The Municipal World

Published Monthly in the Interests of Every Department of our Municipal System—the Best in the World

Vol. 3. No. 2. ST. THOMAS, FEBRUARY, 1893. Whole No. 26

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CALENDAR FOR FEBRUARY AND MARCH, 1893

Legal, Educational, Municipal and Other Appointments.

FEBRUARY.

1. Last day for Railway Companies to transmit to Clerks of Municipalities statements of Railway property.—Assessment Act, Section 25.
Last day for collectors to return their rolls and pay over proceeds,—Assessment Act, Section 132.
Last day for County Treasurer to furnish Clerks of Local Municipalities with list of lands in arrears for taxes for three years—Assessment Act Section 140.
First meeting of Board of Education at 7 p. m., or such other hour as may have been fixed by resolution of former Board, at the usual place of meeting of such board.—Public Schools Act, Section 106; High Schools Act, Section 13.

11. The Legislative Assembly of the Province of Ontario meets at Toronto,

15. Last day for Assessors to being to make their rolls.—Assessment Act, Section 49.

28. Last day for Councils to pass by-laws limiting number of Tavern Licenses to issued for the ensuing year, or for imposing a larger duty for tavern or shop licenses.—Liquor License Act, Sectien 29 and 34.
Last day for City and Town Councils to pass by-laws to prescribe further requirements in taverns.—Liquor License Act, Section 42.

MARCH.

1. County Clerks to transmit Minutes of County Council to the Minister of Education, also report of Auditors (Public Schools Act) Section 114.
Auditors' Reports on the accounts of High School Boards and the Boards of cities, towns and villages should be mailed to Education Department.
Separate School supporters to notify Municipal Clerk.—(S. S, Act Section 40)

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Communications and advertisements for next issue should reach the office of publication on or before the 20th of this month.

Contributions of value to the persons in whose interests this journal is published, are cordially invited. Subscribers are also requested to forward items of interest from their respective localities.

Address all communications to

K. W. McKAY, EDITOR,

Box 749, - - St. Thomas, Ont.

ST. THOMAS, FEBRUARY 1, 1893.

Nearly all of the councils of rural municipalities in the province will co-operate with the county of Wentworth in petitioning the legislature for the abolition of the right of any city, town or incorporated village to collect market fees.

* * *

It should be the duty as well as pleasure for members of councils and local boards of health to see that their municipalities are a credit to them, and its cleanliness a bar to serious epidemics.

* * *

A representative of THE WORLD, reports, that in some counties the wardens wear a gown and cocked hat while presiding over the sessions of the county council.

* * *

Clerks will find it of considerable assistance if they supply assessors with blank forms for the registration of births and deaths to be left with parties where they find that registrations have not been made. It entails no extra work on the assessor and relieves those in default from any excuse for non-registration.

* * *

The recent visit of the Governor General to many Ontario towns and cities, shows that in entertaining guests, reception committee, to be popular, must be very careful how and to whom they issue invitations. In most cases these should be confined to the sheriff, warden, judges, sitting members of parliament, president board of trade, chairman of school board, and the council. If invitations outside of these are issued the limit is difficult to determine, and where it is desirable to include others a general invitation should be issued to the citizens to attend, and a charge made that will cover the expense of their entertainment. The list first mentioned only to be considered as guests of the municipality.

* * *

We noticed that immediately after the late municipal election many successful candidates found that they were unable to qualify in accordance with the provisions of the Act, the reason in most cases being that they were one of the sureties of either the treasurer or collector, or were interested indirectly in a contract with the municipality at the time of the nomination when the election proper commences. Where no particular objection is raised, councils seem to be in favor of relieving them of their disqualification and allowing them to take their seats. It is a bad beginning to disregard the provisions of the statute in this respect. They would not be mentioned in the Municipal Act as disqualifications if the interests of good municipal government did not demand it. When allowed to pass, precedents are established which in time may lead to abuses and the general disregard of proper qualifications of candidates for municipal honors.

* * *

The right to disburse public money for the reception and entertainment of distinguished guests is at present confined exclusively to the councils of cities, under the provisions of section (520 A.) of the Consolidated Municipal Act, 1892. The limit of expenditure for this purpose is fixed at from $500 to $5,000, according to population of the city. We see no reason why the authority to expend money for this purpose should not be extended to counties and towns—a reasonable limit to be fixed, as in the case of cities. Corporations derive considerable benefit and information from visiting the public works and institutions in other municipalities, and in some cases the deputations are entertained at the expense of those who receive them, but more frequently they look out for themselves and are strangers in a strange land. How much better it would be if, in every municipality, a small amount was set apart each year to the credit of a reception committee who would receive and entertain deputations from other corporations who visit them incidentally for the purpose of obtaining information. Members of councils and others who have been appointed members of deputations to other municipalities, and those who have at various times received these deputations, would appreciate an amendment to the Municipal Act that would allow the extension of a reasonable friendly hospitality to visitors on behalf of the town or county visited.

* * *

In municipalities where there are a large number of lots offered for sale for taxes, councils will find it to their interest to deputize some one to attend the sale, and more especially adjourned sales, to see that the lots are not sold for less than the amount of the taxes and costs. Often, for want of this precaution, county treasurers are obliged to accept mere nominal sums for lots on which a large amount of arrears of taxes have accrued. That the full amount should be realized is in the interests of the whole municipality, as moneys received for non-resident taxes form part of the general funds.

Assessors' Duties.

Before commencing his duties, the assessor should file with the clerk a declaration of office in the form laid down in the Municipal Act, and he should be supplied with a sufficient number of assessment slips or notices for each person assessed, and also with two assessment rolls; one which he should carry with him while making the assessment, and which is generally called the assessor's rough roll, the other should be well bound as it is the one the assessor should return to the clerk. It is difficult for assessors, where they receive only one book, to make a good roll, and in many cases the lots are not assessed in the order that they should be, nor is it possible for the return of the assessor to present as neat and workmanlike appearance as assessment rolls, on account of their great importance, should present. In addition to the assessment rolls, the clerk is required to furnish the assessor with a book for entering particulars required by the Compulsory Education Act. He should also be supplied with a copy of the assessors guide, so that they will not be able to offer ignorance of the law as an excuse for any mistakes they may make, *The Assessment Amendment Act of 1892.* which is incorporated in the Consolidated Municipal Act, contains the following amendments to which the attention of assessors is directed this year for the first time.

1st.—The exemption of $700 income, particulars in which will be found under the head of "income and personal property".

2nd.—By providing that in any town or incorporated village in which there are lots held and used as farm lands only, and blocks of not less that five acres, owned by any one person, such lands shall be assessed as farm lands.

3rd.—By providing that in column two the assessor shall enter the name (sur-name first), and post-office address of taxable party; in other words in entering the names in column two in the assessment roll, John Smith, Romeo P. O., should be entered "Smith, John, Romeo P. O."

4th.—The reference to the assessment of the husband as occupant when a married woman is assessed as owner is also new.

We do not propose to give in these columns the assessors duties in detail, but only to draw their attention to important points in connection with their work which must not be overlooked.

ASSESSMENT OF LAND.

Land occupied by the owner shall be assessed in his name, but when a married woman is assessed as owner, the name of the husband shall also be entered upon the assessment roll, as occupant. All land not occupied, the owner of which lives in the municipality, who has given the necessary notice, shall be assessed against the owner of the land. If the land is occupied by any other person than the owner

the land must be assessed against the owner and occupant together. When the owner does not reside in the municipality, or in the province, then when the land is occupied it should be assessed in the name of and against the occupant, and he shall be deemed the owner thereof for the purpose of imposing and collecting taxes. When land is assessed against both the owner and occupant or tenant, the assessor is required to place both names within brackets on the roll, and write opposite the name of the owner the letter "F", and opposite the name of the tenant or occupant the letter "T", and number both names. When the land is owned or occupied by more persons than one, and all three names are given to the assessor, they shall be assessed therefor in the proportions belonging to each one respectively.

INCOME AND PERSONAL PROPERTY.

Income derived from personal earnings is exempt to the amount of $700. Income derived from any other source than personal earnings is exempt to the amount of $400, but no person shall be exempt in respect of income for a sum greater than $700, whether derived from personal earnings or from other sources, or from the two combined. Rental or other income derived from real estate, except interest on mortgages, is also exempt.

FARMERS' SONS.

Every farmers' son *bona fide* resident on the farm of his father or mother, at the time of making the assessment roll, shall be entitled to be, and may be, entered, rated, and assessed on such roll, in respect of such farm, in manner following :

(*a*) If the father is living, and either the father or the mother is the owner of the farm, the son or sons may be entered, rated and assesseed, in respect of the farm, jointly with the father, and as if such father and son or sons were actually and *bona fide* joint owners thereof.

(*b*) If the father is dead, and the mother is the owner of the farm, and a widow, the son or sons may be entered, rated, and assessed in respect of the farm, as if he or they was or were actually and *bona fide* and occupant or tenant, or joint occupants or tenants thereof under the mother.

