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# The Municipal World 

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## CONTENTS

Editorial Notes
Thersoll Election Case
the Provincial Municipal Auditor
House of Refuge - Perth County and Stratford
House of Industry Question
${ }^{\text {Plan of Herth County House of Refuge }}$
Placing Metal on the Roads
Good Roads in New Branswick
The Ventilation of Sewers.
Road Meetings
Road Machinery
The Smoke Nuisance
question Drawer
133. Children's Aid Society Expenses
135. Tax Sale Funds-Apportionment
${ }^{135}$. Trustees' Drties
136. Auditor's Staternent-Permanent As
137. Accident on Highway-Railway Crossings
138. Pounds By-Laws-Pathmaster's Re-
139. Securnsty of Secretary-Treasurer of School Section
141. Assessor May be an Alien.
141. County Council and Auditor-Meeting of Council-By-Laws.
142. Agreement for Road Maintenance

Collector's Return - Withdrawal of Separate School Supporter
144. Pitch-Holes on Public Highway
${ }_{146}$. Accounts - Postmasters for Jurors
Treasurer's Payments-Sureties Bank Accounts
14. Assessment Real Property-Income
149. Exemption from Taxes not Legal
150. Assessment of Mill and Stock in Yard. Survey Dispute-Grown Lands Depart-
151. ment
not Legally
152. Liquor License By-Law - To Repeal
154. Schools-Algoma

Quarter Session Road-Lake Froni Opening.
56. Quarter Session Road
57. Statute Labor

Regulation of Sale of Bread -Milk Meat
${ }^{159}$, Tax Sale to Clerk or Treasurer
Clerk to Vote on Board of Health-
160. Treasurer's House Burned-Liability
${ }^{162}$. Adopted Sons not Farmers' Sons.
10.2. Church Shed not Assessable
163. Liquor License Act-Fines-Treasurer. Improvements on Real Property-De-
164. benture Rates
165. Treasurer's Bond-Term of
${ }^{166}$, Trainage by Twenty Year's User elephone Poles not Assessable-Hotel Keeper and Farmer-Assessment of 157. Stock
168. Snow Fences
$D_{\text {eputy }}$ Coltor or Assessor-Treasurer or
160. Paty Returning Officer
170. Pathmaster and Declaration of Office.
171. Liability for Drainage Costs.
172. Money Meeting-Resolution to Borrow
172. Fenceviey....

Fenceviewers or Engineer-Ditches and
74. Rollection of Taxes
4. Regulation of Slaughter Honses

## Calendar for April and May, 1897.

## Legal, Educational, Municipal and Other Appointments.

APRIL.

1. Clerks of counties, citios and towns separated from counties to make return of population to Educational Department.-Public School Act, Section 69.
Last day for Free Library Board to Report estimates to the Council.-Free Library Act, Section 6.
Last day for petitions for Tavern and Shop Licenses to be presented. - License Act, Sections 11 and 31.
Last day for removal of Snow Fences erected by Councils of townships, cities, towns or villages.-Snow Fences Act, Section 3.
From this date no person compelled to remain on markets to sell after 9 a . m. Municipal Act, Section 497 (6).
Last day for Boards of Park management to report their estimates to the Council.Public Park's Act, Section 17.
2. Make returns of death by contagious diseases registered during March.
3. Last day for Treasurer of Local Municipalities to furnish County Treasurer with statement of all umpaid taxes and school rates.-Assessment Act, Section 145.
4. Last day for Collector to return to Treasurer the names of persons in arrears for water rates in Municipalities.-Municipal Waterworks Act, Section 21.
5. Reports on Night Schools, due to Education Department (session 1895-6).

High Schools close.
16. Good Friday.
20. Last day for non-resident land holders to give notice to clerk of ownership of lands to avoid assessment as lands of non-residents.-Assessment Act, section 3.
Last day for Clerk to make up and deliver the assessor's list of persons requiring their names to be entered in the roll. Assessment Act, section 3.
26. High School open (third term).-High School Act, section 41, Public and Separate Schools in cities, towns and incorporated villages open after Easter holidays.-P. S. Act, section 89.-S. S. Act, section 79 (3).
30. Last day for completion of roll by assessor.

Last day for non-residents to complain of assessment to proper Municipal Council. Assessment Act, section 77.
Last day for License Commissioners to pass regulations, etc.-Liquor License Act, Section 4.
May; Last day for Treasurers to furnish Bureau of Industries, on form furnished by Department, statistics regarding finances of their municipalities.-Municipal Act, seetion 252.

County Treasurers to complete and balance their books, charging lands with arrears of taxes.-Assessment Act, section 152.
7. Arbor Day.
175. Collector's Fee-Snow Roads.
176. Schiool Levies or Surplus not Limited
177. Highways Not to Be Leased.
178. Inspectors-Collection of Dog Tax Publish Auditor's Report.
179. County Council Sessions - Payment of Members.
180. Loitering on Streets.
181. Compounding Statute Labor
182. Drainage Assessment Refunded
183. Tax Sale - Redemption-Nomination of Disqualitied Person
184. Resolution Sealed a By-Law.
185. Park Board-Meeting-Vacancies
186. Equalization of Union School Sections.
187. Collector's Seizure - Pathmaster's Ditches-Treasurer or Bank.
188. Repeating By-Law-Repealed.
189. A Legal Expenditure.
190. Road to be Opened-Fences
191. Mechanical Drainage-Costs of Opera tion
192. Taxes Payable to Treasurer
193. Finance Committee of Council to Report on Accounts
Municipal Elections-Village of Fergus..... 80
Rules and Regulations of Township Council 80 Proceedings
Proceedings . . . . . . . . . . . . . . . . . . . . . 80
Publications Received
81

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In the interests of every department of the Municipal Iostitutions of Ontario.
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St. Thomas, Ont.

## ST. THOMAS, APRIL I, 1897

All by-laws for the alteration of school section boundaries in townships should be passed before the first of June.

The Lincoln County Council bave appointed an inspector for the House of Industry at a salary of $\$ 75$ per year.

Mr. A. B. McBride has been appointed cletk of Berlin, to succeed Mr. Colquhoun, who has been appointed Collector of Customs.

The Simcoe County Council have decided to hold their June session at Orillia instead of Barrie, the county town. The same council ordered thirty-six badges for county constables.

## ** *

The appointment of a Provincial Auditor will result in the selection of competent local auditors and efficient treasurers in many municipalities where but little attention is given to the duties of these offices.
***
Complaint is made ${ }^{*}$ in some townships of persons riding and driving on the footpaths, rendering them unfit for pedestrians. A notice posted up at public places in each division will direct attention to the matter, and generally have the desired result.

Many towns do not provide a public dumping ground for rubbish, and the highways of adjoining townships are utilized for the purpose. The Public Health Act makes this an offence on sanitary grounds. In addition to being a nuisance, rubbish on the highway is often the cause of accidents and claims for damages against municipalities. Councils should instruct their pathmasters to promptly remove all rubbish deposited on the highway, and report the names of the offenders to the nearest justice of the peace.

The appointment of a State Board of Municipal Works will be proposed in the Illinois Assembly, the duty of the board to be the collection of information, and to advise municipalities on all questions relating to water supply, gas, electric lighting, street railways, telephones and street improvements, etc.

A correspondent ${ }^{*}$ referring to auditors' duties states that fines are not always audited, and that the auditors do not get conviction lists, which would give information as to amounts paid to treasurer and suggests that the Clerk of the Peace should be required to look over auditors reports throughout the county to see if treasurers have charged themselves with all amounts reported to him by the several Justices of the Peace.

We shall be much ${ }^{*}$ obliged to officers of councils if, when they are sending out circulars, pamphlets, reports, etc., they will be so good as to send us copies. We need hardly add that we are always glad to receive copies of all printed reports prepared by councils, their committees, or officials, and also any item of news of a character likely to be of general interest to our readers. It is our earnest desire that The World should be a means of co-operation between the various municipalities, and the greater the number of those who employ such means the moe valuable will the co-operation be

We have received many kind letters from subscribers and are pleased to know that our efforts are appreciated. The following extract is taken from a letter received from a venerable municipal officer with thirty years experience: "Words would fail me to express my appreciation of the WORLD as a reliable instructor for municipal councillors not only in a general sense of the word, but also for those who have long experience in the work. As a rule councillors have not the statutes, and I have found by experience that they will not read them when an opportunity offers.

The WOrLD is not only a reminder but also a great help in many ways."

The Guelph city council have adopted a new plan of dealing with their treasurer. Special Auditor Edwards whin was employed when the defalcations of Treasurer Harvey were under consideration, having reported that the books as entered up by the new treasurers were less intelligible than at any time during the period covered by his recent examination. The council passed the following resolution: "That the finance committee be instructed to obtain a competent accountant for the purpose of entering up the books of the city from June 2nd, 1896 , to Dec. $3^{1 \text { st }}$, 1896 , and to prepare said books for auditing and charge the same, to the acting city treasurer, Mr. Mitchell, and city trcasurer, Mr. D. Scroggie, in proportion to their liability."

## Ingersoll Election Case.

An interesting judgement has been given by Referee Cartwright in the Ingersoll election case, the contest was for the position of county councillor of the County of Oxford, and the main point in dispute was whether the action of the deputyreturning officer in polling subdivision number six in leaving the booth three times during the day was su h an irregularity as to render the election void.

