir,-It had been running in my mind, tor some time before Mr. Neilson published his Miscellany, that a journal of low cost was urgently needed by those engaged as officers, in minor muncipalities particularly, whereby sume of the more perplexing points in our municipal law, might be elucidated, and practical suggestions afforded, by means of which they might be assisted in the business of their oftices.

The work he so well and so opportunely begun is, I am glad to see, being continued and extended, so that while remaining a help within the reach of the humblest municipal official, it will, by reason of its larger purpose, continue to draw an ever increasing number of readers to its pages, and lead to more fruitful and gratifying results.

Perchance, when your columns have grown wider and longer, I may have a word or two to add to the common fund of municipal business, but meantime I am chiefly interested in the topic put forward in your last number, viz. : the necessity for the character and scope of an associa tion of municipal officers.

With due deference to your expressions
ex cathedra, I am strongly of opinion that as a preliminary to the formation of any county associations a meeting should be held at some central point in the province, during the present jear, to which every municipal officer should be invited, accompanitd with a request to take with him a well considered list of such difficulties and objections as he has met in the pursuit of his duties.

It will, I think, be conceded by those having very good knowledge of the municipal law, that many of its provisions are obscure in meaning, difficult of interpretation, and apparently contradictory, and if so much shall be conceded, surely it is high time steps should be taken to get rid of these embarrassing and dargerous difficulties, the more so in view of the extended application of the municipal code, and the necessity for its thorough comprehension by all classes of the community The result of discussions, and the interchange of ideas, at such a meeting could be embudied and set forth in a petition to the governmient, and thereatter further changes could be effected through the medium of your journal or the county organizations propused. It might not then be inadvisable to consider how best to choke off the army of legislative tinkers of the act.

Yours, etc.,
W. L. H.

Parry Sound, 21 st March, 1892.

## Clerks' Salaries.

To the Editor of The Municipal Worid:
sir, - There have been many opinions expressed in reference to the low remuneration municipal clerks receive, and several propositions made as to how their condition may be improved. One that seems to me very reasonable is this: that an effort should be made to secure the passing of an act whereby municipal clerks would receive a salary in proportion to the number of names on the assessment roll. As to what that rate shuuld be, I am not in a position to say, but would suggest, however, that up to 750 names the clerk should receive filty cents per name, and for all over that number ten cents per name, in addition to the usual extra fees for registration of births, voters' lists, courts of revision, etc. It is evident that of all musicipal officers, the clerk, with his ever-increasing duties, receives the lowest remuneration. The legislature, though they are constantly imposing new duties and fixing greater penalties on clerks, have never considered the very low remuneration they receive, but leave it to the councils of the municipalities, who know very little of the many duties of the clerk. I should like to hear the opinions of other persons interested as to the best way to secure legislation to remedy this matter.

> Yours, etc.,

## ENGINEERING DEPARTMENT.

$$
\begin{aligned}
& \text { A. W. CAMPBELL, } \\
& \text { eL.S., c.e., A.m.c.s., c.e., } \\
& \text { EDITOR. }
\end{aligned}
$$

## Municipal Engineering.

Now that the spring is again upon us I would call the attention of our municipal authorities to the abominable state of what we term our public roads.

It is interesting to note that while some unimportant differences exist in European countries in the details of management and m intenance of the public roads, these countries are practically unanimous in their policy of placing the impurtant roads under the direct management ot the general government and of paying the expenses of construction and maintenance out of the general funds of the state. The result has been most salutary. The splendid facilities for the moving of travel and traffic over these improved roads, have shown the wisdom of placing the important roads under the care of skilled engineers and workmen, and the object lesson thus taught has borne fruit in the wonderful improvement of the provincial roads, which are maintained under management of the local authorities

I have heard Canadian farmers say that they were opposed to having the public roads put in charge of civil engineers ; that they had no desire to be "scientific," and were opposed to "scientific" management of public roads. I think I have heard you say this. Let me tell you, in the most friendly way in the world, that you could not, to save your soul, help being scientific. You are scientific when you paint your house, put tallow on your boots, grease your waggon axle, hone your razor, smoke your hams, fumigate your hennery, etc. That patent incubator of yours is a perfect marvel of science! It is not wise to think a man is more scientific than you are simply because he may know a thing or two in his particular line of business that you do not. He might object to your knowledge for the same reason, for in many things your superior wisdom makes you more scientific than he is. Besides,your average civil engineer is likely to be one of the best fellows in the world; if he is worth his salt you will find him wide awake, practical, and interesting, and with a head full of good sense. He is always looking for ideas and will concede your superior knowledge of faruing and be glad to learn any valuable thing that you may tell him. I e may not know much about farming, but he can show you how to build a road as good as the best in the world and one that will last for forty generations. He will tell you that it needs something besides horsepower, axle grease, and profanity to move a loaded waggon from farm to market; that the harder and smoother your road is
made the shorter your distance becomes from farm to town, and that less power will be required to move your produce.

Did you ever wonder why it is that the great railroads of the country are constantly improving their road-beds, adopting improved rails and employing "section gangs" to constantly keep their track in the best condition? I will tell you why it is. Years ago it was found that the cost of running a great railroad line was decreased by every improvement which tended to lessen the grades and make the track smooth and hard; and the best engineering talent in the world has been employed to bring these railroads to their present condition of excellence. Twenty-five years ago, before the general adoption of the long solid-faced steel rails, the power required to move the rolling stock was considerably greater than at present, All due to the improvement of the tracks and road-beds.