(*c*) Occasional or temporary absence from the farm for a time or times, not exceeding in the whole six months of the twelve months next prior shall not disentitle a son to be considered *bona fide* resident as aforesaid.

(*d*) If there are more sons than one so resident, and if the farm is not rated and assessed at an amount sufficient, if equally divided between them, to give a qualification to vote at a municipal election, to the father and all the sons, where the father is living, or to the sons alone where the father is dead and the mother is a widow, then the right to be assessed under this Act shall belong to and be the right only of the father and such of the eldest or elder of the said sons to whom the amount at which the farm is rated and assessed, will, when equally divided between them, give a qualification so to vote.

(*e*) If the amount at which the farm is rated and assessed is not sufficient, if equally divided between the father if living, and one son, to give to each a qualification so to vote, then the father shall be the only person entitled to be assessed in respect of such farm.

(*f*) A farmer's son entitled to be assessed under any of the preceeding provisions, may require his name to be entered and rated on the assessment roll as a joint or seperate owner, occupant or tenant of the farm, as the case may be ; and such farmer's son so entered and rated shall be liable in respect of such assessment as such owner, tenant or occupant.

MANHOOD FRANCHISE.

The assessor is required to make reasonable enquiries in order to ascertain what persons are entitled to be placed on the assessment roll as qualified to be voters under the Manhood Franchise Act, and so place such persons on the roll, and also any person who delivers or causes to be delivered to the assessor an affidavit signed by such person to the effect that he is of the full age of 21, and not disqualified to vote at the Legislative Assembly of Ontario, a subject of Her Majesty by birth or naturalization, and has resided within the Province for nine months next preceding the time fixed by statute or by-law authorized by statute for beginning to make the assessment roll in which he is entitled to be entered as a person qualified to vote, and provided that such person was in good faith at the time fixed as aforesaid for beginning to make said roll the same is a resident of and domiciled in the municipality. Occasional or temporary absence in the prosecution of an occupation as a mariner or fisherman, or while attending some institution of learning in Canada shall not disentitle the person to be entered on the assessment roll as a qualified voter. Opposite the name of every person qualified to be a voter, the assessor shall, in the proper column, write in capitals the letters "M. F.," meaning manhood franchise, and number all such names, and shall in addition, when there is no property qualification, enter in the roll the residence of such person, giving the number of the house or lot and street or concession where all such persons reside.

SCHOOL SECTIONS.

In townships assessors are required to enter in the proper column the number of the school section to which the property belongs, and where the land or property of any individual or company is situated within the limits of two or more sections, the parties so situated shall be assessed and returned upon the assessor's roll separately, according to the divisions of the school sections within the limits of which said land or property is situated.

To be continued.

Duties of Auditors of Municipal Accounts.

By W. Powis, F. C. A.

Continued from January Number.

If a surplus arises, from any special rate levied for redemption of debt realizing more than the amount sought to be raised, the amount at credit of such special rate is to be applied in providing for the redemption of such debt, sec. 373, Con. Mun. Act, 1892. By inference, if the proceeds of the special rate levied, falls short of the amount required by law to be raised, the difference must be covered by the special rate levied the following year.

All moneys raised to provide sinking funds must be invested either in purchasing debentures of the same municipality, or in government or municipal debentures or be loaned on first mortgages on farm lands to extent of not more than two-thirds of their value respectively, as per last assessment roll at the time such loans are made, sec 375. Of course, the purchasing of the debentures of the same municipality is the best way of app'ying the sinking fund. They cannot always be obtained, however, and if they could the council is not obliged to purchase them. The auditor has only to see that the sinking funds are invested in one or other of the securities allowed by law, and that such securities meet its provisions.

The auditor should see that all payments made are within the powers of the council under the law, and have been duly authorized by the council. He should see that all pay rolls or other vouchers for amounts passed by the council in bulk and not in detail, are composed of items duly vouched for by the proper authorities, and amount to the sum passed by the council. He should see that all amounts paid are duly acknowledged by the proper persons, that no amounts passed by the council, include sums previously paid, and that no amount is paid more than once. The auditor should have a correct statement made up, showing accounts passed by the council, but unpaid.

ACCOUNTS.

The auditor should see that the accounts are properly kept. Sec. 372 Mun. Act provides that the council shall keep two separate accounts for the special rate levied, and sinking fund provided for the redemption of every debt, to exhibit state of every debt aud amount of monies raised, obtained or appropriated for payment thereof. The ledger should undoubtedly show at the debit of the tax accounts severally, including every special tax, the amount of arrears of taxes. These balances should arise by changing the several tax accounts with the total amounts levied, so soon as the collector's rolls are extended, and crediting these accounts severally with the cash receipts as received. It is evident that the special rate account required by sec. 372, is intended to show the actual cash received on behalf of such

special rate, at credit of such account, and the payments of interest and appropriations for sinking fund, at the debit. It is also an evident intention of the law that the special rate levied from year to year to redeem any debt, shall, in the course of the time fixed, repay with interest the exact amount of the expenditure intended to be met by the proceeds of the debentures issued. It will be seen that the special tax account and the special rate account must both be kept. The tax account to exhibit taxes levied, and owing by the inhabitants and owners of property within the municipality, and the rate account to show the amount collected and how it is disposed of.

When debentures are issued, if they are sold at a discount, the amount of the discount must be charged to the special rate account, or, if at a premium, the bonus must be credited to that account. If the par value of the debentures falls short of the expenditure sought to be covered, the special rate account must be charged and capital account credited with the difference, if it is in excess, the special rate account must be credited and capital account charged with the difference. Of course the amount at the credit of each issue of debentures must be the par value, no matter what the proceeds may have been.

The ledger should show the amount of each issue of debentures, both general and local, separately identified by the recording of the number of the by-law, and the object for which they were issued.

Interest on debentures, as paid, must be charged to the special rate account for the redemption of such debentures. Interest on debentures held as investments of sinking fund, must be charged to the special rate account for the redemption of such debentures, and credited to the sinking fund invested in such debentures.

Interest earned on sinking fund investments, must be credited as paid, to the borrowers respectively. These accounts being charged and the several sinking funds credited with an interest accruing. All investments of sinking funds must appear in the ledger to the debit of the respective borrowers. Debentures of the same municipality, held as investment of sinking fund, must appear in the ledger to the debit of a suitable named account, say sinking fund debentures. The expense accounts for all current outlay, may, during the year, be kept under any headings the council may determine or be pleased to permit. The amounts expended on works, improvements, parks, land, buildings, furniture, and tools and implements, any outlay for real or moveable property, or expenditure of moneys raised by the issue of debentures should appear in the ledger to the debit of such accounts respectively; each work, improvement, park, piece of land or building, demands a separate account. Any balance or balances in any bank or banks to the credit of the municipality should, of course, appear in the ledger at the debit of such bank or banks. The balance at the debit of cash will then be the amount in the treasurer's hands. Any cash deposited in any bank to the credit of any officer or officers personally cannot be charged to such bank by the municipality.

Payments to the county and to the school trustees, must, of course, be charged to them respectively as paid.

In closing the books, at the end of the year, all the tax accounts must be left as they are, with taxes levied at debit, and payment received at credit, the balances being left open. The county, the school trustees, and the several special rate accounts, must be credited with the respective special rates paid during the year. and the balance of taxes paid credited to revenue account. and the whole of the taxes paid during the year, charged to assessment account of the year for which the taxes are paid, the special rate account must be charged, and the several sinking fund accounts credited, respectively, with the necessary amount of sinking fund, and all the expense accounts must be closed by charging all the balances to revenue account.

The amount at the credit of assessments for any year, must always balance with the arrears of taxes of that year, as shown by the total of the several tax accounts.

Each year's tax account and assessment account must be kept seperate until closed by the arrears being written off by the authority of the council, for reasonable cause.

It will be seen that if due provision has been made for the redemption of any issue of debentures, and the accounts have been properly kept when the debentures are paid at maturity, and the amount paid, charged to such debenture account, the total amount raised for the payment of the principal, will be at the credit of the special rate account if the debentures have been paid by instalments, or at the credit of the special sinking fund account if the debentures were payable at the end of the time. In either case, the amount raised must be credited to capital account, and the special account closed. When this is done, the work or property should be credited with the amount of depreciation, and capital charged therewith.

ASSETS.

The auditor should examine the sinking fund securities and see that there is reasonable proof that the security is ample. He should see that the corporation holds registered deeds for all real estate purchased, and that all moveable property purchased is in the possession of the corporation or accounted for as worn out or necessarily disposed of. He should see that there is reasonable proof that the several properties, work, improvement and chattles acquired, represent fair value for the expenditure incurred, respectively.