Mr. Cartwright holds it to be clear that the intention of the act is that the deputyreturning officer shall be present during the whole time which by law the poll is required to be kept open.
"It cannot be argued," says Mr. Cartwright, that the whole conduct of the deputy-returning officer was not highly and seriously irregular. One more ballot paper giving two votes to the relator would have made him a tie with Buchanan and we cannot say whom the returning officer would have seated. Now, taking even the first absence of the deputy-returning officer, it appears from his own evidence that he was absent at least ten minutes, during which period there was no possibility of any votes being cast, and there is nothing to show that some voter, (and one would be sufficient,) was not prevented thereby from casting his vote, which vote might have been for the relator and then there would have been a tie. In my view this closing of the polling-boo:h was, in some aspects, the most serious irregularity of the three absences of the deputy.

The judgment further states that the town clerk, although he was returning officer, had no authority to take the deputyreturning officer's place at the booth, and that the policy of the act, secret voting, had been violated by his so doing. "In view of the facts between the relator and Buchanan," concludes the judgment, "I do no think the election should be allowed to stand. I am not aware that I have any power to order a new election as to him only, so that the whole proceeding must be set aside. I have reached this conclusion not without a good deal of hesitation. As the elected candidates were not in any way to blame, I do not think there should be any costs again,t them; nor against the deputy-returning officer, as his absence was not wholly voluntary. It would seem right that the Legislature should make some provision for such cases if theyare considered to be of sufficient frequency torender this desirable.'

There seems to be a general misunderstanding among rural public schnol trustees, who are not receiving the usual grant, equivalent to the Legislative grant, from the county; this was discontinued by the Public Schools Act of $\mathbf{1 8 8 6}$. Town ship councils are now required to raise $\$ 150$ for the purpose of each school, being an increase of $\$ 50$. This ircreased payment takes the place of the old county grant, formerly distributed by the Inspector.

## A Provincial Municipal Auditor.

The act introduced by Mr. Hardy to provide for the appointment of a Provincial Auditor has been read a third time, and although numerous amendments were made, the general principles are the same as set forth in our last issue. The passing of this Act is the beginning of a system that we expect will, in time, develope to the same extent as has been found necessary in other countries, where the principal of a central audit has been adopted. In England the first step taken towards the centralization of municipal administration was made in 1834 . While all other localities in England as well as cities in France, are subject to a central audit of accounts the English borough is not, a'though after the local audit has been had, the accounts must be filed within a month with the Local Govern ment Board at London.
In the experience of England we bave an opportunity of comparing the results of central administrative control with local self government pure and simple. The present central audit was not achieved at a single bound, but each step being attended with better results, the move. ment continued. District auditors are appointed by the Loral Government Board, and the Law is applied with a vigor that often arouses the animosity of local officers, and were it not for the privi$\mathrm{I}_{\mathrm{B}} \mathrm{ge}$ of appeal to the Local Government $\mathrm{B}_{\text {oard, some transformation would have }}$ taken place. The auditors have authority to disallow illegal expenditurcs subject to appeal.
Some of the United States during recent years have recognized the defect in the audit systems of local municipalities and the legislatures of Minnesota, MassachuSetts, Mississippi, North and South Dakota, Texas and Wyoming have passed laws regarding a central audit. The governor appoints public examiners whose duties are to formulate methods of keeping accounts to be adopted by the financial officers of counties, and in some cases accthose of the cities, to examine the accounts of such officers at least once a Year and to report to the governor the ${ }^{\text {tesults of }}$ their work.
When the Legislature was considering the question of municipal auditing, a debate arose between the government and Opposition on the principle of the bill. thessrs. Whitney and Matheson urged another rite argument that the bill was tion, and step in the direction of centralizatheir and would deprive the people of tions inght to manage municipal instiouthe county ir own way. They thought auditorsty councils should appoint the Altorney-General and Hon. G. W. Ross
in reply-General and Hon. G. W. Ross in reply urged that there had been a gieat
ous defalcations by ccunty officials, that
there was nothing in the law to prevent county councils from appointing auditors it they chose to do so, and, moreover, that there would not be enough expert auditors in the province to supply the demand were every county to appoint its own. The bill was explained to be merely a tentative one. It was not intended that the Provincial Auditor should go into every county and audit the books, in fact, it would be impossible to do so. He was simply to investigate in cases where it was believed there was a necessity for such an examination.

Mr. Meacham said the idea of the government seemed to be that the fear of a visit from the government auditor would induce the local officials to do their work properly. ("Hear, hear, was the response from the government benches.)

Hon. Mr. Gibson enlarged on the shortcomings of municipal treasurers, The mode in which money was kept, was responsible for much loss, and if general rules as to the system of keeping accounts and taking care of the funds were sent out by the government auditor it would do much to prevent financial laxity.

A correspondent writes: I am glad to know thata general feeling exists againstour present system of auditing. When looked into closely, it is a perfect farce In rual districts public accounts amounting to thousands of dollars, are audited yearly by men who never kept an account for themselves or any one else, and have no practical knowledge of the principles of book-keeping. No wonder at the numerous errors that are becoming so frequent, and many others that are never discovered. I have no desire to impeach treasurers with dishonesty, but very many of them have had no training along this line until their appointment, and they simply keep their books in their own way. I have grave doubts if the change made a year or two ago, requiring treasurers to keep certain books, have been productive of much improvement. I haye examined the bill that is now before the House on the appointment of a Provincial Auditor, and object to it on the ground of not improving either our treasurers or local auditors, or removing the present defect, and regard it onty as a half measure.

I heartily concur with your suggestions, as well as those of Mr. A. C. Neff on this subject If I had my way, (but I don't expect to get it) nevertheless I shall try, I would have an auditor appointed by each county, the same as school inspectors, and none eligible un'ess those who hold certain prescribed qualifications. Efficiency in these officials is a vital point. If the county was very large, two could be appointed. Each municipality would appoint one auditor to act in conjunction with this county auditor, and suppose this
official would begin hiş work of auditing about the isth January, each year, and every day engaged, only those occupied in going from one municipality to another he would soon get through this department of his work. Each treasurer and local auditor would soon understand the work according to his prescribed form, and he would be required to enter in a book the abstract account of each municipality. The form of audit would be in accordance with that prescribed by the Provincial Auditor, and be uniform throughout the Province, and all returns to the Bureau of Industries to be in accordance with the audits made, and all these returns to come tbrough this auditor for his county, and be endorsed by him, after examining each report with his own abstract, then forwarded to the head office.

If this mode were adopted, in a year or two the entire finances of each municipality would be completely under control and defalcations would be next to impossible.

If the present bill passes, as it now reads, it is only one step in advance, and comes very far short of meeting the present deficit. To modify it by appointing an inspector to examine all treasurers books, hunting up mistakes, and causing official enquiries to be made, is simply ridiculous in my eyes. Why not have the work done efficiently at once, and show others how to do it? Should your readers approve of what has been said on this subject, in these columns, then we ask their liberal co-operation, and let them request their local member to give it his support, if they cannot do this, then, let them give us something better.

The total shortage of the late W. S. Campbell, treasurer of the township of Brantford and county of Brant has been reported by the auditors at $\$ 24,971.91$, divided as follows


It is a reflection on the ability of the auditors and members of the councils interested, that their treasurer should have appropriated such large amounts to his own use. The greatest confidence was at all times placed in Mr. Campbell, he had filled a number of important public positions, and was a member of the Toll Roads Commission. The defects in the present audit system, were by this case brought home to the Premier, Mr. Hardy (representative for Brantford) who lost no time in suggesting the appointment of a Provincial Municipal Auditor for the consideration of the legislature.

The success of the new office will depend entirely on the municipal experience and ability of the gentleman to be selected for the position.

At Merritton, Ont., a number of citizens are pulting in generators for the purpose of using acetylene gas in private lightirg.

## House of Refuge-Perth County and Stratford.

This institution, which was erected daring 1896 , and opened fcr the reception of inmates on the 5 th of January last, is beautifully situated on the Idington Farm, in the city of Stratford. The House of Refuge is a handsome and imposing structure, and in keeping with the other magnificent county buildings, wbich stand as a monument to the enterprise of Perth county ratepayers. There is accommodation for one hundred inmates, and in point of comfort and convenience, the home for the aged poor will not be surpassed by any similar institution in the Province. Perth county is to be congratulated on the advanced step it has taken in the interests of humanity.

The following description is tiken from the Herald:
The basement and coursing is of St. Marys stone, the body of the building of white brick and the roof slate, with trimmings of Credit Valley brown stone. The height from the base to the top of the tower is 77 feet; from the basement floor to the roof 55 feet. The frontage is 121 feet and the dep $h$ 46 feet, in addition to which there are two wings at the rear, one $33 \times 30$ feet and another ${ }^{1} 7 \times 20$ feet.

Theentire building is heated with hot water and lighted by electricity. In the matter of venti'ation, every arrangement is made to ensure a plentiful supply of pure air, the system adopted to secure that end being the best known and the one now employed in the construction of all public buildings. The grounds have been thoroughly drained, the drainage leading directly into the main sewer at a distance of 800 feet. Three fire escapes are located at the rear of the building.

The edifice faces the north, the main entrance being about the centre of the building. The main corridor, or hall, is inx43 feet, and near the rear end of it are the stairw ays leading up and down. The men's apartments are located at the west end of the building and the women's at the east end. The bisement floors, except the dining-room and kitchen, are of concrete, and all other floors in the building are of maple. The wash rooms, bathrooms and lava:ories are lucated both in the basement and on the second floor.

The basement and ground floors contain
about twenty-five rooms each. The apartments in the basement are divided into dining-rooms, cellars, cells, toilet-rooms, lavatories, smoking-room, pantry, laundry, boiler-room, coal bins, etc. The diningrooms are the largest, the size being $18 \times 33$. On the ground floor the main rooms are fur diy apartments. The manager's room, board room and dispensary are on this floor. On the next floor there are sixteen chambers and a number of closets, etc. The attic will be used as a store 100 m .