The practical improvement is this : a good road-bed pays ; it saves power, shortens distance and time, increases speed, insures comfort and safety, and is, in whatever way you state it, a good investment. Now the waggon by which you haul your loads to market bears the same relation to the road that the rallroad car beas to the steel track; the car and the waggon are both vehicles, and in the earlier days of railway traffic railway cars were drawn by horses just as waggons are drawn upon the common roads, and just as street cars are now drawn in cities. The ordinary street car drawn by two horses weighs 5000 pounds ; the open car used in summer will seat fifty passengers weighing 7,000 pounds ; total 12,000 pounds or six net tons, and this load is drawn by a team at the rate of six miles an hour without difficulty. The wheels of your waggon are made round and true ; they turn upon axles as smooth and well lubricated as those of a car ; your horses are as good as those employed in the street car service, and you have every facility for moving large loads quickly and cheaply, except the single requirement of a good road. Of course I do not intend to argue that waggon loads can be hauled upon a first-class road as cheaply as upon the steel railway track, but I have shown you enough to convince you that the ordinary dirt road is in no way fitted for your business, and that a wonderful contrast exists between such a road and the well made highways of other countries.

Another thing which your engineer will teach you is that work to be done cheaply must be done in a systematic way; that the cheapest way to care for a road and to keep it in repair is to place it in the charge of some person who will be held responsible for its condition throughout the entire year. In your township the roads are mended or "worked" once, or at the most twice a year, and for the balance of the year are neglected. Even wher the warm weather of spring has dried up a considerable portion of the
road so as to make it fairly passable great mud holes are found here and there in which the farmers frequently become stuck with heavy loads, causing no end of delay and trouble. It simply shows the kind of neglect which exists all over this country, and which grows out of the inefficient, shittess and irresponsible methods by which our country roads are cared for. A chain is no stronger than its weakest link and a road is little better than its deepest mud hole. You might be able to haul a ton of hay over that dirt road for a mile on either side of this mud hole and yet your team would be stuck at this point with a load of half that size.

This is an important question and one which most of all concerns the farmer. Look at it in another way. Suppose that you and half a dozen of your clear headed neighbors should form a kind of partnership and make a contract with all the other farmers in your county by which you should be required for a period of ten years to du all the hauling of farm produce between country and town. You will find that under present conditions you will have to feed and care for 10,000 horses every day; that you will have 5.000 waggons to keep in repair, besides an immense number of harnesses; that you will be required to hire a great number of drivers ; that your bill for horse feed, harnesses, repairs, blacksmithing,- etc., etc., would be a constant and enormous drain upon your resources, and that for several months in each year your work would be done at an enormous loss. Suppose that you should sit down with your co-partners for the purpose of devising a way for curtailing expenses and making the business profitable. Clearly enough the first question in order would be that of reducing the number of horses and hired help and of devising some way by which more and quicker trips could be made and larger loads hauled between farm and market. There is one way in which this could be done and which stands prominently above all others, and I will leave you to consider what that is. Every county is a kind of partnership corporation, in which we all hold more or less stock, and in which as intelligent citizens it is our duty to devise means for carrying on the business with as little loss and as much gain as possible.

Samples of water should be examined from time to time, and where condemned as being unpotable, the well should be filled in.

The keeping of swine should not be tolerated in thickly settled towns or villages. They are not only a nuisance to the neighborhood in which they are located but they often prove dangerous to the public health. Town councils should pass stringent laws to prohibit the keeping of swine in towns and villages.

## Koads and Roadmaking.

## Highway Culverts.

## v.

The question as to what kind of material is the best for building culverts is one which is at present engaging the attention of municipal authorities.

During the past few years the use of vitrified pipe for culverts under country roads has grown enormously, and at the present time culvert pipe has almost entirely displaced the old box culverts of timber, formerly so commonly in use. Although its first cost is usually a little more than timber in the long run it is always found to be cheaper because of the lasting qualities of the pipe and its convenience in laying. Timber culveits are continually getting out of order ; constant watching and frequent repairs being needed to keep them in a serviceable condition, and at the best they will last only a few years, while well-burned vitrified pipe of the proper thickness, once properly laid, needs no further repairs, and experience shows that it will last for a great number of jears.

The too-common way of laying culvert pipe has been to dig a trench, put the pipe in carelessly and cover it up. This is wrong. The bottom of the trench should be rounded out to fit, as nearly as possible, the body of the pipe from the lower surface up to the horizontal centre line ; then cut little depressions in the bottom of the trench to fit the sockets, so that when the pipe is laid its entire lower surface, from end to end, will rest solidly on the ground. When the ground is soft or sandy this cannot be done, but the same result may be obtained by carefully ramming the loose earth under and around the lower surface of each section of pipe, up-to its horizontal centre line, after it is placed in position. When this is done properly it is a matter of no consequence how high the bank is above the pipe, for it cannot be broken by the weight of the earth. If the face of the bank is solid and not likely to cave or slide the end pipe needs no protection other than to secure a firm rest for their lower surface. Sometimes the earth will be found hard enough to obtain this without protection ; it not, then a bulk head of some sort should be made to receive the end of the pipe. If, however, from the heavy rains or overflows, the bank is liable to be undermined, then this parapet wall should be extended up high enough to give the desired piotection. This bulkbead may ordinarily be built of plank, as its object is merely to keep the end section of the pipe in its proper position, but stone or brick is better. The joints should be put together with good cement, plenty of it, and not much sand in the mixture ; care should be taken that the inside of each joint is scraped out when cemented, in order that no loose cement will be left projecting into the pipe, which, when it
hardens, will help to check the discharge.
In northern latitudes, where severe cold prevails, the culvert should have a good fall, and be so constructed that it will drain itself, for if the pipe is allowed to stand partly full of water, as would be the case wnere the outlet of the culvert was so low as to admit of back water, the expansion of the water in freezing is liable to burst the pipe, it the water rises in it more than enough to half fill it.