All assets secured out of current revenue should be reduced each year to their then value, and the depreciation changed to revenue account. The depreciation of property, work or improvements secured by issuing debentures, is assumed to be covered by the payments of instalments or the accumulation of sinking fund, as the case may be. If, therefore, it is deemed desirable to show such assets on the yearly statement at their estimated value, the amount written off must be charged to capital account. It is as much the duty of the council not to over-burden present rate-payers, as it is to duly provide the fund for redemption of debts incurred. Unpaid taxes legally levied and collectable are assets.

LIABILITIES.

The liability under the debentures is, of course, the amount of the principal and the unpaid interest accrued to date. The liability to the county and the school trustees, if any, is in each case, the amount of the demand made, less the amount of the payments on account.

PREPARATIONS FOR AUDIT.

In speaking of the duties of an auditor, it must necessarily be assumed that the accounts have been properly kept. It is also assumed that the books are balanced and that every account is correct. It is of serious consequence to the members of everycouncil that the books should be properly kept. It would be no satisfaction to them to learn from the auditor afterwards, when it was too late to remedy the mistake that they had rendered themselves personally responsible for certain sums, and that the new council, even if composed of the same members, could not remedy the matter. A balance sheet should be submitted to the council at every meeting, and should show what the members of the council ought to know. It is to be feared that there are very few municipalities in the province in which a proper system of accounts is kept for them.

As regards the minutes, every item of expenditure should be found in the minute book, to have been passed by the council. The minutes should all be indexed in such a way as to be readily referred to.

The Mayor.

The Norman term "maire," afterwards Anglicized into "mayor," was introduced in the reign of Henry II., and it was King John who first granted the citizens of London the right of electing a mayor annually. The prefix of "lord" and the style of "right honorable" were granted by Edward III. in 1354.

A Windsor correspondent writes that the January number of THE WORLD is good, especially as to auditors, and states, referring to Windsor, that the place has been victimized by auditors who claimed to be expert accounts but had no knowledge of municipal law regarding finance, and were not able to make an intelligent report.

ENGINEERING DEPARTMENT.

A. W. CAMPBELL,
P.L.S., C.E., A.M.C.S., C.E.,
EDITOR.

Roads and Roadmaking.

In a great many townships in Ontario at the last municipal election the people were asked to vote upon a by-law for the comutation of statute labor, and the result of the balloting was surprising, as in almost every instance the by-law was defeated, the principal argument being that the farmers wished to perform the labor of building and maintaining the public roads themselves, under the supervision of one of their number.

It is difficult to understand why the people of to-day are so anxious to cling to a system which is but a relic of feudal and slavery days.

At the time when the country was new and the people were not in a position to pay money tax for building roads, it is quite easy to understand their reason for adopting the statute labor system as they did the system of making bees for chopping out a piece of forest or clearing up a fallow, but, as their financial position improved, they realized the fact that it was not profitable to spend days and possibly weeks of their time to repay by day's work the time put in for them by men whose services were little better than useless, and as time went on the people became aroused to this fact, as well as to the fact that one-half the value of their time in money paid to good men would secure to them the same amount of work, performed in a better manner. In my opinion, the statute labor system is one that should be as readily and perfectly discarded as the old system of invited labor. In the same way, statute labor is unfair because it recompenses inferior hands the same as those who are good workers; it places all classes of workers on the same basis. The system compels each man to work on the public roads for so many days, and the actual cost of maintenance is far greater than under any other system, because, though the township pays no money to maintain the public roads, their maintenance costs its citizens an enormous amount of labor, which represents so much money to them. Many townships employing the system complained of, have the worst maintained public roads to be found anywhere. The system has no points in its favor and should be abolished wherever in use.

In the United States seven states and one territory only employ this system entirely in maintaining their public roads. These are: Alabama, North Carolina, Georgia, South Carolina, Mississippi, Louisiana, Kentucky, and New Mexico Territory—all southern states—who still cling to their slavery notions, and, according to reports, in no state which has adopted the taxation system would they for a moment think of returning to statute labor.

Who would think of using this plan in large cities? Economy requires that the highways of cities be maintained by money taxation and the money expended in the most systematic and economic manner possible. The labor system would be too cumbersome for cities. The laborers could not be properly directed. The system is altogether impracticable.

The payment of taxes in labor is not profitable, in that taxpayers thereby shirk their duties and responsibilities to such an extent that the roads suffer from neglect and mismanagement. By some, the greater part of their time is spent in telling yarns, while others, who are more conscientious, do the work that is accomplished. It allows property owners to impose on their township by substituting inferior hands, while they draw the same compensation for them as those receive who are able-bodied workers. In this respect it is unfair to those who possess no property. Such transient labor cannot be as systematically directed as can the labor under a contractor who expects so much work from his men, and sees that they accomplish it.

* * *

It is estimated that in the State of Pennsylvania $200,000,000 have been spent during the last fifty years in the maintenance of the public road system. This would be at the rate of $4,000,000 per year. This has certainly been an enormous expense. The average cost to maintain one mile of macadam road is $10 per year, while ordinary dirt roads cost from $30 to $90 per year for each mile. If $1,000,000 or $1,500,000 could be appropriated annually by the state and divided among the counties, it would prove of great value to the rural districts, and the advantages derived from improvements carried out in this manner would be beyond estimation. Such an outlay of money would repay itself many fold in a few years.

* * *

In every municipality there are a number of old men in poor circumstances who are not able to do heavy work, but whose services would be valuable in breaking stone, and looking after new work until the gravel had packed sufficiently to do away with the further danger of spreading. After municipalities abolish statute labor and begin road making on an improved and uniform plan, they will find that the expense of road machines, heavy road rollers, etc., will not increase the taxes, and that these machines will be a necessity. The purchase of road machines is a step in the right direction and is economical, one of them properly handled will do more work in a better manner in one day than would be done in twenty days under the statute labor system.

Macadamized Roads.

HOW TO MAKE A ROAD THAT WILL LAST FOR CENTURIES.

The ideal country road is the macadam The first cost is heavy, but the roadbed can be kept in repair at small expense, and ultimately saves to those who use it far more than it cost.

The usual method of laying a macadam road is as follows: First, a layer of three to six inches of broken stone, about the size of one's fist, to be put upon the graded roadbed in dry weather. After consolidation and successive layers until the desired thickness has been obtained, all the layers except the first to be put down in wet weather or saturated with water and rolled.

Macadam's custom was to put three layers of broken stone to secure a depth of nine to ten inches. The cost of the construction varies greatly, according to the material used, distance of transportation and manner of putting down. A part of Randolph street was macamized last year, says the St. Paul *Pioneer Press*, and it furnishes a test of the cost of such work in this vicinity. After the roadbed had been put in the proper shape a course of broken limestone, about eight inches thick, was laid and solidly packed by sledging. On the top of this was a course of finer stone, none larger than two inches in its largest dimensions, of about four inches thick was laid and thoroughly rolled with a fifteen-ton roller.

The top layer was kept sprinkled while being rolled, and it was rolled a second time. A thin layer of gravel or very fine stone was put over the top to act as a binding material. Limestone was used, although it is a little too soft to make the best roadway, because of the crumbling or wearing away. The cost was about $4,000 a mile.

A new artificial paving stone, which can be made in seven days, although an interval of a few months between mixing and laying is preferable, has been introduced in England with good results. The adamant stone, so called, is made of two parts of finely crushed Aberdeen granite, and one part of Portland cement, the two being mixed with water. The two materials, when mixed, are placed in a mould and subjected to great hydraulic pressure. The stone produced is said to be one of a dense non-porous nature, free from air cavaties, and therefore proof against the action of frost. It is stated to be suitable for all kinds of paving and building purposes, and to be able to resist double the pressure of some other stones.

* * *

Peterborough is considering the advisability of purchasing the waterworks from the company that constructed the works, and has been supplying the town under franchise granted some years ago.

Sewerage.

The depth to which the pipe should be laid demands attention. A careful examination should be made of the whole area to be drained, and the depth of all present and prospective basements ascertained. Sewers are built for the accomodation of property, and too much care cannot be exercised in settling this point of depth. House drains require the greater fall to be self-cleansing, than the sewers themselves, and this fall can only be obtained by laying the laterals to the proper depth. The average property holder feels insulted after having paid his sewer tax, if, when he wishes to make his connections, he is told that the sewer is not deep enough for him. Can he be blamed?

Junctions should also be plentifully placed in the sewer. Their cost is but slight and the convenience arising from having one where it is wanted is very great. A good general rule is to locate them about six feet below the line of each business lot. It is then always possible to make a connection, and in almost every case that is where it will be needed. These connections should be the so-called Y junction, branching from the main at an angle of thirty degrees.

In determining the size of the sewers in the combined system an entirely different problem is presented. Here the question is, what will carry off the storm-water. The amount of sewage proper is so small that it need not be considered at all, the principal elements to be taken under consideration, are, first, the area to be drained; second, the nature of the surface, whether paved or unpaved, whether flat or made up of steep hillsides; and third, the rain-fall of the district, and the amount of rain to be provided for.