The verandahs, one at either end of the building, give it a home-like appearance. In the basement, under the west end verandah, a room has been arranged to be used as a mortuary when necessary. Architect Harry J. Powell laid all his plans carefally, and no extras were necessary. The contract price was $\$ 15.990$.

There are at present thirty five inmates in the institution.

## House of Industry Question.

A number of county councils have appointed Special Committees to consider the House of Industry question, the county council of Dufferin is opposed to the erection of Houses of Industry and has requested the county councils of the province to co-operate with them in petitioning the Legi lature as follows :

1. That the poor residents of the various counties of this province under the present laws are frequently condemned to terms of imprisonment in the County goals as vagrants and are obliged to submit to confinement as ordinary criminals are, whereas their only offence is that of poverty.
2. That an agitation has been conducted for some years past by many persons, including some judges of the Superior Courts in their addresses to the grand juries, with the view to remedying this evil and with the object of com pelling the vari us counties to erect a poor house or a house of refuge for the housing and maintenance of these persons at the expense of the taxpayers of the different counties.
3. That in the opinion of your Memoralists the sentiment that prompts this suggestion is unsound, inasmuch as no one regards the individual condem ed to goal on account of his poverty as ${ }^{2}$ criminal, nor does any stigma attach to his character in con sequence thereof.
4. Your Memorial ists are, however, of the opinion that any person committed to goal as a vagrant ob account of his por erty should not be subjected to the indignities or restrictions that crim nals are obliged to $i_{\text {su }}$ b mit to.
5. Your Memorial. is's are further of the opinion that int would be most unjust to oblige or even per. mit the different counties to erect such poor houses or

The Perth County Council adopted the following basis for manteuance of their new H use of Refuge, viz.:

That the cost of the sularies, fuel light, water supply, telephone, improvements, repairs,stock, implements and all necessary artic'es for the use of the house and farm, be paid by the several municipalities of the county upon their equalized assessed value of all the real property, the city of St'atford to pay its proportion, in accordance with the agreement entered into and confirmed by By-law No. 352, thirteen one hundredths bcing the city's portion of the cos's abuve named, and that costs of provi ion and cl thing for inmates be paid by fach municipality according to the number that each municipality sends in, or rather by the number of days that the inmates occupy the house, including the corporation of the ci y of Stratford.

The plan of the building. publisht d with this issue, will be fuyud ueetul to councils hiving the erection of a similar institution under consideration.
houses of refuge with their accompaniment of highly paid officials fors maintenance of the few poor that are to be found in the various counties of the province. The establishment of poor houses or houses of refuge within the province would, in the opinion of your Memorialists cast a reflection on the provin e that would in the eyes of intendiof desirable emigrants calculate to do it much harm.
6. The history of the working of the Poor Laws of England convinces your Memorialists that nearly as much disgrace is felt by persons committed to the poor house as is experienced by those condemned to terms of imprisonmen ${ }^{\text {n }}$ for the commission of the lesser crimes.
7. Your Memorialists are further of the opinion that the duties of the Sheriffs and Gose officials of the various counties of the province are not of such an onerous character that the guardianship of the poor would impose on the ${ }^{11}$ any serious additional burden.

The memorial concludes by declaring it expedient to alter the name of the gaols in the different counties from that of Gaol to that of Gaol and House of Refuge, and recommends the purchase of land adjoining every gaol and hout ${ }^{5 e}$ of refuge to utilize the labor of those committed.


PLAN OF PERTH COUNTY AND STRATFORD HOUSE OF REFUGE.

## ENGINEERING DEPARTMENT.]

A. W. CAMPBELL,

o.L.S., C.E., M.C.S., C.E.

## Placing Metal on the Roads.

In order to obtain a knowledge of the manner in which gravel, broken stone or other road metal should be placed on the roadway, it is evidently necessary to consider the object to be attained by the use of a surface crowning. Experience teaches us that these are :
I. To prevent water entering and softening the natural soil beneath.
2. To prevent a hard and durable wearing surface, sufficiently smooth to make travel and the transportation of heavy loads, easy and agreeable.

According to the first of these objects the covering must be of such a nature as to be as impenetrable as possible to water, and of such a shape as to shed the water to the side gutters or ditches. According to the second, the road covering must partake of the character of a floor. In summer and in dry weather, a road made of the natural soil, if not sand, is usually a satisfactory driveway. It is to make a good wet weather road, that metal is applied. If the work done on the road is not successful in this, the efforts have either been inadequate or misapplied.

The customary way of putting gravel and broken stone on the roadway is to merely drop the metal from the wagon, leaving it as it falls, in a continuation of irregular heaps to be levelled and consolidated by traffic. This metal is placed on the road usually in June. Vehicles at once turn away from it and find a more serviceable dirt drive along the side of the road or in the gutters. Traffic continues to follow the dirt roadway until such a time, late in the fall when it has become rutted and muddy, not until forced to do so by the impassable condition of the dirt track, do vehicles turn to the metaled portion. If this dirt track is between the metal and the ditch, the ruts and holes will interfere with surface drainage ; will prevent the water reaching the ditch quickly from the crown ; will be receptacles, in fact for a large amount, which, in soaking away, will pass under the gravelled portion, and assist in softening the natural sub-soil which, in a well made road, must be sufficiently dry and firm to support the weight of traffic. The gravel or stone lying loosely on the road, has permitted water to pass through it to the natural soil below, as through a seive. The first effect of wheels passing over it is to create ruts in the metal itself. These ruts in turn become receptacles to hold water, the gravel in the ruts is quickly forced aside and the wheels sink as far as the mud will permit them. Winter may freeze the ground, and afford a firm means of travel during the frosty season, but when the weather breaks up in the spring, the roadway, upheaved and honey combed
by the ice which formed in it, is many times worse than in the fall.

It is evident that to drop gravel and especially broken stone loosely on the road is very far from being an economical system of roadmaking. In the succeeding summer, the road after the ruts are worn down may become a good driveway, yet the gravel or broken stone has been so churned, and mixed with dirt, that its life and durability have been largely wasted before it becomes sufficiently compact to answer the purpose for which it was intended.

A great deal, by very simple means, can be done towards getting better results from the road covering. The metal when first placed on the road could be nicely spread, with a rounded surface, as it is intended to lie when consolidated. The metal, particularly of gravel, will, during the summer, consolidate much better than if left in a high heap. In the fall it will be harder, and, not presenting so formidable an obstacle to travel as a series of irregular mounds through which the horses must wade, "vehicles will turn from the temporary dirt tracks earlier in the season. before the sub-soil has become very soft, If at this period a man is sent along the road with a rake to fill up the wheel tracks as they appear in the loose gravel, or broken stone, traffic will, in a short time, very effectually consolidate the road. The expense of a man in raking the metal into the ruts and keeping the road properly rounded up during the fall and spring, will be more) than saved in the future, repair and re-metalling, fwhile a much better road will be the result.

Although much can be done by the use of a rake, to assist traffic in consolidating the metal, the road, nevertheless, should be made for traffic not by it. A much better plan is the use of a road roller. The advantages are numerous :

1. A good surface is immediately obtained, vehicles at once take the centre of the road.
2. A dirt track is not made near the ditch, and in consequence the side of the road is not cut up and made so uneven as to interfere with surface drainage.
3. Traffic is not inconvenienced in fall by having to drive through loose gravel or crushed stone.
4. The gravel or stone is not forced down into the sub-soil by the wheels and feet of the horses, it is not churned and mixed with the earth, and there is in consequence a great saving in the amount of metal.
5. There is a great saving in manual labor, and repairs are more easily and effectually made.

The town of Galt proposes to raise $\$ 50,000$ to spend on street improvement during the fiext three years The town has recently purchased a steam roller and a rock crusher. St. Catherifies, Berlin and Stratford are all considering the purchase of improved road machinery.

## Good Roads in New Brunswick.

At a meeting of the Farmers' and Dairymen's Convention held in Fredericton, N.B., a short time ago, the topic Good Roads was taken up, being introduced by Howard Trueman. He said the farmers more than any other people were interested in good roads. A road should be built of the very best material, thoroughly drained and then kept in good repair. To make a road bad, repair it only about once a year and then use poor material. Under the old law no one was responsible for the roads, and men were put in charge without any special qualification. The new law is an improvement, but he took exception to the rate of wages allowed per day, namely fifty cents a day. Labor is worth more money. So long as men go on the road to rush the work along, without any regard to the quality of the work, so long will we have bad roads. With reference to the tires be thought there was a loop hole. It should be distinctly stated that all team wagons should have four inch tires. A road should be divided into sections the same as a rail way, and competent men put in charge of each section.
S. L. Peters followed with a paper on the same subject. His paper dealt principally wi h the necessity of perfect drainage, the building of culverts and the good results to be obtained from a bed of stone placed in the centre of the road five inches deep, thoroughly broken down and then rolled. If a road is not thoroughly drained it is useless. Every time a wagon with a four inch tire passes over a road, the road is so much the better for it. He concluded by saying that to create a further interest a Good Roads Association should be formed, and then with the assistance of the chief commissioner and his new roads act we may expect better roads.

Hon. Mr. Emmerson, commissioner of highways, being present was called for a few words. He said there was an abso lute necessity for reform for the making and repairing of roads. Aside from the increased value that good roads give to the property, you can't measure it in hard cash. He referred to the good work of the Ontario Good Roads Association and the reputation of the Ontario Roads.