When the capacity of one pipe is not sufficient, two or more may be laid side byside. This practice is quite common and there is an advantage in it, in that the water wulld not need to rise so high to utilize the full capacity of the pipes, but they should be placed far enough apart to secure a solid bed for each pipe.

1 have aimed to give, in a general way, the main points to be considered, necessarily leaving much to the discretion and judyment of the engineer in charge of the work, but we du urge the importance of tw ? things, viz., use only the best culvert pipe, and use ordinary care in putting it in. If you do this the result can safely be left to take care of itself. Don't use inferior or second class pipe or common sewer pipe and expect the best results from it.

## Streets and Street Pavements.

A street in a city or town where the best ordered modern devices for promoting the comfort, convenience and health of the inhabitants have been introduced, should provide upon and beneath its surface, first,for the accommodation of ordinary travel and traffic, second, for a drainage of the surface and subsoil, third, for conveying away the facial and liquid refuse, called sewerage, and fourth, for conducting water and gas to the inhabitants.

A few suggestions in regard to sewerage will not be probably out of place before proceeding with the description of street pavements. The importance of sewers in their relation to the health of a people cannot well be overrated. Those of ancient times were generally designed to receive or convey away both the facial refuse and surface water, and those of some of the best sewered cities of the present day have been planned and constructed with the same object in view. In districts where sewerage is used for euriching the land the question of its separation from the rain fall may be an important one. On the other hand the surface drainage of streets that are closely built up, or where the traffic is heavy, is quite as impure in time of moderate rain fall as any sewerage, and it might be unwise to allow all of it to flow directly into the fresh water courses of the neighborhood in localities where the purity of these streams could be preserved by passsing it into the sewers, inasmuch as sewers are or should be water tight, as otherwise the contamination of the surrounding soil and consequently of the atmosphere by leak-
age would be the certain result. They in no sense, when properly constructed, act as drains by lowering the subsoil level. In well paved streets very little of the rain fall is absorbed by the soil, but finds its way into the sewers or other channels provided for it, and were it not for the unpaved areas, including back yards and unimproved lots, the question of drainage-ing the soil in buit up streets would not perhaps possess great importance, especially if the soil be of a sandy or gravelly character. It has been shown in Great Britain from carefully prepared statistics that the death rate from pulmonary diseases was reduced fifty per cent. by sewering certain towns in such a manner as to lower the subsoil water by drainage, while in other towns sewered with impervious pipes throughout, with no provision for drainage, there was no decrease in the death rate from consumption. Some provisions for subterranean drainage should therefore be made without using the sewers for that purpose, although the laying of sewers alone by cutting through the various impervious strata invariably results in the drainage of the surrounding earth to a greater or less degree. It is easy in constructing the sewers to arrange an effective system of subsoil drainage, generally at a moderate cust: by adopting one of the following plans

1st. The method of perforated inverts gives, wher the invert blocks are laid, a series of continual channels in the lower portion of the sewer. The joints between the invert blocks are left open on the sides and bottom, but are closely filled and pointed with mortar between the sewer and the longitudinal channels to prevent the escape of sewage into the latter.

2nd. Make the foundations of the sewer itself serve the purpose of a blind drain by forming it of well compacted, broken stone, and place on either side a vertical layer of straw, hay, or fine brush to prevent the choking of the drain with soil.

3rd. Make a blind on each side of the sewer by filling in with broken stone or a mixture of stone and coarse gravel instead of ordinary soil.

## County Poor Houses.

Session after session county councillors discuss the advisability of erecting a house of refuge for indigents of the county. The feeling in favor of such an institution is gaining strength throughout the counties where poor houses have not yet been established. The following from the Mail brings to public notice the state of affairs existing in one of the eastern counties: "Poverty has brought more of the inm ates of the Peterborough jail into custody than crime. A report has consequently been made by the Ontario inspector of prisons which requires the county either to build a separate ward for these destitute persons or provide a poor house In the event of the former suggestion being adopted the counts must pay the entire cost, but should they build a poor house the On tario Government will contribute one-fourth of the outlay. It has been a frequent complaint that rural municipalities do not provide for their poor, but either ship them to the cities or put them into jails. The Government will do well to insist upon a reform."

## Water Supply. <br> Water Waste. <br> III.

In this country the question of water waste prevention has been sonsidered by the Water Commissioners only within the last ten or fifteen years But it has now in our large cities become a question of vital importance. The present water systems of many cities were laid out in times when the population was much more scattered, and the amount used per capita much less than the present minimum allowance; and as a consequence a supply that was calculated to furnish abundance for 75,000 inhabitants has failed to satisfy the demand of 40,000 . The result is not entirely due to the fact that the people now use more water than they formerly did, but it is largely on account of the amount wasted. The amount that is sufficient (including the water used in the manufacture and cooking of his food) is usually stated by authorities as forty gallons per day per capita. The statistics for the year 1889 show that the average amount used in cities with over 10,000 inhabitants is about sixty gallons per day per capita.