First. The area to be drained. This must manifestly be the most important factor, both in determining the amount of rain that will fall upon it during a given time, and also the amount that will ultimately reach the sewers. If the area be small, nearly all the water can reasonably be expected to find its way into such places, that it speedily becomes a nuisance unless carried away. But when the sewer drains a great water shed where the drain must run a long distance over the surface, a large portion of it is absorbed by the earth before it accumulates sufficiently to require attention. The individual judgment of the engineer must here be used in making his decision.

Second. Nature of the surface. It is obvious that in calculating the size of a sewer to carry off storm water from a paved well built district, a greater capacity must be provided than if a rural district was under consideration. Where the streets are paved with asphalt and the roof-water is delivered directly upon the pavement, the whole rain-fall reaches the sewer almost simultaneously with its fall, and they must be proportioned accordingly. So, too, where the surface is made up of steep hill-sides so that the water quickly accumulates at the catch basin, the result is similar to what it would have been had the area been larger but not so steep. For in the latter case the water falling near the outlet will have been all disposed of before that of the outlaying district has even reached the sewer.

Third. The rain fall of the district and the amount to be provided for the sewers. This first item can easily be obtained from the office of the nearest signal service officer. But this knowledge is not enough, for the rain fall is not equally distributed throughout the season. These points must be considered, their frequency noted and their effect upon the general result calculated. Some engineers think that sewers should be large enough to take all the water from remarkable storms. To do so would entail great expense to every community. By a judicious arrangement of street grades and gutters any surplus of water may be provided for temporarily without any inconvenience or loss of property. Sometimes, however, pockets in street grades must occur, and then special care can be taken to avoid any trouble. The general rule is to consider an inch of rain fall per hour, that one-half of this will reach the sewers during its fall, and proportion their size accordingly.

But the points just discussed are all modifications of this. The requirements of each particular district must be carefully studied before setting upon the proper dimensions.

The question of manholes has received considerable discussion during the past few years. Many advocates of the separate system never build them except on the mains. Theoretically they are not needed. Experience, however, has shown that the existence of a manhole allowing access to a sewer at a time of stoppage has saved the destruction of much valuable property. That sewers of the separate system often become stopped in the manhole, especially if running under a head, is also true, but at such places they are easily and quickly opened. The custom of building them at intervals of not less than four hundred feet on straight lines, and also at changes of direction, is a good one. Great care however must be exercised in the formation of the inverts, so that it may correspond exactly with the size of the pipe. In the combined system catch-basins must be provided at all street corners where the grades require them. These are generally built with a trap, to prevent the passage of any gas from the sewers, and with the outlet some two feet above the bottom of the basin, so that as much of the mud and rubbish brought down by the storm water can be interupted and retained in the basin. This collection must all be removed before the next rain fall.

Councillors who want something and are willing to give concessions to brother councillors in order to get it constitute an undesirable class.

The Drainage Commission.

The Drainage Commission has about concluded its labors. The evidence taken throughout the province has been considered so as to ascertain the difficulties which have arisen in the application of the drainage laws to the improvement of lands affected by the superabundance of surface water. It is needless to say that the evidence is to some extent conflicting, as each witness naturally considers the law as affecting the particular class of ratepayers to which he belongs. There are, however, many who give valuable hints and make good suggestions as to the rights of all parties interested so that the balance of justice may not be unduly strained in favor of or against any class that may be called upon to contribute to drainage works.

These hints and suggestions are of the greatest benefit to the commission, and its labors have been to reduce them to practical worth, so as to embody them in the report to the government.

The greatest complaint made and the general grievance throughout is the relative rights of upper or highlands and the lower-lying lands. This has been the herald of law in the past and it is most sincerely hoped that the commission may, to some degree at least, afford protection to both contending parties.

The conflict of decisions upon the drainage laws has had the effect of delaying drainage works throughout the country until the laws are amended, and the counties of Essex, Kent and Lambton feel this more keenly than any other counties in the province. It is hoped that the delay will not be unnecessarily protracted, but, on the contrary, that before long the drainage laws of the province will be put on such a solid foundation in the shape of statutory law as to enable those interested to apply them with less expense and greater advantage than at any time in the past.—*Planet.*

"A great deal is said by taxpayers in regard to the extravagance of municipal expenditure, the excessive number of salaried officials, the largeness of the salaries and the waste of money. Complaints based on these matters are frequent, but when the persons complaining has relieved his mind by voting for his candidate he usually relapses into silence and takes no steps whatever to bring about a reform. If there is ever to be a real reform it must begin by interesting the people in municipal matters. The next step will be to abolish the practice of electing men to office because they represent the opinions of certain sections of the people on matters foreign to municipal government. This is entirely wrong, and is responsible for most of the existing evils.

Highway Bridges.

The general practice in building wooden bridges is to use the King truss up to thirty-five feet span, the Queen or trapezoidal truss up to eighty feet span, and the Howe or Pratt truss up to one hundred and sixty feet span. The most important branch of carpentry to the engineer is that which relates to the method of joining or connecting timbers together. The joints or surfaces at which the pieces of timber in a structure touch each other, and the fastenings which connect these pieces together, are of various kinds, according to the relative positions of the pieces and the forces which they exert on each other. Lengthening ties are made by fishing or by scarffing. In a fished joint the two pieces of the tie butt end to end, and are connected together by means of fish pieces of wood or iron which are bolted to them. In a scarf the ends of the two pieces of the tie overlap each other. Ties are often fished with iron as well as scarfed. In a plain fish joint the fish pieces have plane surfaces next the tie, so that the connection between them and the tie for the transmission of tension depends wholly on the strength of the bolts together with the friction which they may cause by pressing the fish pieces against the sides of the tie. The tie is only weakened, so far as its effective sectional area is diminished, by the bolt holes. The joint sectional area of the fish pieces should be equal to that of the ties. The bolt holes should be so distributed and placed at such distances from the end of the two parts of the tie that the joint area of both sides of the layer of fibres, which must be sheared out of one piece of the tie before the bolts can be torn out of its end, shall be as much greater than the effective area of the tie as the tenacity of the wood is greater than its resistance to shearing. The joint sectional area of the bolts should be at least one-fifth of that of the timber left after cutting bolt holes, and the bolts should be square rather than round. The fish pieces and the parts of the tie may also be connected by indents or keys; in either case the effective area of the tie is reduced by the cutting of the indents or of the key seats. The area of the abutting surface of the indents or key seats should be such as to resist safely the greatest force to be exerted along the tie, and their distances from the ends of the fish pieces and of the parts of the tie should be sufficient to resist safely the tendency of the same force to shear off two layers of fibres. A timber tie may be fished with plates of iron, due regard being paid to the greater tenacity of the iron in fixing the proportion of the parts. The iron fish plates may be indented into the wood. When a joist or floor beam has to be supported on another beam, the method which least impairs the strength of that beam is simply to place the said joist or floor beam above it, a shallow notch being cut on the lower side of the joist or floor beam so as to fit on the support. In selecting the site for a bridge, in many cases, very little room is left for the exercise of the engineer's judgment in the matter, the position of the bridge being determined by other circumstances, such as the necessity of joining two existing roads, but in all cases it becomes necessary for him to make a careful personal inspection of the locality, to have the banks of the stream accurately surveyed, as well as soundings taken of the depths of the stream at uniform distances apart, and borings of the nature of the strata composing its bed. The velocity of the water, and its height at all times and seasons of the year. Prepared with these data, he will be in a position to properly consider the subject and arrive at correct conclusions. The bridge should, if possible, be built at right angles to the course of the stream, and, if this be prevented by circumstances, the piers and abutments should still be placed parallel to the stream and making an angle with the direction of the bridge. The most important point claiming the attention of the engineer, as far as the stability of the bridge is concerned, is to obtain a secure and unyielding foundation for the piers and abutments, such as will safely support the superincumbent weight of the bridge and its load, and is not likely to be effected or disturbed by the changes in the bed of the stream or other circumstances.

The council of every city, town and village should make provision for cleaning snow from sidewalks at the expense of the general funds of the municipality. Why should people clean the snow off their sidewalks in winter any more than they should mend them when they get broken, or that they should scrape the mud off the streets in summer, or go out with a nice little watering can, painted green, to lay the dust? One of the beautiful things about city life is that by contributing to a common fund we are able to have things done for us. Thus, instead of digging wells and cess pools in the back yard, we put in city water and connect with the sewer. We employ policemen and firemen to protect us, we employ men to build streets and sidewalks and scrape the mud off the roadway and go around with big watering carts to lay the dust. Why is it that in the one feature of city life that causes more annoyance and inconvenience perhaps than all the rest of it put together, we must either break our backs struggling with snow shovels on the pavement or run the risk of fine or imprisonment?

The Secrecy of the Ballot.

A California voter who is nearly blind has brought suit to have the Australian ballot law declared unconstitutional on the ground that he cannot vote without the assistance of others and is thus debarred from enjoying "the secrecy of the ballot."

His Independent Position.