Several others took part in the discussion and no doubt much good will result theretrom.

Berlin, Ont., wishes to assume the ownership of a street railway.

Chicago capitalists have offered to build an electric railway extending from Chatham to Rondeau, Blenheim and Charing Cross. Another extension will reach Petrolia and Wallaceburg. It is proposed that the city guarantee $\$ 200,000$ of the company's twenty-year bonds. A part of the agreement is a lighting service of 100 lamps.

The Ventilation of Sewers.

Condensed from a paper by W. F. Van Buskirk, C. E., Stratford.
Were it possible to put in house connections, plumbing and fixtures that would remove the household wastes, and at the same time prevent admission to the house of any gases or contaminated air from the sewers, the necessity for ventilation would not exist, and the much abused manhole grating could be banished from the streets. This is becoming recognized as an impossibility in practice, however, and the shallow trap with the one fault that it sometimes refuses to swallow a dish-cloth, is in danger of losing its reputation as a defender of the household.
The best modern practice aims at making sewers so perfect in alignment and grade that sewage will be kept moving at a nearly uniform rate of flow from the house drain to the main outlet, without depositing solids in any part of the system, and will reach the outlet before decomposition sets in.

Owing, however, to the impossibility of making perfectly smooth joints etc., and of maintaining a uniform depth of flow at all times, a certain amount of the solids in suspension will be deposited in the system, and when decomposed or partially dried upon the walls of pipes will form gases, and impregnate the air with bacteria.

To mitigate this evil, flushing at frequent intervals and the admission of large quantities of fresh air to the sewers must be resorted to.

Automatic flush tanks located at the heads of all branch sewers liberate large volumes of water at once, filling or nearly filling the smaller sized sewers and scouring the walls and bottoms of pipes. The air in front of these volumes of water is, of course, forced out of the manholes, etc., and fresh air is drawn in through all openings both in main sewers and house systems immediately in rear of them. It will be seen, therefore, that unless fresh air inlets are provided on sewer side of cut off traps on house drains, the seals of traps will be broken, and a clear way will be provided for foul air and bacteria from street mains to interior of houses.

Exactly similar action takes place in each house system whenever a large quantity of water is discharged from a fixture, So that it is necessary to provide ventilators for the admission of air upon the Sewer side of all traps in use. These ventilators should be all carried above the road line, since they will both admit and discharge air with every change in density of air in pipe system. Manholes with perforated covers will, if built at short intervals on line of sewer, admit and discharge a sufficient amount of air for ventilating purposes, and as they are generally located
in the centre of streets at i.tersection are far enough removed from dwellings to prevent any injurious contamination of .
It is important that any deposit on the
walls of sewers *be not allowed to dry before being removed by flushing for the reason that the number of bacteria and their spores that can be taken up by the air from dried sewage is much greater than that from sewage in the liquid state.

In order to prevent deposits becoming at all dry, flush tanks should be timed to discharge after the period of maximum daily flow, since it is not advisable owing to the large quantity of water required, to discharge them more frequently than once in twenty-four hours.
I am aware that my contention in regard to the danger of disease germs being carried by sewer air is at variance with the opinions of many engineers; but on the other hand, I am supported by the great mass of the medical profession, whose opinions are worthy of consideration, although they are much inclined to blame "sewer gas" for "all the ills that flesh is heir to." In the discussion of this question, engineers generally have in mind sewers of the most approved construction, accurate grades and alignment, smooth walls, etc., while doctors have in mind the sewer as it unfortunately is in many cases.

The want of a reasonable explanation as to the manner in which the organisms are carried from one point to another has been the stumbling block in the way of engineers. The recent experiments with the bacilli of typhoid fever, performed by David Arthur, M. D., King's College, London, will, I think, go far towards removing this block. After describing several experiments to a sanitary congress, he says : "This, in my opinion, is one of the principle ways sewage microbes find access to sewer air. The bacteria of the sewage may creep like those of typhoid up the walls of the damp nutrient sewers, so that they may be literally alive with them. Moulds here also grow with great proliferation. In their struggle for existence they will often be covered with bacteria, and in shooting forth their stalks must carry some bacteria with them. When the spore stalks are sufficiently long to project from the damp sewer walls, and have become ripe for dissemination, the clinging bacteria and their spores will become liberated, mould spores and bacteria and their spores will be wafted with every air current ; many will gravitate to the sewage, others will stick to the damp sewer walls, others will be carried up the ventilators to the outside air, while others, again, may gain access to dwelling houses."

I am strongly of opinion that all wastes known to contain germs of contagious or infectious diseases should be burned immediately, and should in no case be discharged into sewers.

This precaution will not, however, make it any the less necessary to attend to the proper cleansing of sewers as it will be found impossible to destroy by fire more than a very small percentage of the disease germs ordinarily reaching the sewers.

## Road Meetings.

The following extract from the report for 1896 of the Highway Commissioner of the State of Vermont, illustrates the importance of establishing in Ontario annual or semi-annual conventions of township pathmasters.
"The present law requires the Road Commissioners, in each county, to meet at least twice each year, for the purpose of consulting on matters of general interest, and discussing questions relating to their work. The members of the State Commission have attended as many of these meetings as possible, and taken these opportunities of meeting the Road Commissioners, and discussing with them the methods of carrying out the work of road improvements. In several counties the meetings have proved less successful, owing to the fact that the Commissioners have not fully understood the object of these meetings, or that attendance upon them was a part of their required duties. As the work of road improvement advances, and new laws relating to this are passed, there will still be greater need of such meetings, as matters of common county interest will frequently arise which can be discussed to the best advantage at such meetings. If the present law was so amended that the first meeting of the year was held on different dates in the different counties, it might be beneficial, as it would enable the members of the State Commission to attend a larger number of the meetings. Public road meetings with exhibits of interest, were also held in nearly every county during the past summer, and while the attendance of Road Conamissioners were generally very good, in many counties, few beside the Commissioners themselves were present. This was undoubtedly, due in part to the unusually absorbing interest in the political situation, but s'ill more to the fact that the people in general have as yet but slight interest in the question of the improvement of highways, when such higways are in fairly good condition, usually in the summer months. When the mud is deep, in spring and fall, and the roads bad in consequence, their interest greatly increases.

No great strides can be made in the matter of road improvement, no radical changes attempted in the methods of accomplishing this, until the people of the State realize more fully than at present, the need and value of such improvement.
The road authorities should keep this fact in mind, in carrying out their work of permanent improvement, so that each piece of road so improved may stand as a valuable object lesson, illustrating the importance of such work."

The town of Owen Sound has voted a bonus of $\$ 40,000$ to the C. P. R. for the erection of an elevator capable of holding 800,000 bushels. For the improvement of the waterworks system an additional $\$ 6,000$ was voted.

## Road Machinery.

Improved and modern roadmaking machinery is as necessary in the construction and maintenance of highways as are self-binders in the harvest field. Roads


Gradrr.
cannot be well or economically constructed without suitable tools and implements. If a workman is known by the condition of his tools, a very damaging reflection is certainly cast upon the majority of townships. Not merely are improved machines seldom employed, but the scrapers, plows, wagons, etc., used in the performance of statute labor are rarely on hand as needed, and the utmost carelessness is observed with regard to them.

Road-grading machines are now very commonly used by townships. The crowning of the roadway can be done very rapidly by their use, and for this work alone every township requires at least one. Some townships using as many as four feel that they are heeded. On gravel roads there is a marked tendency for ruts to form in such a way that the metal is forced upward and out from the wheel tracks, and a road-grader can very profitably be used to level the ruts by scraping this gravel back to its place. Another important quality in the maintenance of gravel roads is the facility with which the shoulders of the roadway can be cut off. These shoulders usually consist of square corners left in the original construction of the road and augmented by dusty material washed down from the centre. They obstruct water in passing from the gravelled portion to the open drain. When cut off by the grader the material should be thrown outward and across the ditch, and used in levelling the sides of the road. The stuff from the shoulders and from the ditches should never be drawn to the centre of the road, a praclice which has ruined a number of excel-
lent gravel roads. It is a mixture of dust, clay, horse-droppings and sod. Placed on a good gravel foundation, it may afford a temporary benefit, but in wet weather it works the destruction of the entire road. The shoulders having been formed, the proper treatment is to crown the roadway with clean gravel.

The rock-crusher is one of the most important of modern additions to the list of roadmaking machines. Stone can be crushed so much more cheaply than by the old method of hand-breaking, that, so far as cost is concerned, stone roads are within the reach of every municipality having suitable rock in the vicinity. In the treatment of gravel, a crusher is frequently most valuable, since if containing many large stones and boulders it will be possible to place the crucher in the pit and pass all the gravel through. A rotary
the opening and shutting of strong iron jaws arranged so that they can take in large stones, and by successive openings and shuttings, fracture them until the fragments are sufficiently small to drop between the lower margins of the jaws.


The fragments are there caught in a chain of pockets, or elevator, and passed up the rotary screen, which is so designed as to bring about a proper grading of the product, according to size.

Rock crushers
can be readily moved from place to place, and where boulders are plentiful in the fields along the road, may be set up so as to crush stone for short sections of road as required. Municipalities in which boulders are plentiful, will find the property owners willing to provide, at the crusher, all the stone that can be gathered from the fields.

Road rollers, are of designs to be operated by horse or steam. Horse rollers usually consist of one main roll, in two sections. The standard diameter
screen attached to the crusher and driven by the same power will screen the resulting metal, removing sand and clay. Whenever a crusher is employed the rotary screen should be used also, to

separate the road metal into grades according to size.