The waste may be considered to consist of, first, a slip in the pumps which increases the apparent waste but by which no water is lost. This amount is usually very small, and with good pumps does not exist. Second,errors caused by the recording apparatus of meters. These should be discovered and corrected by testing the meters every few years. The usual effect is to make the amount used appear smaller than it is. Third, leaks in mains and at hydrants and valves. These can be discovered by the use of a waterphone or large inferential meter. Large leaks in the mains are usually very noticeable, even above ground, and there is nothing like hot lead to stop them. Fourth, the largest and most difficult to check are those liaks caused by bad plumbing, poor fixtures, or leaving the faucet open "so as to have the water handy in the morning." Streams of water are not, as many people believe a safeguard against the entrance of sewer gas. The gas finds it much easier to enter through a trap into which water is dripping than through the same trap filled with still water.

That this waste is enormous I have tried to show ; that it is unnecessary you will probably admit; that it should be stopped appears reasonable! Which method of doing this is best is largely dependent on circumstances. In the old country, inspection of the premises seems to work very well, but here, upon the free soil of Canada, even the foreigners object to such treatment. Metering the supply and charging each man with what he gets gives better satisfaction than any other scheme proposed.

Where meters are to be tried, the following questions are usually asked: will the knowledge that the water is paid for
lead to its too restricted use? Can this be reniedied by a minimum rate? Would tenants fix the plumbing? Would meters make house inspection unnecessary? How many inspectors would be required ? What would be the expense? Should the city pay for the meters? Would the interest on the outlay be more than the cost of the es isting extra plumbing? Should fittings be stamped ?

In answer to these questions I can say: the understanding that water is paid for leads to a more economical use. In but few cases has it been considered expedient to establish a minimum amount for the water bill. The saving of water has usually been effected by replacing poor fixtures by good, and placing all fixtures in running order rather than by cutting down the amount of water used. The question of inspection must be decided according to circumstances; one man can read and repair 500 meters each quarter of the year; thus a much smaller force will be required than for house inspection. The inspectors should always report location ot suspected leaks or waste, and should be competent to examine the su, $\mathrm{s}^{-}$ pected premises if the owner desires. A case occurred in Grand Rapids, Mich., last year where a leak in a pipe in a green, house was discovered, through which $4.500,000$ gallons a year were escaping into the sewer with the knowledge of the owners.

Who should pay for the meters? is a subject upon which there has been considerable discussion. Sometimes tie owner puts a meter in at his own expense, but the most satisfactory course is for the city to furnish, set, and repair all meters.

Whether it is cheaper to pump the water now wasted or to put in meters can best be shown by supposing that a city estimates the loss of water at $2,000,000$ gallons a day, which can be saved by putting in 1,000 meters, other losses not being considered. The meters cost on an average $\$ 20$ each, making a total annual interest on outlay of $\$ 1,000$. The repair bill at fifty cents a meter would be $\$ 500$. The salary of two men to read and repair the meters would be $\$ \mathrm{r}, 200$ a year. Clerical work would be no greater than where the people pay a certain rate for each fixture. Hence the total cost of meters would be $\$ 2,700$. On the other side, to pump $1,000,000$ gallons costs from $\$ 6$ to $\$ 12$, depending on price of coal and distance water is pumped. Suppose we pay $\$ 8$ for eich $t, 000,000$ gallons, then we find that $2.000,000$ gallons a day would cost $\$ 5.840$, or over twice what it would cost to save this amount by putting in meters. He would be an exceedingly poor business man who would not pay fifty cents to save a dollar. The city would be much more foolish to expend one dollar of the peop'e's money to buy them fifty cents worth of goods.

As it is impossible to furnish the people "water as free as air" it would be the duty of the water board to see that every person
gets all that he pays for, and that the people are not charged an exceedingly high rate. A reduction in the price of a few cents for a thousand gallons of water will gladden the heart of many a poor washerwoman, and leave many a workingman more money to invest in luxuries more dear to his heart than bubbling water.

## Salary vs. Fees.

The system of paying public officers by fees instead of by salary is wrong for several reasons : Ist, By the fee sy;tem the officer generally seems to think that he has to do very little to earn the fees he gets, that they are his by a sort of political right, whereas those paid by salary generally have to earn their pay. 2nd, Those paid by fees often receive out of the pockets of the people far more than the service rendered calls for, and very little check can be had over them, as the public very seldom know what they are paying. 3rd, The fee syster is not a fixed rate of remuneration for a given service not open to abuse, as the officer appointed may often overcharge, very few of the public being acquainted with the statutes regulating their charges. 4 th, The officer, not himself doing the work, farms it out to others at the lowest possible cost to himself, the result being that the work of the office is often very improperly done, to the annoyance, loss of time, and expense of the public.

A councillor for the Township of Cramahe, who was elected in January, was unseated because of being a bondsman for a tax collector last year.

The Barrie Council have decided to bury no more paupers. All subjects, whose friends do not assume charge of their burial will be handed over to the Inspector of Anatomy, to be by him forwarded to the Medical Schools, as provided for by the Anatomy Act.
Councils generally have to borrow money from banks to carry on their affairs each year. Sume business men do the same, but not if they are wise and can help it. We think it would not be difficult to accumulate money enough to keep ahead of obligations and always have funds to meet expenses. A certain sum is raised every year. If a municipality could get a little ahead it would save the bank interest, which is generally a big item.