Road reformer—But good roads, my friend, will benefit you a thousand times more than they will anybody else.

Stubborn old farmer—They'll cost too blame much.

"Statistics show that it will not cost as much to build and maintain good roads as you people are throwing away in trying to improve your worthless old roads."

"H'mph!"

"And I'll bind myself to pay all your taxes for building them if you'll agree to pay me what they save you in hauling your stuff to market in early spring. How does that strike you?"

"H'mph!"

"What's your objection to good roads, anyhow?"

"You're tryin' to force 'em on me, by dang!"—*Chicago Tribune.*

In ascertaining the probable cost of cleaning the snow off the sidewalks in any urban municipality, it is necessary to know the number of miles of walk to be cleaned. A man with a good team and a snow plough will do three or four miles per hour. The work should be commenced on the principal streets and sufficient teams with ploughs put on to clean off all the streets in at least three or four hours. Looking at the matter in this way, many people pay to have their own walks cleaned an amount equal to what a municipality would have to pay to clean several miles of walk by horse power.

* * *

It is a pretty well known fact that on the average the proportion of land value to buildings becomes greater as you approach the business centre of an urban municipality. That is, towards the outskirts a building is usually worth more than the lot it stands on; and towards the centre, the land is usually worth more than the building. Therefore, lessening the tax on buildings and increasing it on land would relatively lessen taxation on men of moderate means, whose land chiefly lies toward the outskirts, and who own more value of land.

* * *

The Automatic Telephone Company is entering into competition with the Bell Company for the privilege of doing business in Canadian towns. They have offered the city of London $2,500 a year for a twenty years' franchise. The system is, we believe, cheaper and will tend to make the use of the 'phone more general in small towns and villages.

* * *

The Kingston waterworks netted the city last year $4,079. The average yearly rate to consumers was $12.88, and the average consumption over a million gallons per day.

LEGAL DEPARTMENT.

H. F. JELL, SOLICITOR,
EDITOR.

Municipal Councils.

THEIR POWERS AND JURISDICTION.
BY-LAWS.

Probably the most important class of by-laws that municipal councils are called upon from time to time to consider, are those, the passing of which results or is intended to result in the creation of a corporate debt. These by-laws are of various kinds, and the circumstances calling them into existence are widely diversified and are charteristic of the needs of the municipal corporation of the period. Before undertaking to pass a by-law of this kind a council should be careful to enquire minutely into the facts of the case, as on the nature of these facts will, in most instances, depend the form of the required by-law, and the preliminary proceedings to be taken before passing the same. Every municipal council may authorize the head with the treasurer thereof to borrow under the seal of the corporation from any person or bank, such sums as may be required to meet the then current expenditure of the corporation until such times as the taxes levied therefor can be collected. See sec. 413, Con. Mun. Act, 1892.

Prior to the making of this express provision it was doubtful as to whether a municipal corporation had the right to borrow even to meet current expenditure, although some municipal corporations did then undertake to borrow money from banks, and give promissory notes to secure the repayment of the same. This doubt is removed by the legislative provision above referred to. It must be observed, however, that the power given by the above section is to borrow to meet the current expenditures of the corporation, that is the sums of money annually required to defray the ordinary routine expenses of running the municipal machinery, which, under ordinary circumstances, are met by the taxes collected. The length of time for which the loan is to be effected is to be only until such time as the taxes levied therefore can be collected, and the security to be given for the loan is a promissory note. The power under consideration is to be exercised by by-law of the council, only which by-law must regulate the amount to be borrowed and the promissory note or notes to be given as security therefore. Section 414 of said Act enacts that unless specially authorized, no council shall make or give any bond, bill, note, debenture or other undertaking for the payment of a less amount than $100.

In this connection section 340 *et. seq.* of the Con. Mun. Act, 1892, are worthy of special perusal and attention by municipal officers generally. These sections set forth the restrictions and provisions necessary to be observed to render a by-law passed for contracting debts, valid. The by-law if not creating a debt for the purchase of public works, should name a day in the financial year in which the same is passed, when the by-law is to take effect and if no day is named, it takes effect on the date of the passing. It has been judicially stated that the legislature, however, meant that it should not be necessary to refer to anything extrinsic to the by-law for the purpose of learning when it would or had come into operation. The purchaser of a debenture, for instance, would require to see that it and the by-law under which it was issued were legal, and might, on that account, require to see when the by-law took effect. In another case it was stated that where no day is named and nothing has been done under the by-law, it ought to be quashed, and the day named in the by-law for it to take effect must be in the same financial year as that in which the by law is passed. It is not the intention that the municipal council shall be in a position to postpone the operation of a by-law of this kind to the next or any subsequent year. The by-law shall settle a specific sum to be raised annually for the payment of interest, and of the debt respectively, and should not leave these to the subsequent computation of a municipal officer.

Sub-section 6 of the section under discussion, sets forth the recital to be contained in a by-law of this kind, unless it is for work payable by local assessment which shall contain the recitals mentioned in section 341 sub. section, of the said Municipal Act. Section 342 renders it in the discretion of a municipal council to make the principal of the debt repayable by annual instalments as is in the said section provided.

Municipal politics may have no special affinity for national questions, but, nevertheless, there is a lingering desire among the politicians to wed them. *The Hamilton Spectator* assumes a peculiar attitude towards this important question. It demands one of two things: "It wants politics wholly divorced from civic affairs, or the political fights made openly and without any humbug." In other words, unless the evil is immediately suppressed everyone must freely indulge in it. This is scarcely the policy that will commend itself to calm judgment. The alliance between national and municipal politics is wholly bad, because it is not in the interest of good government. *The Montreal Star* points out that this is the leading curse of American politics. It adds that "to allow the party leaders to nominate municipal candidates is often to elect a poor stick simply because he is a member of the dominant organization. Ontario will act wisely if they decline to import the system which has made Tammany master of New York." If the freedom of municipal affairs from the domination of party machines is of any value, it is worth striving for even though it may not be immediately and completely obtainable.—*Exchange.*

Legal Decisions.

MACLEAN VS. CITY OF TORONTO.

This was a demurrer to the statement of claim in an action for damages for negligence, on the ground that no cause of action was alleged. The statement of claim alleged injury by reason of the plaintiff's horse taking fright at a fife and drum band, headed by an alarming looking drum-major, in a public street, and that the defendants were liable because they permitted such a nuisance in a public street. Demurrer allowed on the ground that the statement of claim showed an independent trespass on the part of the drum-major, and disclosed no cause of action against the defendants. Leave given to amend. Costs to the defendants in any event.

RE PRYCE AND CITY OF TORONTO.

Judgment on appeal by Mrs. Pryce, the owner of the land, upon Ossington avenue, in the city of Toronto, from an order of Street, J. (16 O. R. 726), referring an award back to the arbitrator for reconsideration. The arbitration was under the arbitration clauses of the Municipal Act. The appellant claimed that her land had been infuriously affected by the construction of a block pavement along Ossington avenue. The arbitrator awarded $225 as compensation, and in arriving at this sum he refused to consider and set off the increase in the value of the property in question arising from the construction of the pavement, in which this land shared in common with all the other lands benefited, being of the opinion that he should take into account only such direct and peculiar benefit as accrued to this particular land. Street, J., however, was of the contrary opinion, and referred the award back. Appeal dismissed without costs, the majority of the court agreeing with the opinion of Street, J.

FARQUHAR V. CITY OF HAMILTON.

Judgment on appeal by the plaintiffs from the judgment of Rose, J., the trial judge, dismissing the action, which was brought by E. & C. Farquhar to recover $3,480 for excavation work in connection with a contract for paving Barton street, in the city of Hamilton. The trial judge held that the work was not called for by the contract, and that the defendants were not liable therefor in the absence of an express contract, following Green v. Orford, 16 A. R., 4. The appellants set up that the work was done in excess of that shown by the profile upon which the tenders were made, but that it came within the contract, and that the defendants were therefore liable to pay for it. The court dismissed the appeal with costs, holding that the work did not come within the contract and that the plaintiffs could not recover for it without the certificate of the engineer, which the court were of opinion was not withheld by reason of any fraud or collusion with the defendants,

M'DONALD V. MARA AMD RAMA TOWNSHIPS.

Action to recover value of a mare alleged to have been injured in breaking the snowdrifts on the townline between Mara and Rama in March last. The road had been drifted full all winter at the point where the mishap occured, and the field had been used for a track. On the 28th of March the plaintiff decided to not drive in the field, but to break through the drifts on the road and in doing so claims one of his team broke the bone of its leg between the fetlock and hoof. The defendants contended that the custom has always been to allow the drifts to remain and use the field at that point; that the plaintiff was making his way to the lake to cross the ice, and not to use the highway on which a wagon would have been required instead of a sleigh; that the municipality is not supposed to keep roads prepared for part road and part lake traffic. The defendants also tried to show that the plaintiff's horse was far more likely to have broken its bone by getting its foot fast in lake Couchiching, were there were two strata, one a few inches obove the other, through the top layer which horses were poping their feet at that season. The mare was variously valued by witnesses at from $60 to $150, and was probably worth $75 or $80. A veteniary testified that the mare is not lame in walking and is in foal and good for plowing. Verdict for $79.50. Farewell, Q. C., for plaintiff; McCosh for defendants.—*Chronicle.*

VILLAGE ON NEW HAMBURG V. COUNTY OF WATERLOO.