The most common type of rock-crusher is that in which the breaking is done by


ONTARIO GOOD ROADS ASSOCLATION EXHIBIT. Roadmaking" Machinery (Western Half) Toronto Industrial Exhibition, 1896. is fifty inches, with each section twentysix inches wide, giving a total rolling width of fifty-two inches. The standard weight is about four tons, but may be increased by loading, to six or eight tons. The reversible type, whereby the tongue may be revolved from one side to the other is to be preferred.

Steam rollers generally weigh from ten to twenty tons, the most popular being of ten, twelve or fifteen tons. For country roads a weight of ten tons will be sufficient, especially on gravel roads, and in view of the strain on culverts and bridges. In towns, twelve tons, with the ability to load more heavily for surface consolidation, will be satisfactory. It it is proposed to rent it for township work, ten tons will generally be better, and will give excellent results. The lesser weight, while requiring more repeated operation to compact the road metal, is believed by some to do
more durable work. Steam rollers, of which illustrations are given, are all very much of the same type.

Rollers are sometimes considered as useful on town streets only. The advantage of using them on country roads, however, is by no means inconsiderable. Among the benefits are

1. A good track is immediately obtained, and vehicles at once take the centre of the road.
2. A dirt track is not made near the ditch, and by this means, the side of the road is not cut up and made so uneven as to interfere with surface drainage.
3. Traffic is not inconvenienced in fall by having to drive through loose gravel or crushed stone.
4. The gravel or stone is not forced down into the sub-soil by the wheels and feet of the horses, is not churned and mixed with the earth, and there is in this way a great saving in the amount of metal.
5. There is a great saving in manual labor, and repairs are more easily and effectually made

An impediment to the use of heavy rollers in a good many townships, is the insufficient strength of bridges and culverts, and while valid insome instances the objection is liable to exaggeration in others. Weak wooden bridges and culverts could in many cases be temporarily strengthened sufficiently, while in Others they could be entirely avoided by first completing the rolling on one side and then passing around a block or so, to commence work on the other.

In all kinds of machinery, the most important points to observe are simplicity of design, quality of material, and workmanship, ease of operation, lightness of draft, and adaptability to the work for which it is intended. Graders, crushers and rollers should not be passed around from section to section for everyone and anyone to operate, but capable men should be employed for this purpose, and should at ways accompany them. It is further necessary to see that the operator is a man Who knows something of roadmaking and of machinery, and bas good practical judg ment. A machine of itself possesses very feir of the qualities, and unless the operator does, dissatisfaction and failure will result.

With regard to the purchase of these machines, it is desirable that every township should possess at least one grading machine, and as many more as circumstances may require. The extent to which


Stram Rollek,
broken stone will be needed and the location of the quarry, will suggest the best policy to pursue with respect to the crusher. When one crusher to provide
zen to provide metal at a fixed price per cord, thus a man owning a threshing machine, and having the steam engine idle for a portion of the year, might be readily induced to consider such a proposition, to the advantage of all parties concerned. If water power is available within reach of a quarry, it will afford a cheap means of obtaining the requisite power.

## The Smoke Nuisance,

A recent English inquiry into the smoke nuisance, and the possibility of its abatement is noticed in Industries and Iron. The commissinn's report contains much interesting information, and sums up as follows: In presenting their report, the committee expresses their conviction that in the gleat majority of cases the black smoke thrown into the air during the combustion of coal is preventable, either by hand or mechanical firing, and without great cost to the consumer. Oiten the prevention of smoke is accompanied with saving of expense, in that an increase of heat is developed by a more perfect combustion of the fuel, and where live fire bars areadopted that is, where the bars have an automatic reciprocat ing motion - an inferior and cheaper quality of coal can be used, and thus a further saving of expense effected. The consumption of fuel was found to be was found to be
lower in boilers
stone for the main roads of a county is sufficient, it may be advisable for the county council to own it, arrangements being made with the various towns and

township municipalities, either for the rental of the machine or for the purchase of the crushed metal. Circumstances may render it advisable for a private citi-


ONTARIO GOOD ROADS ASSOCLATION EXHIBIT.
Roadmaking Machinery (Eastern Half) Toronto Industrial Exhibition, 1896. fired by machine than those fired by hand. In short, they say a manufacturing district may be free from manufacturing smoke at least, from the steam boilers, with which alone the committee have concerned themselves - and they give ample information as to the means by which it may be freed. As the discharge of black smoke from factory chimneys was made a criminal offence in England by the Public Health Act of 1875 , all that is necessary now to abate the nuisance is a call by public opinion for the application of the law.-Popular Science Monthly.

Plans for the enlargement of Big Creek, in the township of Tilbury West, Essex county, have been prepared by William Newman, C. E, Windsor. Nearly 60,000 acres will be benefitted, the estimated cost being $\$ 45,000$.

## QUESTION DRAWER.

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

Questions to insure insertion in the following issue of paper should be received at office of publication on or b-fore the SOth of the month.
Communioations requiring immediate attention will be answered frea by post, on receipt of a stamped addressed envelope. All questions answered will be published.

## Children's Aid Society-Expenses.

133.-R. B. W.-For about six months since the organization of the Children's Aid Society in the corporation of the village of Colbrne, the Cramahe council has been paying bills nearly every session what they claim is due the suclety from the township. Is the town hip responsible for all claims made upon them from this society? Is this a legal account and can they clain it by law?

Section 12 of the Act, chapter 45,56 Vic., provides that the Municipality to which the children belong are required to pay not less than $\$ 1$ weekly per child, towards the ne essary expenses of supporting them in temporary or foster homes, and that any child shall be deemed to belong to the municipality in which such child has last resided for a period of one year, and in the absence of evidence to the cuntrary, the residence for one year in a municipality in which such child is taken into custody, shall be presumed. Provision is also made for the recovery of expenses by the municipality from the parents. The soc ety must, of course, be duly incorporated and organized under the provisions of the said Act.

## Tax Sale Funds-Apportionment.

134.-F. N. M.-In apportioning moneys realized from the sale of lands for taxes, what is the legal or as you would consider the equitable method of doing so in a case such as the following: At a recent sale of land for taxes there were say four parcels of land sold for the amount of taxes against them, while other four were sold for the nominal sum of 50 cts . In prying out school sections should they just get a proportionate share of the total amount received for the lands, or should each seetion be dealt with separately, aud when lands sold did not pay expenses should the same be charged against the section?

The school sections are not to suffer, section 203, Consolidated Assessment Act, 1892 , provides that every counril in paying over any school or local rate, etc., shall supply out of the funds of the municipality any deficiency arising from the non-payment of the tax, etc.

## Trustees Duties.

135.-J. H. M - At the regular school meeting that is the public school, it was decided to build a new woodshed and tenders were asked for. On the 15 th Junuary they were to be opened. They were scarcely opened when the people of the section got two of the trustees to call another meeting and declared the trustees
had nothing to do with the building no more than a voice like the rest. They drew out another plan and appointed a committee to see after the building.

1. Is the proceeding legal?
2. Can the secretary take money from the treasury to advertise for tenders or for any other expenses without an order from the trustees?
3. Please state what legal authority trustees have to do with such business and what is their duty?
4. Can the section oblige the trustees to build?
5. The matter is one for the trustees to deal with, not for the ratepayer.
6. No.
7. See sections 62, 70, 71 Public Schools Act, 1896.
8. Ne.

## Auditors Statement-Permanent Assets.

136. The auditors in preparing abstract statement of assets and liabilities, placed $\$ 700$ for town hall fixtures in the assets, thereby showing a balance of $\$ 300$ in favor of the township. Is not this misleading, and should it not have been placed in a separate statement as a permaneat asset?

The Auditors were right in placing the hall in the abstract sta'ement as an asset. If this had been done in former years there could be no objection to their doing the same this year. If this item has been omitted in former years it is misleading to compare the statement with others without an explanation.

## Acoident on Highway-Railway Orossings.

137.-J. M. V. -1 . A, in drawing stones for the Trent Valley Canal, over a road in this municipality that is very little used for public travel, in crossing an approach to a bridge which is unprotected by a railing, the road being icy, his wagon slewed off the road and broke. He claims, through a lawyer, $\$ 20$ damages. The cost of repairing the wagon would not exceed $\$ 7$. Has he any claim for any damages?
2. Complaint is made that the rails of the G. T. R. are too high at the public road crossinga; that sleighs heavily loaded are apt to stick on them. I understand that the Act says that the rails must be one inch above or below the plaaks at the sides of the rails. Is that correct? If so, is it not a strange Act? If it was an inch below the rail it would be all right.

1. If a railing was necessary to make the approach reasonably safe for the protection of the public, the corporation is liable, assuming that it has not some special defence, such as, want of notice of the accident within the time limited, or that the action has not been commenced within 30 days.

2 Sub-section 2, of section 12 of the Railway Act says: "No part of the railway which crosses any highway without being carried over it by a bridge, or under it by a tunnel, shall rise above or sink below the level of the highway more than one inch, and the railway may be carried across or above any highway within such limits."

## Pounds By-laws-Pathmasters Returns.

138.-L S. B.-Section No, 6 of a by-law relating to animals and poultry running at large reads as follows :

That any person or persons interfering or
attempting to interfere with, or prevent any person or persons from taking any animal or animals or poultry to the pound when they are lawfully doing so, or for taking such animals or poultry from the pound without the permission of the pound keeper shall be liable to prosecution and for all penalties provided by law.

A person while driving animals to the pound last year had them taken from him by the owner of the animals, the aggrieved party took the owner of the animals betore a magistrate under the above named by law. The magistrate said he could not punish the party as there was no penalty mentioned.