Township councils have now the power to abolish entirely the statute labor system, under which, everyborly will admit road-making has been a huge farce. As the London Free Press says, it is to be hoped that some of our advanced rurul municipalities will break the ice in abclishing this fossil statute labor system and raise the money for building and repairing roads by the usual method of taxing.
The township of Rochester has abolished its by-law imposing a dog tax. This is done to let the township out of paying damages for sheepkilled by dogs. Parties getting sheep killed would sometimes swear that the animals were worth far more than they actually were, and the township would have to foot the bill. If a farmer has sheep or other animals killed in Rochester now, he will have to come on t ie owner of the dog.

Kingston City Council has been badly affected by politics. The Liberals and Conservatives banded themselves together with the result of a tie and deadlock. It was a long time before the civic committees were struck, whereas in most other municipalities of the provinge the committees had already done a considerable share of work. At a recent meeting the members discussed the late Sir John Macdonald and Mr. Mowat, and charged each other with being renegudes to their party, in a way which must have been highly edifying to all who attended the Council to see the city's business transacted. The struggle to get possession of the spending commirtees perhaps tells the secret of the interest politicians feel in municipal affairs. A Council run on party lines should be especially watched by the ratepayers.

## LEGAL DEPARTMENT.

H. F. JELL, Solicitor,

> Editor.

## Legal Decisions.

## BERNERDIN VS. MUNICIPALITY OF NORTH DUFFERIN.

This was an interesting case from Manitoba, heard and decided by the Supreme Court of Canada at a recent sittings. G., in answer to an advertisement, tendered for a contract to build a-bridge for the municipality of North Dufferin, and his tender was accepted by a resolution of the Muntcipal Council. No by-law was passed, authorizıng G. to do the work, but the bridge was built and partly paid fur, but a balance remained unpard, for which B., to whom \&'. häd assigned the contract, notice of the assignment having been given to the councit in writing, brought an action. This balance had been garnisheed by a creditor of G., but the only defence urged to the action was that there was no contract under seal, in the absence of which the corporation could not be held liable. At the trial there was produced a document, signed by G., purporting to be the contract for the building of the bridge. It had no seal, and was not signed by any officer of the municipality. It was held, reversing the judgment of the Manitoba Court of Queen's Bench, that the work, having been performed, and the corporation having accepted it, and enjoyed the benefit thereof, they could not now be permitted to raise the defence that there was no liability on them because there was no contract under seal.

VILLAGE OF NEW HAMBURG VS. COUNTTY OF WATERLOO.

Judgment on appeal by the defendants from the judgment of Ferguson J., in favor of the plaintiffs in an action, brought under 53 Vic., ch. 50 , section 40 ( 0 ), to compel the defendants to maintain a bridge built by the plaintiffs over the River Nith, otherwise Smith's Crpek, where it flows through the village of New Hamburg, along Huron street. The principal question was whether the river in question came within section 534 of the Municipal Act, as being a stream over a hundred feet wide, and to solve this question it was necessary to determine whether the measurement was to be from the top of one bank to the top of the opposite bank, or whether it was to be at the average high water mark, as the appellants contended, or how otherwise. The court held that the evidence did not support the finding of the learned fudge ; that the proper way to measure the stream was across the natural channel. If the plaintiffs think that they can establish that the width of the stream crossed by the bridge in question, ascertained in the way
pointed out, is over 100 feet, they may have a new trial on payment of costs, electing to take it within ten days ; otherwise their action will be dismissed with costs

## M'KELVIN VS. CITY OF LONDON.

Judgment on motion by the defendants the city of London and the defendants Colwell to set aside the verdict and judgment for the plaintiff for $\$ 250$ in an action for damages for negligence tried before Macmahon. I, and a jury at London, and to enter a non-suit or for a new trial. The injury to the plaintiff occurred while he was driving a horse and sleigh on the highway at the corner of Palace street and Princess avenue, in the city of London, the runner of his sleigh coming in contact with a large boulder which had been placed there by the defendant Colwell, the plaintiff's horse and sleigh being overturned and the plaintiff thrown from his sleigh, and in his endeavor to raise his horse, then lying on its side, he sustained a fracture of the right leg. The principal contention of the detendants was that the damages were too remote. The court agreed with the trial judge that the damages were not too remote and dismissed the motions of both defendants with costs to the plaintiff. The deferdants, the city of London, to have no costs in the Divisional Court against the defendant, Colwell.

## JONES VS. THE CORPORATION OF THE TOWN OF PORT ARTHUR.

This was a motion to continue an inspection restraining the defendants from passing a by-law, providing for the raising of $\$ 5,000$ for the purpose of purchasing real estate for the use of the corporation. The real estate, when purch ased, was to be presented to the Dominion (iovernment for the purposes of a site for the post office and custom house. Although this fact was not stated on the face of the by-law, the by-law had been submitted to the ratepayers and passed by a small majority, but had not had its final reading by the council. It was held that the corporation had no power to pass a by-law for the purchase of land to be devoted to the above purpose, and that the words "for the use of the corporation," used in suh-section 1, of section 479, of chapter 184, of the Revised Statutes of Ontario, 1887, do not mean merely "for the benefit of," and that although the by-law was not bad on its face, the proper way to draw a by law is to state on its face the purpose of $i$.