Judgment on appeal by the plaintiffs from the judgment of the Queen's Bench Divisional Court (22 O. R. 193) reversing the judgment of Ferguson, J., which was in favor of the plaintiffs, and dismissing the action unless the plaintiffs elected to have a new trial. The action was brought for a mandamus to compel the defendants to repair a bridge over the River Nith in the village of New Hamburg. The plaintiffs contended that it was a bridge which the county corporation were bound to build and repair as the river was over 100 feet in breadth. The court below held that the place at which the stream is to be ascertained is the place at which the bridge crosses, and the width is to be determined by the width of the natural channel of the stream, taking it in its highest ordinary state. This court was equally divided in opinion. Hagarty, C. J. O., and Burton, J. A., agreed with the opinion of the Divisional Court. Osler, J. A., agreed with the opinion of the trial judge. Maclennan, S. A., held that the stream should be measured at flood water. In the result the appeal was dismissed with costs.

BASKERVILLE V. CITY OF OTTAWA AND CANADA ATLANTIC R. W. CO.; BASKERVILLE V. CANADA ATLANTIC R. W. CO.

Judgment on appeal by the defendants the railway company from the judgment of MacMahon, J., in the first action in favor of the plaintiff as against the defendants the city corporation with refief over for the city corporation against the railway company; and upon appeal by the defendants the city corporation from the judgment against them in the first action; and upon appeal by the plaintiff from the judgment of MacMahon, J., dismissing the second action. The actions were brought to obtain damages for injuries to the property of the plaintiffs by reason of a grading and embankment erected near Briannia terrace, in the city of Ottawa, in front of the plaintiffs' lands. Seperate actions were at first brought against the city and the company, but on the application of the city the company were added as defendants in the first action. The majority of the court held that the city corporation were not liable as tortfeasors, but that the railway company, who actually did the work, were liable. Appeals of both defendants in the first action allowed with costs. Appeal of the plaintiff in the second action allowed with costs. Maclennan, J. A., dissenting, held that both defendants were liable, the city corporation for negligence in not removing the obstruction, and that the railway company were also liable over to the city corporotion. The judgment of the court directs that the city corporation shall pay the costs of bringing in the railway company as defendants in the first action.

PRATT V. CITY OF STRATFORD.

This was an action brought by the plaintiff as owner of certain property situated on Huron street in the city of Stratford against the corporation of the said city for damages alleged to have been suffered by him in consequence of the defendants having raised the level of the street in front of his property, in order to make a proper approach to a bridge that they were rebuilding over the River Avon, and by reason of their leaving also built a wall in front of part of this property. The defendants entered upon the construction of the bridge and the approach to the same without passing a by-law for the purpose. No negligence in the construction was shown. By the act incorporating the city of Stratford, the construction of a new bridge was implied and authorized, but not expressly directed. It held that a municipal corporation can exercise and perform its statutable duties and powers in repairing highways or bridges or erecting a new bridge instead of an old one which is unsafe, without passing a by-law for the purpose, and that the plaintiff whose premises were injuriously affected by the level of the street on which they fronted being raised in order to construct a proper approach to a bridge that the defendants were legally rebuilding, could not maintain an action against the defendants, but, must, in the absence of negligent construction, proceed under the arbitration of the Municipal Act, notwithstanding the absence of any by-law for the carrying out of that work.

The case of Smith vs Franklin is of interest not only to landlords and tenants, but also to collectors of municipalities and the corporations who employ them. It decides that the demand for taxes required to be made by the municipality fourteen days prior to distress, under sec. 123 of the Assessment Act, R. S. O., 1887, chap. 193 (see also the same section of the Consolidated Assessment Act, 1892) is satisfied by a demand made before the payment of the first installment; also the fact that sec. 24 of said Assessment Act enables the occupant to deduct from the rent taxes payable by the landlord does not limit him to such remedy, so as to prevent his bringing an action against the landlord for the recovery of the damages sustained by him by reason of a distress made for said taxes by the municipality, but such damages are restricted to the amount of the taxes paid to remove such distress, and do not include consequental damages. Also that no liability is imposed on the landlord by reason of irregularities by the municipality in making the distress, in the absence of fraud by the landlord.

A correspondent in *The Mail*, writing in reference to taxation of personal property, stated the mode in Quebec. In Great Britain they tax the real estate only, claiming that by so doing they diffuse taxation fairly and equally, as dwellings, stores and mauufactories reflect the wealth of the occupants. In Britain, France, Germany, Belgium, Holland and the State of Pennsylvania—in fact in the whole civilized world except sections of the United States and Canada—there are no direct taxes on personal property, special care being taken that the incidence of local taxation shall not fall on capital employing labor, as being the capital which conduces to the growth, advancement and development of a place. Pennsylvania not taxing capital employed in commerce and manufacture, as a consequence has had a greater increase of population the last thirty years than any State in the Union, not excluding New York State, with the advantage of the cities of New York and Brooklyn on her sea coast, these two cities containing nearly half the population of the State, and being the entreport of over two-thirds of the entire foreign commerce of the country. Allow me to quote from the chairman of the Board of Revision of Taxes of Philadelphia: "I think you are right in your conclusion that we owe our prosperity to the freedom of capital from taxation in this State, and that Philadelphia owes her prosperity mainly to that," and I mere mention that the increase of population of Pennsylvania from 1860 to 1890 was 2,351,799, to show its wonderful growth.

"The system of local government adopted in Ontario may be looked upon as nearly perfect, and certainly the best in the whole world."—Sir Charles Dilke, Problems of Greater Britain, p. 66.

QUESTION DRAWER

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only. When submitting questions state as briefly as possible all the facts, as many received do not contain sufficient information to enable us to give a satisfactory answer.—ED.

TOWNSHIP.—1. In the appointment of auditors, is a person who received money for any purpose whatever, except for services as auditor, during the previous year, qualified to act as auditor?

2. Would a member of the free library board be qualified to act as auditor of the accounts of the municipality which includes the accounts of the free library board?

3. Would the fact that a man sold tile to a municipality during 1892 disqualify him to act as auditor of the accounts for that year?

1. Assuming that the "money received for any purpose whatever, except for services as auditor," was received from the municipality proposing to appoint the person receiving it, an auditor, he is not qualified to act. The receipt of money from a municipality in the way mentioned by our correspondent, must, we think, of necessity, be the result of some "contract or employment with or on behalf of the corporation."

2. No. Relatively speaking, the member of a free library board is in the same position, as regards his appointment to the office of auditor of the accounts of the board to which he belongs, as a member of a council as to auditing the accounts of the council of which he is or was, during the previous year, a member. Generally speaking, a member of a board or corporation is not qualified to audit the accounts of that board or corporation.

3. Yes. The sale of the tile to the corporation was a contract with the same, and would disqualify the person selling from holding this office.

TOWNSHIP CLERK.—Will you please answer the following questions in your next issue of THE MUNICIPAL WORLD?

1. The council did, by by-law, declare that there should be no tax levied on dogs in the township. Is the corporation liable for damages done to sheep by dogs where the owner or keeper of dogs is not known?

2. The council have fixed, by by-law, the remuneration to the clerk for services and duties performed by him in carrying out the provisions of the Ditches and Watercourses Act. Can the council tax the parties interested in the ditch or drain for the same, or is the whole corporation liable for his fees? See Sec. 278, Chap. 42, 55 Vic.

1. Under the circumstances the council would be liable only to the extent of the amount to the credit of the dog fund at the time the by-law abolishing dog tax was passed. See questions and answers bearing on this point on pages 101 and 108 of THE MUNICIPAL WORLD, Vol. II.

2. No. The statutes make no provisions enabling the council to levy the clerks' fees against the lands of the several persons interested in a drain constructed under the provisions of the Ditches and Watercourses Act. See question and answer on page 149, and editorial note on page 63, of Vol. II. of this paper.

T. U.—Does a resident householder require to be assessed to the amount of $100 to qualify to vote at a municipal election for the election of councillors in the district of Algoma?

2. If not, what is the qualification for voters in said district?

Please reply through THE MUNICIPAL WORLD and oblige.yours respectfully.

1. No.

2. Section 40, chap. 185, R. S. O., 1887, enacts, that persons qualified to vote at every election after the first shall be: Every freeholder and resident householder twenty-one years of age and a British subject, whose name appears in the revised assessment roll, upon which the voters' list, used at the election, is based. Every male person assessed for income to $400 and farmers' sons.