1. Is the by-law illegal ?
2. If so what should the council do to protect parties when driving animals to pound? Please explain.
3. When a pathmaster returns his road list to the clerk, and gives parties credit for a number of days as extra time, should the clerk deduct the time from those parties the follow. ing year on the road list ?

I and 2. The by-law is not illegal because it does not provide a penalty for the act referred to. The By-law may be amended so as to impose a penalty, naming the amount that may be levied against any person who interferes with the pound keeper.
3. The clerk has no power to do what is proposed to be done.

## Security of Secretary-Treasurer of Sohool Seotion.

139.-L. B. C.-Chapter 70, section 17, subsection 1, of the Public School Act, states that the secretary-treasurer shall give security such as may be required by a majority of the trus. tees, such security to be deposited with the clerk of the manicipali $y$. What is to be done where the secretary-treasurer is township clerk? Shall he hold the security?

Yes.
Assessor May be an Alien.
140.-F. D. N. -1 . Can a resident taxpayer, an American citizen (alien), make a legal assessment of our municipality?
2. Is an assessor an officer within the meaning of the Dominion Naturalization Act?
r. Yes.
2. No.

County Counoillor and Auditor-Meeting of Council-
141.-W. A. T.-1. Is it lawful for a person to be a member of the county council and also an auditor of a munieipality in his district?
2. Is it lawful for the reeve of a municipality after the council at one of their meetings had adjourned, to again call them together and transact business without having a clerk present?
3. Is a by-law of a municipal council lawful with the signature of the reeve, or has it to be signed by the reeve and clerk?

1. Yes.
2. The course taken was unusual, but we do not consider that the business transacted was illegal because of the $a b-$ sence of the clerk.
3. It must be signed by the reeve of the council or the person presiding at the meeting at which the by-law was passed, also by the clerk of the corporation.

## Agreement for Road Maintenance.

142.-King.-The York roads were last fall handed over by the County of York to be maintained by those mnnicipalities, through, alougside of and into which they run.

Two municipalities separated by a part of said York roads (about seven miles of roadway)
made an agreement to each maintain and
become responsible for accidents on three and one-half miles of said roadway.
The agreement ratified by concurrent by-laws to remain in force for a term of ten years.
Can this agreement be upset by the next incoming council?

We are not aware of any statutory power given to tone council to tie the hands of succeeding councils for 10 years in a case of this kind. We think the new council can repeal what has been done.

## Coileotor's Return-Withdrawal of Separate Sohool Supporter.

143. -S. D. -1 . Our collector seized animals for taxes on lot, owned by D, in our township. Said collector was brought into court for illegal seizure and detention of animals. The court compelled the collector to remit the amount of taxes thus obtained and pay costs. Now, can the amount of taxes upon said lot be legally returned to the county treasurer as arrears of taxes?
144. A is a supporter of Roman Catholic separate school. This separate school section is indebted to the amount of, say, $\$ 500$. A notified the clerk of the municipality that he wished to withdraw his support from said Roman Catholic separate school section, and wants to be put in the public school section, to which he belonged previous to the formation of said Roman Catholic separate school, which he joined. Can the clerk or council allow that man (A) to withdraw his support from suid Roman Catholic separato school?
145. Yes.
146. He may withdraw at any time, but he will remain liable for rates for the support of Separate Schools, libaries or school bouse, imposed before he withdrew.

## Pitoh-Holes on Pablio Highway

144.-J. J. P.-1. Is the council liable for breaks to sleighs and harness saw-logging over said holes, they being pretty bad?
2. Or should the pathmasters repair them, it being a road that very little statute labor has been done on for about thirty years, it being gravelled by the county and later by the township?

1. No.
2. The pathmaster is an officer of the corporation and his neglect is the neglect of the corporation. The corporation cannot escape by showing neglect on the part of one of its own officers, but we do not think the corporation liable.

## Accounts - Post Mastens for Jurors.

145.-Suscriber. - The municipal council passes a motion that all accounts, read be paid and the clerk grant orders on the treasurer for me.
Would it be legal for clerk to do so ?
2. Also is it legal to seleet postmasters for ors?
borrow it necessary to provide by by-law to corrow money, or will a motion passed by the council be sufficient ordering the treasurer to orrow a certain amount?
r. Yes. The council may pass a motion to pay accounts, and it will be legal for the clerk to issue the orders. We think the accounls to be paid should be mentioned, in a resolution or report of some committee of the council, which should be referred to in the resolution.
2. No. Postmasters are exempt from
serving as jurors.
3. A by-law is necessary.

## Treacurer's Payments-Sureties-Bank Accounts.

146. -R . - There is considerable talk about treasurers, and only payment by cheque signed by treasurer, countersigned by reeve. Our clerk's and treasurer's office and council meetings are about ten miles from a bank. Considerable money is paid out by the treasurer in cash on cheque of reeve. Collector deposits cash with treasurer when collecting. How could only treasurer's cheques be issued without very great inconvenience to people of township? In our case reeve's cheques are cheque on treasurer, and treasurer's securities are ones we hold responsible.

The treasurer's securities are responsible, no matter what system is adopted. Some municipalities have two bank accounts, one requiring cheques to be signed by reeve and treasurer, and the other by the treasurer only. The collecter pays all moneys to credit of the first account, this is transferred to the treasurer's account as the business of the municipality demands, the reeve in this way exercises a supervision over the bank account, and is better acquainted with the finances of municipality. In most cases where banks are not convenient the treasurer pays by cash.

## Arsenemont Ieal Property-Income.

147.-T. I.-A owns 300 acres of land worth $\$ 9000$. He has also 1000 bushels of wheat stored in granary from year to year. He has $\$ 10,000$ loaned at an average of $5 \%$ per annum.

1. How much personal properiy should he be assessed for ?
2. How much income?
3. Can he be assessed for any of $\$ 10,000$ ?
4. If not, why?
5. Its actual value.
6. The excess above $\$ 400$.
7. No.
8. So much of the personal property of any person as is invested in mortgage upon land is exempt, see sub-section 16 , of section 7, Consol dated Municipal Act, 1892.

## Exemption from Taxes not Legal.

148.-E, G.-1. The council of the town of Sandwich, desirous to offer indncements to the public to build on the many vacant lots of the town, propose to pass a by-law exempting from municipal taxes all buildings erected during the year 1897 for the period of five years. Are we justified in passing such a by-law, and would the passing of such a by-law be illegal?
2. A stock company has been formed for the purpose of erecting a sanitarium. To induce this company to build their sanitarium in the town of Sandwich, which would mean employ. ment to a great many persons, we have offered them free water and exemption from municipal taxes for ten years. Have the council the power to pass a by-law for that purpose?
I. No.
2. No.

## Agsessment of Mill and Stook in Yard.

149.-Z. R.-A owns lot 3. He has rented a part of said lot to a company to put in a pulp mill barker. Said company has erected a mill and other buildings needed for their use and has a yard for the pulp wood. What I wish to know is.

1. When the assessor makes the assessment will he assess suid part of land with all buildings to the owner of $\operatorname{lot}(A)$, or to the company of said land?
2. Has the council a right to assess the pulp wood in the yard. Said pulp wood comes in every day, and as the mill runs day and night
some is shipped every day, but there is always a very large quantity in the yard. In this municipality the personal property is not assessed.
I. It A resides, or has a legal domicile, or place of business in the municipality, both he and the company should be assessed.
3. Yes.

## Survey Dispute-Orown Lands Depariment.

150.-W. H. N. - Two parties fail to agree upon the survey of the township engineer respecting a road allowance between them. Owing to the disagreement, the Crown Lands Department refuse to sanction the survey. Under the circumstances, would the township council have the right to settle the matter by arbitration ?

No.

## Frontage Act-Arrears of Tazes-Oannot Legally Remit.

151.-J. E. D.-1. Do all municipalities require to submit a general by-law to the ratepayers and receive a majority vote before the frontage tax system can be adopted, providing for the payment of street improvements, such as paving, sidewalks, ete?
2. If required to do so, how lorg has this been in force ?
3. Does this also apply to widening and extension of streets ?
4. Can a municipal council legally remit arrearages of taxes of a building erected upon leased land, and owned by a company engaged in furnishing boating, bowling, etc., to its members, the company having bound themselves in lease to pay taxes on land?
I. No. See sections 612 and 615 Consolidated Municipal Act, 1892.
2. Not required to do so.
3. Sub-section 2, of section $6 \pm 2$, applies to the widening and extension of streets. 4. No.

## Liquor License By-Law-To Repeal.

152.-E. B.-There are two licensed hotels in this village. A short time ago A built a third. When it was nearing completion a peti. tion, signed by a large number of ratepayers, temperance people, was presented to the council, praying that body to pass a by-law limiting the number of licenses to be granted to two in number. The council considered the matter, and on February 11th, 1897, passed a by-law in accordance with the provisions of section 20 , chapter 194, R. S. O., and a certified copy was at once sent to the License Commissioners. Only a quorum of the council was present at this meeting, although every effort had been made to have all the council present. At the mext meeting of the council A was present, and exhibited a petition signed by a very large number of business men of the place and others, addressed to the License Commissioners, praying them to grant him a license. A further complained that the by-law had been passed when only a bare quorum of twe council was present, and on this ground and in view of the large petition, asked the council to repeal the by-law. The council would like to have your opinion as to whether (should they desire to they can legally repeal the by-law?

We are of the opinion that the Council can repeal the by-law.