A very singular case has been before the courts for some time, and it will be probably many months before we hear the end of it. As it contains points of considerable interest, we give the story as far as it has gone at present. Three prominent men of Waterford, Ontario, built a block of business premises on the main street of
that town. The boundaries of the street had not been definitely decided, but when they were it was found that the new block encroached some six feet upon the street. The owners of the building were proceeded against for allowing a nuisance and were fined. They appealed, but the result was an order to remove the "nuisance" within three months. This they failed to do, and the county judge allowed a writ of de nocumento amovendo to issue, which enjoined the sheriff to pull down the projecting part of block at the owners' cost. The barrister in charge of the owners' interests held that the county judge had not the power to issue this curious writ, but that it was a matter for the High Court. He succeeded in obtaining a writ of certiorari during the recent term, so that proceedings were stayed on account of the irregularity, and will proceed during the ensuing term to apply for a rule nisi whereby the present procet d ings will be quashed. The case gains interest from the fact that the writ of $d e$ nocumento amovendo is said to be the first that has been issued for a hundred years. The matter may still be brought before the High Court, and if so, the owners are liable to a fine of almost any amount, and repeated fines until the "nuisance" complained of is removed. There seems to be a difference as to the term which may be applied to an encroachment upon adjoining property, for there is a case recorded in which, by a mistake, a house was erected with one side wall, just its thickness, nine inches, on the adjoining lot. In this case the owner was procetded against, not for a " nuisance," but simply for encroachment, and when the sheriff was ordered to tear down the wall he found he could not do so without injury to that part of the house touching the wall on the other side, and clearly within the lot of the house-owner. He had no right to enter upon the lot or touch anything therein, and so far as we have been able to discover, the matter had to he left in this state.-[Canadian Architect.

The following from "The Canada Law Journal," of the 16 th March, 1892 , we think is worth reproducing:- "The Legıslative mill of Ontario is again grinding out alterations to various acts and alterations and altered amendments thereof, and especially in reference to the subjects so dear to those of the rural population namely, assessment law, and municipal matters generally. There are already a score of these before the House for consideration. We have heard nothing lately of the proposition for a biennial session. It is doubtful whether there will ever be a government strong enough to suggest such a change; but it would be a great saving of expense to the country, and would allow people time to see the working of a law before a dozen so-called amendments knock it into "pi."

## QUESTION DRAWER.

Subscribers only are entitled to opinions through the paper on all questions subimtted if they pertain to municipal matters. Write each question un a separate paper on
one side orly.
J. C. - What is meant by "local improvements" ${ }^{\text {in }} 53$ Vic. Chap. 55 Sec. I? "An act respecting exemptions from municipal assessments." Please answer in next number.
Such public improvements as benefit the lands in a particular locality, the cost or expense of the construction of which is to be paid and borne only by the owners of the lands benefitted thereby; such cost or expense being assessed and levied against said lands according to the amount of benefit derived by each parcel of land from the making of such improvenients. Public works coming under the head of local improvements are of various kinds. We refer our correspondent, for example, to section 612 et seq. of the Municipal Act, and to the drainage clauses of the same act.
E. G.-School Act 1891 , Sec. 82, provides for appeal to county council regarding alteration, erc., of school sections. As there are no county councils in the districts of Muskoka and Parry Sound, to whom would the parties appeal ?

There is no provision made for an appeal in the case mentioned. Section 41 of the Public School Act, sub-sections I and 2 , provide for the formation and alteration of school sections in unorganized townships, and sub-section 2 provides also that no such section shall in length or breadth exceed five miles in a straight line. Section $4^{2}$ exempts from the payment of rates for school purposes any person whose place of residence is at a distance of more than three miles in a direct line from the site of the schoolhouse, urless a child of such ratepayer shall attend the school.
Wroxeter. - When does the open season commence for speckled or brook trout?
Speckled trout, first day of May.
PrLek-Can the clerk of a township legally hold the office of commissioner in drainage works, or be appointed to the office of enginaeer works, or the provisions of the Ditches and Watercourses
Act? Act?
We are of opinion that he could notthe two offices seem incompatable. If the clerk were receiving remuneration for his services as engineer or commissioner in drainage, we hardly see how he could make the declaration of office in the statutory
Parry Sound, T. U.-I would like to know through the columns of your paper what course a municipality has to take to set aside the provisions made in the statutes for the dog tax. Must action be taken by the ratepayers first by petition, if on, be taken by the ratepayers first by petition,
case? case?
(2) I would also like to be informed if it is compulsory on a council to return a list of all lands in arrears for taxes to the sheriffs in these districts, or can the council retain them in the hands of or can the councir retain them in the
another collector from one year to another, and add the amount of arrears to the next roll? The sale of iands for taxes, in these districts, does not seem to be productive of any good results except to create a revenve for the
sheriff sheriff.
(3) On the 15th our council received the collector's report of urcollected taxes, and there was about $\$ 270$ still uncollected of 1891, and about half of it was very doubtful, but the collector had good hopes of the other half if he had further time. The council determined to return the doubtful ones to the sheriff, and retain the others until the issue of the next collector's roll, if any remained unpaid until then', and if so to add the arrears to the new roll with $10 \%$ for costs and interest The business was done by bylaw ; I would like to know if it is legal?
(I) Section 2 of Chap. 214 , R. S. O, 1887, defines the course to be pursued in this case ; there does not appear to be any special mode provided of bringing the matter before the county council. It could be dune either by petition or through the municipality's representatives.
(2) Sections 1, 4 and following sections of Chap. ${ }^{17}$, Ont. Stat., 1889, if referred to by our correspondent, will fully answer this question.
(3) It is the collector's duty, before returning his roll, to realize the amount of unpaid taxes in any year by distress of the goods and chattels of delinquents, as provided in the Assessment Act, and should only return as uncollectable the amount of the taxes in this way. We cannot find any statutory authority for the passing ot the by law referred to by our correspondent.
T. C.-In this village, the G. T. R. runs north of village; about forty rods south of R. R. are portions of the farms, but all laid out in village Pots, many built on. The farms to ist concession are all in village. Can council assess the vacant lots as village lots, or must they be assessed as farm property, part of their farms yet unsold?
If we could assess them as village lots the owners would sooner sell them, and at more reasonable prices.
If the portions of the farms laid out into village lots are still unimproved as village lots, and are used and worked by the owners as part of their farms, we think they should be valued and assessed as farming lands. There would be no harm in describing the lands on the assessment roll by therr village lot number.