J. S. H.—1. After writing J M. Gibson provincial secretary for other paper than *Ontario Gazette* and local paper to advertise in, is it thirteen weeks consecutively each lot and arrears thereto are advertised in all three papers?

2. Is October or August the first month sale of lands can be effected?

3. Is motion of council, February meeting, sufficient to bring on sale in 1893 August or September? and any further information anent this gladly received.

1. All of the notices required may be completed in thirteen weeks, by publishing list of lots, to be sold, in local paper for thirteen weeks, in Ontario *Gazette* and Toronto paper for four weeks each.

2. The sale can be held any time after all of the notices mentioned have been published. The first day on which sale could possibly be held would be ninety-two days after first publication of the list.

3. Yes, if a motion of council be necessary, which we think is not the case.

G. S. S.—Has a council, under any circumstances, any authority to alter an assessment after the fourteen days is up, in which they should appeal?

The reason I ask this is, a party here told the assessor he was going to appeal at the proper time in writing, and the assessor told him not to, but to appeal in person at the court of revision, which he did. The council after taking his case into consideration, lowered his assessment. Were they right or wrong? I see a question answered in the January number which applies, perhaps to mine, but I want to be sure about it.

Section 64 of the Consolidated Assessment Act, 1892, sub-sec. 2, enacts that the notice required by sub-sec. 1, "*shall* be given to the clerk (or assessment commissioner, if any there be) within fourteen days after the day upon which the roll is required to be returned by law, or within fourteen days after the return of the roll, in case the same is not returned within the time fixed for that purpose". The latter part of sub-sec. 4 of said sec., provides that "no alteration shall be made in the roll, unless under a complaint formally made according to the above provisions". We would therefore consider the council sitting as a court of revision were wrong in taking action, in the case you mention. The only case we can find where a council sitting as a court of revision has authority to entertain an appeal and alter the assessment appealed against after the expiring of the 14 days is that provided for by sub-sec. 18, after said section.

K.—I noticed in a public newspaper an answer to the following question:—Has a returning officer or deputy the power to erase or draw a line through the name of a candidate on the ballot paper before giving it to a voter. The answer was that the candidate could retire up to polling day and that the officer was correct in erasing the name. Is this a correct interpretation of the law.

We assume that the candidate referred to by our correspondent is a candidate at a municipal election. If this be the case we do not agree with the answer given in the public newspaper referred to. Sec, 117 of the Consolidated Municipal Act. 1892, provides that, "at the nomination meeting or on the following day any person proposed for one or more offices may resign, or elect for which office he is to remain nominated." If the candidate does not resign in the manner prescribed by the latter part of the above section within the time therein limited, his name must go on the ballot paper and must remain there throughout the election, whether the candidate is really desirous of running for the office or not. A returning officer or his deputy has no right to meddle with a ballot in the way you mentioned.

J. B. F.—Can a municipality which charges no market fees under by-law now, nor did at any time previous, charge no greater fees for weighing than those laid down in section 497 of the Con. Mun. Act?

We are of opinion that the scale of fees for weighing under the circumstances mentioned by our correspondent should be no greater than those laid down in the sec. referred to. The language of sec. 500 of the said act seems to bear out this view of the matter.

Town Clerk.—1st. Has the council any authority to appoint a person to any municipal office *for a given time?*

2nd.—Can a council legally appoint any person to an office already filled by another person without removing such person first, or before the appointment of a successor?

3rd.—If a person holds an office would the appointment of a successor be a legal act, unless the person holding the office is first removed from office by the direct action of the council?

4th.—Is it the *net* or *gross* income that is contemplated by sub-section 23, sec. 7, assessment act 1892? A party here claims that he has a right to deduct from his gross earnings, office rent, office expenses, etc., and then from the remainder his exemption of $700. How is it?

(1) We know of no statutory provision prohibiting a council from appointing a person to a municipal office for a given time. But even if such be done it is a question as to whether the council cannot remove or dismiss the officer so appointed at any time after his appointment and before the expiration of of the time for which he has been appointed, paying him his salary up to the time of his dismissal. Sec. 279 of the Con. Mun. Act provides that "all officers appointed by a council, shall hold office until removed by the council". We think the enactment intends that the officer shall hold office only at the pleasure of the council. In view of this enactment every person appointed to office, even if for a definite period, in entering on the

duties of his office, must be taken to do so with the full knowledge of his dependence on the pleasure of the council.

283. It seems to us that the same point is raised by both these questions. The holder of any particular office should be removed from same before another person is appointed thereto by the council.

4. The gross annual income. We do not think the party has any right to deduct from his gross personal earnings his office rent or expenses in addition to the statutory exemption of $700

R. R. C.—1. Can a municipal council be held responsible and made to pay for sheep killed by dogs, after a by-law has been passed dispensing with dog-tax on a petition of twenty-five ratepayers?

2. In assessing lands used for agricultural purposes, rocky bluffs are thrown off as waste land. Now, can a man who buys lots or parts of lots, which are mostly rock, for mineral purposes, afterwards claim that the lands were bought as farm lands and have the rocky part counted out, or should such lands be assessed at the same rate as farm lands uncleared without any deduction for rock?

1. We think not, or at least only to the extent of any moneys to the credit of the dog-fund that may have been on hand at the time the by-law abolishing the dog tax was passed.

2. We do not think we can answer this question in a better way than by quoting sub-sec. 2 of sec. 26 of the Consolidated Assessment Act, 1892, which reads as follows: "In estimating the value of mineral lands, such lands and the buildings thereon shall be valued and estimated at the value of other lands in the neighborhood for agricultural purposes, but the income derived from any mine or mineral work shall be subject to taxation in the same manner as other incomes under this act."

COM.—1. Does the council appoint deputy returning officer, or do the returning officer appoint?

2. Clerk charges for striking rate on roll. Is not that his regular work and not an extra?

3. What is the usual rate paid for auditing township accounts?

1. The council appoints deputy returning officers. See sec. 97, Consolidated Municipal Act, 1892.

2. Striking the rate on the collector's roll is part of the clerk's regular and ordinary duties, unless by agreement with the council, when the clerk was appointed, he is to be paid extra therefor.

3. From $3 to $50. In the greater number of townships the latter is the more reasonable allowance.

T. U.—I wish to ask a question respecting the legality of a by-law, our council wishing to abate the nuisance of cattle eating and destroying anything that can be found in sight standing in the streets, desire to pass a by-law prohibiting all cattle from running at large in the village of Sprucedale from the first of December to the first of April. Would such a by-law be legal without including the whole township? The village is not incorporated.

We do not think the municipality can legally pass a by-law of this kind, applicable to or affecting only some particular locality therein. The by-law should relate to the whole municipality.

D. M.—Would you please let us know in next number how to proceed to assess the municipality when said assessment is to stand for three years?

Sec. 20 of Chap. 185, R. S. O., 1887, enacts that the council of a municipality (organized under said section) shall, as early as convenient, after their first meeting appoint one or more assessors, and sets forth their duties. Sec. 21 enacts that the said roll shall be returned to the clerk within such time as may be provided by by-law of the council. Sec. 29 provides that the council shall by by-law fix the time for making the subsequent assessments (after the first) at periods of not less than one or more than three years. The assessor or assessors is to make his assessment as is provided in the said act.

J. M.—1. Can a council of a town pass a by-law for taking assessment between 1st July and 30th September this year in accordance with 55 Vic., chap. 48, section 52, and adopt the assessment of 1892 for this year and collect taxes from October 1st 1893 to April 1st 1894? If not, what is the proper procedure to take to change the time for making the assessment?

2. Does not section 53 of the same Act allow the treasurer to act as collector of taxes, that is to send out notices and require taxes to be paid at his office?

1. We are of opinion that if the council pass the by-law mentioned by our correspondent, they could not adopt the assessment of 1892 for this year, and collect the taxes as above. The assessment should be made in the regular and ordinary way this spring, as laid down in the Assessment Act, and the assessment to be made between the 1st July and the 30th September, pursuant to the term of the by-law, would form the basis of the assessment of next year (1894) and would be the assessment on which the rate of taxation for that year would be levied, if adopted for the purpose by the council.

2. No. This section simply authorizes the passing a by-law making the offices of the treasurer or collector places where taxes are to be paid within a time limited in order to enable parties paying to take advantage of the discounts. The very language used in sub-sec. 1 and following sub-section seems to imply the individuality of these officials.

J. B. F.—At a municipal election in ward A, four candidates were nominated where only three were required to be elected. On 2nd day following nomination, one of the candidates handed the returning officer his resignation dated previous day and otherwise complete, which was accepted by the returning officer and remaining three declared elected.

Q.—1. Does this irregularity void the election in said ward, there being no poll held?

2. If these three persons declared elected take the declarations of office and qualification and a seat at the council board, no objection being made against their election and the time for such objection expired, will their acts at the council board during the year be legal? Also can a clerk legally act as assessor?