## School-Algoma.

153.-Enquirke - Is it legal for a council in any municipality in the District of Algoma to grant aid to maintain a sehool in part of a muaicipality or township where there are only four ratepayers, as I understand there must be five in erder to start a public school. Those four ratepayers hire a teacher by the month,
and then apply to the council for aid. From the fact that there cannot be five ratepayers within the limits of a school section, can the council legally grant a given sum per month to help maintain a school of this kind, and, if so, must they have the consent of all ratepayers or not for doing so ?
The Council has no power to assist in maintaining a school unless it is a school within the meaning of the Public Schools Act.

## Quarter Sossion Boad-Lake Front-Opening.

154.-S. N.-I herewith send you a crude drawing of a road that has been a source of trouble and expense to our township for some time. I will give the facts of the case as far as I know and be as brief as possible. This road runs along the shore of Lake Ontario, and was laid out and approved of by Quarter Sessions in 1811, and was to follow the shores of the lake as near as the nature of the land would permit. In so doing, it crossed the beach from A to B, the point in dispute (see diagram). The owners now claim that the beach was washed back; consequently want remuneration. The same question came up, I think, in 1885, the council contending that the township owned the road or right of way. The owners fought the case, but it never came to eourt on account of the officers of the municipality not being ready when the case was called, so the judge threw it out. The next year, 1886, the council, by motion, allowed the owners to erect two gates at C and D , which have been there since, but now the public want them removed and a good road established. I might here mention that the suit cost the township some $\$ 1,200$, with no results. The road allowance across the point of land marked F is not fenced on the one side. I also send copy of the agreement entered into by the owners of the beach.

1. Can the man who signed the agreement be compelled to fulfil it?
2. Will notices have to be posted up before passing by-law, in accordance with section 546 , Municipal Act?

r. No.
3. The safest course for the township council is to act under section 546 .

## Quarter Session Road.

155.-W. G. -In 1832 a road was opened up through Lot 5 , in the 10 th concession, Dalhousie, by what was then called the Quarter Sessions, and there were very few settlers, if any, in the Township at that time and the road
has been travelled ever since, and used as a public highway, statute labor being performed on same every year, since the township was settled. A road allowance runs between lots 5 and 6 , but runs through a swamp. About 1880, James Dune in came into possession of said lot 5 where the road runs through, and in May 1885 he applied to the municipal council to get the original allowance opened up between lots 5 and 6 , and a committee was appointed to examine same and report at next meeting. The next meeting on 2nd June, 1885, the committee reported they had found the road practicable and easy made, that it would require about 22 acres of new road and they recommended "that if James and John Duncan do a reasonable amount of work in opening up the road, gratis, that it may be, as soon as funds are available, this report was adopted. At the session on the 21st December, 1885, a resolution was passed that $\$ 15$ be put into the hands of Mr . B., to be expended in chopping out the new road at Mr. Duncan's if the snow is not too deep to interfere with the judicious expenditure of the money. On lst June, 1886, a grant of $\$ 5$ to be added to the $\$ 15$ granted last fall to chop out the new road at Duncan's was made.

On the 18th December, 1886, a grant of $\$ 5$ was made.
On the 22nd February, 1887, a petition of twenty ratepayers in that section was presented praying that the old travelled road through lot 5 be sustained and kept open for travel.
On the 12th of July, 1887, Mr. Duncan applied for a grant to open up the new road at his place.

There was nothing further done on said road until 22 nd November, 1887, when Mr. D. then applied for aid to finish the opening up of the new road at his place, and a resolution was then passed "That $\$ 15$ be put into the hands of Mr. B. to be expended in opening up the new road on condition that Mr. Duncan complete the unfinished part in the same manner.

On 2ud May, 1890, a resolution appointing the statute labor for the year. Mr, D, to put what labor he can spare on the new road at the same time a resolution appointing sums for the improvement of highways. Mr. B, \$15 and Mr. D. \$15 to be expended on the new road. Nothing more was done until Feb, 23rd, 1892, when $\$ 140$ of timber was purchased for bottom for new road.
The foregoing are all the proceedings taken in council relating to the road as appears upon the minutes.

Mr . D. contends that he contracted with the council to do thirty days labor as his contribution to same, but nothing appears upon the minutes relating to any contract of thirty days labor. Of course there is no doubt but that Mr. Duncan performed labor on same gratis, and perhaps done 30 days labor.

The council does not wish to put any more labor or money on same, and in 1896 they passed a resolution to take no action on same in that year. In January, 1897, Mr. D. notified the council, unless they take action and complete the same, he would take legal proceedings to enforce the council to complete the road.

On Jan. 12th, 1897, a commission was again appointed to examine said road and report.
On 15th Feb, 1897, the committee reported they had examined the road and come to the following conclusion that it would not be judicious on the part of this council to build said road for the following reasons :

1st. - They consider the said road would be very little benefit as a public highway.
Ind. - The cost of construction would far exceed any benefit that would be derived from it.
3rd.-They consider the old or now travelled road answersall present requirements.
The above report was adopted.
Mr . D. was present and wished to know what action the council was goinge to talse in the matter. When the following resolution was passed:

That this council do not deem it expedient or
necessary under the present circumstances to take any action in the matter at present. No by-law has ever been passed, nor has any resolution been passed intended to take the place of a by law to open up the original allowance for road, only the adoption of the report of the committee on 2nd June, 1885.

It is estimated that the new road would still cost about $\$ 500$ to make it fit for public travel, and no person will derive any benefit, only Mr. D., the old road is good and very easy kept in repair, and was travelled many years before Mr . D. purchased the property, and he bought the land cheaper on account of the road running through same.

Now Mr D. wants the council to give him $\$ 150$ for right of way of old road, or he will fence up the same to 8 fees in width, or he will compel the council to complete the new road.

D cannot compel the council to complete the new road. It is not shown how wide the road across lot 5 was directed to be made. Assuming that the proceedings of the quarter sessions were regular and legal, the road for the whole width as laid out by the quarter session is a public highway, and the public are entitled to the use of the whole width, and D has no right to build a fence, so as to cut down the width of the road.

## Gtatute Labor.

156.-C. N.-The work of pathmaster in some beats in this township is unsatisfactory. On assuming office, the statute labor is more often than not done on one portion of the beat, generally when it is of benefit to their individual property, or some favored neighbor, the rest of the road under their care is neglected, and application is made for money to repair the saine to the council or is given by councilman. 1. Can the council by by-law enact so as to compel pathmasters to put the statute labor where it is required on his beat, regardless of his (the pathmaster's) opinion?
2. Clause 479 , section 2 . The appointment of Councilmen as road surveyors, who have district in their charge, and recommendation of pathmasters, and a grant from council for such districts. Would such an appointment interfere with the present old system of statute labor, and necessitate the abolition of statute labor altogether?
3. Can the council enact that expenditure of money on beats for repairs or improvement of roads by councilman be let by tender open to the township or elsewhere?
I. Yes. See section 52 I, Consolidated Municipal Act, 1892 .
2. No.
2. The Council may let the work for repairs and improvements of roads to the lowest bidder or otherwise, as they may think advisable.

## Regulation of Sale of Bread-Milk-Meat.

157 -A. P.--What power has the village council to prohibit the selling of bread, milk or meat, within the corporation by those who are not ratepayers?
2. If they cannot prohibit, ean they license all who peddle bread, milk or meat (both ratepayers and outsiders)? And to what extent?

The Council has no authority to prohibit the sale of bread, milk or meat by those who are not ratepayers. The rule is that by-laws must not be discriminating. Section 489 , sub-section 54 , authorizes the passing of by-laws to license milk vendors, the annual fee not to exceed $\$ 1$. Section 503 , sub-section 5 , authorizes the passing of by-laws to regulate the selling of meat. Councils are not authorized to
license persons selling bread, but may regulate the price, weight, etc. Section 503 , sub-section 12 .

## Tax Sale to Clerk or Treasurer.

158.-Treasurer.-1. At a cash auction sale of lands, owned by a municipality, could the treasurer sell to a person, who happens to be the clerk, any parcel of land?
2. There being no bids could the treasurer make one in his own name, directly or indirectly?
r. No. If not illegal it would be improper.
2. No.

## Clerk to Vote on Board of Heaith-Treasurer's House Burned

159.-J. S. B. -1 . A municipal clerk is a member of the local Board of Health, by virtue of his office as clerk. Is he entitled to vote at a meeting of the board the same as any other of the board, or is he only to act as secretary of the board?
2. If a township treasurer has township money in his house, and the house is burnt and the money burnt also, who will be the loser of the money, the treasurer or the municipality ? There is no bank account kept, as there is no bank nearer than fifty miles of this place.

1. Yes.
2. If treasurer exercised proper care the municipality would be liable.

## Adopted Sons Not Farmors' Sone.

160.-J. McC.-Are adopted sons elirible to be placed on the Assessment Roll as farmer's sons?
No.

## Church Shed Not Assessable.

161.-A Subscribes.-A church congregation have purchased a piece of land for the purpose of erecting sheds for the use of nonresident members. The church propose selling stalls (not the land) to various persons, the said purchasers propose enclosing the stalls and putting them under lock and key. Can the several purchasers of said stalls be assessed for same ?

No.

## Liquor License Act Fines-" reasurer.

162.-A Subsuriber.-In December 1896, a ratepayer of our municipality was fined $\$ 50$ and costs for selling liquor without a license. Should we receive all or any part of the fine?
2. If so, to whom should we apply for it? The magistrate who tried the case resides 20 miles from here in another township.

If the inspector or any officer appointed by the Lieutenant-Governor or by the License Commissioners is the prosecutor the fine must be paid to the inspector or officer, as provided in section 46 of the Liquor License Act. In other cases the fine is to be paid to the treasurer of the municipality in which the offense was committed. See sections $46,89^{*}$ and 90 of the Liquor License Act, cap. 194, R. S. O., 1887.