Councillors - (I) Have we as a council power to give a grant to the telephone company to assist them to bring the telephone into our village, that is, independent of the ratepayers, or, in other words, without the voice of the people?
(2) The other question is this: Can we as a council give a grant to the trustees of our school withnut their asking for it, that is, if we as a council wish to, and agree to do so ?

The reason that I ask the last question is that our school is a union, and when the assessors made their award they gave the township part of the section one quarter of the trustee levy, wl en the one-fifth was their just proportion. Uan we as a council make up to the township part of the section by giving a grant to the trustees ?

> (1.) No. (2.) No.

Essex.-(I.) Ten years ago this municipality constructed some special drains, and issued and sold debentures for the full amount of the work, while the work was done by contract for $\$ 242$ less than the estimate.

Can the ratepayers whose property the tax was levied upon, recover back their proportion of the surplus with ipterest, either as cash or rebate of taxes ?
(2) Who is responsible, the council as a corporate body or individually, for not enforcing a contract after bonds had been taken for the proper fulfilment of a contract let by public competition?

A special drain estimated at $\$ 1,260$. A section was sold at public auction for $\$ 106$; estimate of this sectiin was $\$ 260$. Bonds taken, and after a portion of the work was dune $\$ 40$ was paid on it. The contractor failed to go on and complete the work, and neither the council nor engineer asked the bondsman to go on and complete the work, but the council went on and resold the work for the full estimate.

This by-law requires the engineer to enter into bonds for $\$ 900$, also allows $40 \%$ of the contract to be kept lack from the contractor till the work is accepted.

Now who is responsible for the damage sustained, the ratepayers whose lands are specially benefitted and are so levied for the work over and above the general rates of the township, or the engineer, or the councillors who went on and resold the work ?

It is certain that the ratepayers are not to blame through any fault on their part, yet they are taxed for it all the same.
(3.)-I buy a farm in 1886. I pay a lawyer to search the title. He gets a certificate from sl eriff and county treasurer stating that there is nothing recorded against the said lands.
In August, 1891, a loan is effected. Another search made with like results. But in the fall of 1891, when the tax collector calls, there is an item of $\$ 45.51$ arrears of taxes.
Is there any redress, and against whom ?
( 1 ) Assuming that the drains were constructed under the drainage claims of the Municipal Act, the council may from time to time amend the by-law already passed for the construction of the drainage works to refund the surplus (if any) to the then owners of the land, pro rata, according to the original assessment. See Municipal Act, sec. 573 , sub-sec. 1.
(2) We consider that the engineer who appears to have been appointed commissioner to let and superintend the constructions of the drainage works, responsible for the proper carrying out of their agreements by the contractors.
(3) We do not consider the subject matter of this question of general interest to municipal officers, and think our correspondent had better consult some legal practitioner in his neighborhood.
G. J.-We have a school section which has two schools about one mile apart. Each school has only one teacher and admits pupils of all grades as if it were the only school in the section, but they are both under one board of trustees.
According to section 109 of the Public Schools Act of 1891 , are the trustees enititled to $\$ 150$ or $\$ 200$ from the township funds? The council gave the trustees $\$ 150$, but they claim $\$ 200$. Kindly answer in your next issue and oblige.

The section of the Public Schools Ast referred to enacts that the municipal council of every township shall levy and collect, in due manner provided, the sum of $\$ 100$ at least for every public school therein in which a public school has been kept open the whole year exclusive of vacations. The instance mentioned by our correspondent does not appear to be excepted from the operation of the above, and we, therefore, think the township council should have raised for and paid over to each school the sum of $\$ 100$.
At the last meeting of the Trenton council, a resolution was introduced showing that the salaries of the servants of the corporation were the same as had been paid when times were good, and the town prosperous, and that owing to the
general financial depression and the difficulty the business men and the citizens had to pay their taxes, that it was desirable to economize in the item of salaries.

A resolution then fixed salaries for the combined offices of ( $\mathbf{I}$ clerk and police magistrate, ( 2 ) for the town treasurer, who was also to act as the receiver of taxes, (3) for the chief of police who was to act as sanitary inspector, and assistant to the treasurer, and (4) for the sub-constables' salary.