1. In this case a poll should have been held, and the returning officer had no authority to declare the three nominees other than the one filing his resignation elected. We are of opinion, however, that the acceptance of the fourth nominee's, after the time for filing the same had expired, and his subsequent declaration of the election of the other three, were simply irregularities, rendering the election voidable, but not absolutely void.

2. Unless the proceedings laid down in the Municipal Act be taken within the time mentioned in sec. 188 of said act, to have the election declared void, we think the three declared elected would legally hold their seats as councillors, and thus have a legal right to take part in the deliberations of the council, and to perform the usual official acts of councillors.

We are of opinion that a clerk cannot legally act as assessor. The offices are incompatible.

REEVE.—I was appointed high school trustee in 1891. Was nominated for reeve in 1892 and elected by acclamation. The High Schools Act, section 12, sub-section 2 does not apply to any person now serving as a high school trustee until his present term of office has expired. Section 77 of the Consolidated Municipal Act provides that no high school trustee shall be qualified to be a member of the council of any municipal corporation. Since the nomination, I resigned my position as high school trustee. Can I now qualify as a member of the council for 1893, and was my resignation as a member of the school board necessary?

The provision that "no high school trustee shall be qualified to be a member of the council of any municipal corporation first come into force on the 23rd March, 1889. See Ontario Statutes, 1889, 52 Vic., chap. 36, sub-sec. 4. This provision was incorporated in Sec. 77 of the Consolidated Municipal Act of 1892. Therefore, assuming that our correspondent was a high school trustee when nominated for reeve in 1892 and elected by acclamation, we are of opinion that he was disqualified to be a member of the municipal council when so elected, and his resignation after nomination (and in this case, we presume, after election) would not render his election a valid one, or remove the disqualification that existed at the time of the election. Our correspondent's resignation as a member of the high school board is necessary in order to qualify him for re-election as a member of the municipal council.

R.—When a candidate for municipal office, elected by acclamation at the nomination, is disqualified, what proceedings should be taken towards a new election, and in what way can he tender his resignation?

The party elected as mentioned by our correspondent should tender his resignation of the office to which he has been elected to the council of the municipality. When the resignation has been accepted by the council proceedings should be taken for filling the vacancy. Since in this case it is the reeve who has resigned, the clerk shall forthwith by warrant, under his signature, require the returning officers and deputy-returning officers appointed to hold the last election for the municipality, ward and polling sub-division respectively, or any other persons duly appointed to those offices to hold a new election to fill the vacancy. See sec. 181, Consolidated Municipal Act, 1892. See sec. 184 of the

said act as to cases where the resignation takes place before the organization of the new council for the year.

Sec. 185 of the said act provides that "the returning officers and deputy-returning officers shall hold the new election at furthest within fifteen days after receiving the warrant, and the clerk shall appoint a day and place for holding the nomination of candidates and the election shall in respect to notices and other matters be conducted in the same mauner as the annual election." The clerk should give six days' notice of the holding of the nomination meeting by publication in the usual way, as required by sec. 115 of said act, and in the event of more than one person nominated remaining in the field the proceedings should be adjourned for a week for the holding of a poll as at the annual elections.

ENGINEER.—A township treasurer keeps the township's money in the savings department of a chartered bank. Is he or the corporation entitled to the interest that accrues?

Our correspondent gives us no information as to what arrangements were made with the treasurer when he was appointed to office, as to investment of township moneys, amount of salary or remuneration and how paid. Without this information, it is impossible to answer our correspondent's question, as it does not come within the range of the general law.

T. M. E.—I am instructed by the council to ask you whether the municipal council of an incorporated village can grant to themselves pay for their services as councillors for said incorporated village?

No, except the head of the council. Section 231 of the Municipal Act provides for the paying of the members of township and county councils, and section 232 for the payment of such annual sum or remuneration to the head of the council of an incorporated village, as the council of the municipality may determine.

J. H.—Has a municipal council power to pass a by-law causing a candidate for municipal honors to deposit a certain sum of money on the day of nomination with the clerk, said sum to be forfeited and fall into the general fund of the municipality unless said candidate take a certain number of votes? Such a by-law would often save municipalities the expense and worry of an election.

The statutes confer no such power as that suggested by our correspondent on municipal councils, and such a by-law, we think, if legal, would have the effect of preventing many really competent men from even dreaming of aspiring to municipal honors.

W.—Farmer A borrows from the corporation, or the council, of the township of B..... the sum of $2,000, from the surplus distribution fund. The said money is secured by a mortgage on farmer A's farm, principal payable in say eight years and interest annually. While said mortgage is in full force and effect, the said municipal council appoints the said farmer A to the office of the assessor for said township of B..... Can A legally make declarations of office as such assessor as required by section 271 of the M. Act of 1892, viz:

And that I have not by myself or partner either directly or indirectly any interest in any contract with or on behalf of the said corporation, save and except that arising out of my office or position as assessor.

2. If A should wrongfully make such declaration and proceed with the assessment and complete the roll, could any elector taking necessary proceedings have the said roll set aside as illegal by reason of the assessors disqualification as aforesaid?

1. No.

2. No.

G. B.—In the Consolidated Municipal Act, sec. 263, sub-sec. 2, (A) does the words, date of audit mean the 31st, day of December, or the date upon which the audit was really made, say the 30th January?

Reeve.

The words quoted mean both dates. The auditor's first duty after appointment is to count the cash and examine the securities, and before making his report to extend his audit of the cash transactions to the last one which took place before he counted the cash. See article of W. Powis, F. C. A., on page 2, vol. 3, and page 2 of vol. 2 of this paper.

A Michigan Poor House.

(*From the Ludington Appeal.*)

The following is a description of the Mason county poor farm. The farm originally contained eighty acres bought in 1878 for $4,000, and was later increased by the purchase of forty acres adjoining. The house is a large frame structure, two stories high. A one-story building containing a sitting room, three sleeping apartments and a grated cell, stands a few rods from the main building and is occupied by the male members of the farm. A splendid two-story barn, wagon shed and tool house are among the buildings on the premises. Fine clear water is pumped by a windmill and is conducted to the barn-yard and house. The soil is heavy clay, and much that is cropped has the stumps removed from it, and where necessary is underdrained. About ninety acres are under cultivation, the balance in timber. An orchard of twelve acres, set to apple trees, produced largely this year, it being estimated that the yield will reach 1,200 bushels. Sixty-three barrels of summer apples have been disposed of at 55 cents a bushel, and the fall apples, of which there are thought to be 800 bushels, have been contracted at $1.80 per barrel.

The stock on the farm comprises ten hogs, eight head of horses and nine head of cattle, valued at $1,618. The produce of the farm this year was valued at $1,761.80.

The keeper receives a salary of $600 per annum, and all in any way familiar with his many trials in the care of some of the inmates do not begrudge him what he gets.

The total cost of maintaining the poor of the county is a trifle over $5,000. There has been paid for help on the farm $273. The average cost of the board of the inmates is figured by the superintendent at 72 cents per week.

Municipal Publications Received.

A Review of the Movement for Abolishing the Grand Jury System, by John A. Kains, Barrister, St. Thomas. Price, $1.

The question of the abolition of the Grand Jury System in Canada being a prominent one, it was thought advisable that the general public who are chiefly concerned in the matter should be informed of the position of affairs in order that they might be able to form an intelligent opinion. With this in view, the writer has very fully set forth the opinions of Canadian judges and others for and against the abolition of the grand jury, and shows the uselessness of juries examing jails, houses of industry, etc. This, together with the annual cost of that body which is upwards of $50.000 in Ontario, makes the work especially valuable for members of councils who are interested in reducing what may be considered an unnecessary expenditure, by promoting new legislation in reference to this question in a way that will recommend itself, not only to our representatives in parliament, but the public generally.

Proceedings and Auditors' Report of the County Council of Leeds and Grenville, 1892—W. Richardson, Clerk.

Proceedings, Auditors' Reports and By-Laws of the Township of Sullivan—A. Stephen, Clerk.

One by-law we noticed, imposes a penalty on owners of dogs found running at large, in addition to the damages done or caused to be done by such dog, and provides that it is unlawful for any person or persons to keep or harbor a dog that is in the habit of annoying travellers on the highway. The owner is made responsible for any damage caused by such annoyance.

Annual Report County of Lincoln Industrial Home—D. B. Rittenhouse, Inspector.

During the last year the average number of inmates in this institution was 28. The amount expended during the year for the support of the inmates at the home was $1,998.19. The average expense for each inmate for the year, inclusive of the keeper's family and help, was $61.91. The produce of the farm was valued at $1,023.

Minutes of proceedings of the united Counties of Stormont, Dundas and Glengarry, 1892—A. I. McDonald, Clerk.

Report of the annual meeting of the Association of Executive Health Officers of Ontario, held at Niagara Falls, together with the quarterly report of the secretary of the provincial board, which relates more particularly to the cholera outbreak, and sets forth the measures to be taken to protect the province. In a future issue we will report more fully the municipal measures to be taken.