Before the motion was put by the mayor a point of order was raised, that notice of intention to bring in this resolution should have been given. The mayor decided that the point was well taken, and he was requested to point out the law and rule on which he based his decivion. In explanation, the mayor said that he considered notice of the resolution should have been given and was of opinion that certain portions of the resolution proposed illegal things. A vote on the motion, appealing from the ruling of the mayor was taken, when his decision was sustained.

Will you kindly state in your valuable paper whether the ruling of the mayor was correct or not. There is nothing in our by-laws which covers the point, nor in fact dealing with notices of motion. Will you kindly state what line there is between motions which require notices, and those which do not, and also if parliamentary rulings and usages should govern when the by-laws and regulations do not lay down what should be done?
We are not aware of, nor can we find that any "resolution" of a municipal council before being considered and passed, required previous notice of the mover's intention to introduce it. The council's action, however, in the matter iu the case mentioned by our correspondent was, in effect, the postponement of the consideration of the matter before them, which they had power to do.
H. M. Our school house was burnt last Jar.uary; the school board, composed of six members has unanimously decided to rebuild said school house, tenders were asked for, contract was let to the lowest bidder, work is going to start immediately. A demand was made on the own council to raise either by debentures or otherwise, money to complete the work, less insurance received by the company. It appears now the Council do not feel disposed to raise the money, unless the votes of the ratepayers are taken. Can they do so, and if the majority of the votes decide contrary to our request, how will money be raised to pay contractor for his work.

The council can refuse to raise or borrow the sum required, but if requested to do so by the board of trustees must submit the question to the vote of the electors of the municipality who are supporters of puhlic schools in the manner provided by the Municipal Act for the creating of debts. See sections 116 and 117 of the Public Schools Act. If the vote of the electors be adverse to the raising of the money required, since the trustees are in duty bound to furnish the necessary school accommodation, the renting of premises for the purpose would seem to be the only alternative. The contract for building should not have been let by the board until they knew that they could obtain the money necessary to pay the contractor.
G. A.-In the year 1891 the clerk of the township was engaged at a salary of \$100 and nothing was said in the by-law about extras. During the year he was paid extras, however, for selecting jurors, etc., but the registration fee, as per certificate of the Registrar General, the council now retuse to pay on the ground that none of the preceding clerks were paid for this extra work, and
that custom was law in this case. The clerk in question did more work than previous clerks to have the law complied with, and more than twice the registrations were made in his year than formerly. The question is, can the clerk legally collect this registration fee? An early answer will oblige.

We are of opinion that the clerk can legally collect his fees for the registration of births, marriages and deaths in his township, in addition to his salary of $\$ 100$. See section 30 of Chap. 40, R.S..O, 1887.

Collector.-I am collector of taxes, in an incorporated village.

Mr. A. lives on lot No. 14, King street, for which he is assessed. He is also assessed for lot No. Io, Murray street, which he does not own, but has rented for village purposes.

Can I seize on his personal property on lot No. 14, King street, for the taxes of lot No. 10, on Murray strset?

Yes.-See section 124 of the Assessment Act, sub-section I. Mr. Harrison, in note " O " to this sub section, states that "If the distress be made on the $g$ ods and chattles of the person," who ought to pay the taxes, " it may be made on his goods and chattels in his possession, although not on the assessed premises, provided made within the county," and cites the case of Anglin vs. Minis, as authority.
A.H.-One of the collectors for the year 1891, left the township, leaving $\$ 7.20$ uncol ected on a property that has no resident at the present time, but there is plenty of property to distrain.
Can the council employ another person to collect the same, or must they come at thesureties, for his neglect of duty?

We cannot return it to the county treasurer, to enter it against the land, the collector not having made the required statutory declaration.

If the collector in d fault lelt the township before the final return of his roll, we are of opinion that the council have the right to appoint some other person to continue the collection of the taxes in his stead. See section 133 of the Assessment Act. If the collector had made a final return of his roll the council has its remedy against the defaulters' sureties. See section 231 of the same act
Clerk. - A party who has been a supporter of separate schoul for a number of years, (but withdrew during the last year) and during the period that he was a supporter, a debenture debt was created to build schools. As the owner has leased his farm to a party who is not a separate school supporter, is the tenant liable to be rated for said debenture debt?
(2) A number of years ago a company was formed, which I believe now has no existence, bought land and formed a road. The municipal council have never performed statute labor nor assisted in any way to make the road. Is the road assessable and could it be put on non-resident roll to be sold for arrears of taxes? (The road has not been finished.)
(i.) The lands of the party are still liable for the payment of their proportionate share of the debenture debt created to build schools, while the party was a supporter of separate schools. See section 47 Sipparate Schools Act. The tenant or occupant shall be deemed and taken to be the person primarily liable for the payment of school rates, and tor determining whether such rates shall be applied to public or separate schuol purposes, notwithstand any agreement otherwise, between the owner and tenant, as to payment of taxes. See section 5 I of the same act.
(2) If the road was not dedicated to and used by the public, and assumed by the council as a highway, and does not come under the definition of a road or highway contained in section $I$ of the Municipal Act, and especially since we gather that the road was not completed within the time limited in sections 79 and 80 of the General Road Companies Act, we think it is assessable as nonresident land (it there is no owner actually resident within the municipality) and liable to be sold in due course for arrears of tixes. If the road were a toll road, it would be assessable under the pruvisions. of chap 54, Oit. statutes. 1890 .

Mr. E. is reeve of a certain village (incorporated) and is about to be appoin ed treasurer for the public school board. Wisuld this appointment disqualify him for being reeve next year?

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