[^0]The lands being liable for the debentures, we cannot see how the buildings which in law became part of the lands can escape.

## Teoasurers Bond Torm of.

164.-W. C.-Is it necessary for a municipal township council to have its treasurer to renew his bond yearly or will the bonds once drawn up and executed stand good and legally hold the bondsmen for an indefinite time? In case the bonds are legal and the bondsmen can be held for a longer period than the year in which they are made, how many years will they legally hold the brindsmen liable on the bonds to the municipality?

If the bond is for the faithful performance of his duties, so long as he holds the office of treasurer the bond need not be renewed. But if it was limited, say to one year, it will only bind the sureties in respect to matters arising during that year. The sureties will continue liable until the remedy against them is barred by statute of limitation.

## Drainage by 20 Yeara पser.

165.-X. Y. Z.-Question 113 last issue you say "A right to discharge water on land may be acquired by twenty years users." Please give us the Statute and legal decision on this question.

Section 35, cap. 111, R. S. O., 1887.

Tolophone Poles Not Assessable-Hotel Zeoper and Farmer Assesement of Stook.
166.-Asskssor, -1. Is a Telephone or Telegraph company assessable for poles and attachments in the municipality in which they happen to be?
2. Is personal property in hands of an agent the owner of which is resident in the Province, assessable in the municipality where the agent resides and the property is situated?
3. Cau a person who is proprietor of a hotel and livery stable and also carries on farming in a village municivality, claim exemption from assessment on all stock, the same as a farmer in township municipality?

1. Judge Carman, in Bell Telephone Company vs. Winchester, held that telephone poles and posts were assessable. We do not think they are. Judge Horne, of Essex, has held that the telegraph wires of the C. P. R. Co. are not assessble.
2. It is necessary to have full particulars of the kind of personal property and the purpose for which it is in the hands of the agent before answering this question.
3. Yes. If he is carrying on the general business of farming or grazing. See sub-section $14 a$ of section 7, Consolidated Assessment Act. But the exemption must be confined to such stock as properly belongs to the farm.

## Snow. Fences.

167.-H. M. -1 . Can a council by by-law erect board suow fences on any part of a township road without being compelled to put them on other roads? Must the ty law be general for all the township?
2. Can a township pay a farmer to put up a wire fence on part of his farm alongside of a main road, or would they have to pay every farmer that would apply. There are parts which would be benefitted by a wire fence, other parts by a board fence, and other places could do without either. Can the council pay
for them where needed without paying for them where not needed?
I. The council should deal with each case as the public need requires.
2. The council should not pay for fences where not needed.

## Oollector or Asseersor-Treasurer or Deputy Returning officer.

168.     - Nemo. - In the February issue of the Municipal World, you state that a collector cannot legally be appointed assessor whilst holding the former office, and refer to section 271, Consolidated Municipal Act, 1852. Does not that section show to the contrary?
169. You also state that a treasurer cannot act as deputy-returning officer at municipal elections, referring to section 176, Consolidated Municipal Act 1892. Said section does not refer to the matter at all. Does any other section?
170. Section 271 does not show to the contrary. We stated in the February number that a collector who had not returned his roll and completed his contract as such collector with the municipality could not be lezally appointed assessor. By section 271 every assessor is required before entering on the duties of his office to declare, among other things, that he has not, by himself or partncr, either directly or indirectly, any interest in any contract with or on behalf of the corporation, save and except that arising out of his office or position as assessor. Can the assessor in this case, who has not yet returned his roll and completed his contract as collector, truthfully make this declaration? Certainly not. But section 271 requires him to make the decl ration required before entering upon his duties. We do not think that the making of a false declaration is a compliance with the Act.
171. In the case of Ingersoll vs. Cha twick, it is said th $t$ a treasurer of a municipality should not be permitted to act also as agent of a bank. There was, however, no statute whi h declared that a treasurer should not act as agent for a bank. The reason for this statement was that the duties of the two offices clashed. A public officer should not be appointed to any other office if the duties of the one clashes with the int rests under the other. By section 176 the treasurer is required to pay the reasonable fees and allowances for services in connection with the holding of ele tions. As treasurer of the municipality it is his duty to see that only a reasonable sum is paid for the services. As deputyreturning officer it is in his interest to receive as much as possible for his services.

## Pathmasters and Declaration of Omico.

169.     - Tow nship Clerk - 1. When a roadmaster has been properly app inted by by-law of municipal cotncil, and who refuses to subscribe to Declaration of Office, but is willing to act if given his road list without subscribing to declaration. Is it the duty of the clerk to refuse to give him the list until he complies with the requirments of the law in this respect?
170. Should the clerk notify the council of his having refused to snbscribe, and should the council appoint another in his stead ?

1 and 2. The clerk should notify the council that the roadmaster has refused to
make declaration of office, and leave the council to deal with the question. See section 479, sub section 17, Consolidated Municipal Act, which authorizes councils to impose peraltics for refusing to make declaration of office.

## Liablity for Drainage Coota.

170-C. T. The council of Elma employed an engineer to locate a certain ditch in Elma. The engineer in locating this ditch found it necessary to clean out the river for a few miles, in order to give this ditch a proper outlet. Mornington is an adjoining township and it shed water into this ditch. Morniogton never asked to have this ditch located. Can they assess the Mornington lands for the cleaning out of the river ?

If by the proposed work an improved outlet is afforded to any of the lands in Morning:on such lands are liable to contribute, but Mornington may be able to show that there is already sufficient outht for its lands, in which case its lands would not be llable. See sub-section 4 of section 3, Drainage Act of 1894 .

## School Meeting-Resolation to Borrow Money.

171. -Barton Suscriber - Please state if in section 74 Pabtic Schools Act, 1896, the word "may" is permissive or imperative in this part of the section "for such term and at such rate of interest as may be set forth." Would by-law be valid if ratepayers had failed to set forth rate of interest?

The resolution of the ratepayers must state the term and rate of interest.

Fenceviewers or Engineer Ditches and Watercourses Act.
172.-J. G.-Can fenceviewers legally act on ditches and watercourses between individuals as mentioned in act respecting ditches and watercourser, Chap. 199 of the k. S. O., 1877? We bad a case in our township last summer. He has about three or four acres of low, miry land joining S . H asks S to allow him to drain his land through part of his land as that was its natural watercourse. He refused, then H notified the fenceviewers, also S , according to this act. The fenceviewers came on and arbitrated and went to a legal man to get an award written out. He told them they had no power to act in this case, that $H$ would have to notify an engiocer on ditches and watercourses. This drain did not affect any person only the two parties mentioned. If the fenceviewers h $2 d$ made out an award would it be legal? The drain is in dispute yet.
2. Can a municipal council appoint any ratepayer for engineer on dirches and watercourses, providing they consider him a competent man, or must he be a legal land surveyor?
3. Is a ratepayer disqualified from acting as engineer, on account of being a hotelkeeper.

1. No.
2. Yes.
3. No.

## Collection of Taxes.

173.-R. G. S.-Has a council any authority to continue the collection of unpaid taxes after the first day of February, as ly section 132 of the Municipal Act, a collector is bound to retum his roll on that date, and a council has no authority to extend the time for the return of the roll beyond that date. Some authorities claim that a council has no authority to continue the collection of taxes after that date, and others that they have

The authority for collection exists so long as the roll is not returned.

## Regulation of Slaughter Honses.

174.-J. W. S. -1 . Car a village council pass a by-law prohibiting the slaughter of animals within a certain distance of a residence? If so, under what act ?
2. Has a village the same powers as a city and town regarding slaughter houses?

1. The by-law, schedule A , to the Public Health Act, s'ates that slaughter houses are to be distant not more than 200 yards from any dwelling house. Sect on 113 of said Act states that this by law is in force in every municipility until altered, amen led or repealed by the council.
2. It has the same power as a town, but section 18 of Municipal Amendinent Act, 1893 , declares that it shall not apply to the slughter of animals in towns, villages or townships which a'e so slaughtered for the use of the person killing the same and his family. The word "city;" it will be observed, is omitted.

## Colleotors Fee Snow Roads.

175.-R. J. W.-1. Can a tax collector in a township charge the sum of fifty cents from a ratepayer for coming around the second time for taxes when he did not seize or have any extra expense
2 . Is the corporation liable for damages caused by a blockade of snow or by there being pitch holes on the road ?
3. Has a pathmaster a right to keep the road open in the winter in his road divison? If so has he any right to get pay for his work or does it come under his duty as pathmaster?

1. No.
2. No. See question No. I44.
3. If instructed by councit. Sfe section 52 I , Consolidated Municipal Act, 1892 .

Sehool Levies or Surp! as Not Limited.
176. -S. P. W.-1. Is there any limit fixed by law to the amount that a school board can levy for school purposes?
2. Does the law fix any limit to the surplus that a school board may have on hand ?
I. No.
2. No.

## Highways Not to be Leased.

177.-J. A. M.--Can a corporation lease a part of a street for the purpose of rebuilding a dock, the same having been oceupied for the past 50 years, which encroached on the street some twelve feet. Now party wants a lease to rebuild dock, and the statute allows the sale of same by advertising same for four weeks, but we do not want to sell, and the question is, can we lease by taking the same course as in the case of a sale? The part in question is a strip of water lot at ead of street as per sketch. The party who asked for lease is owner of all property on both sides of street, so that no person is injured by the granting of a lease. There was a lease given for the same piece of land fifty years ago, a copy of which we have, but some claim it is not legal.

The corporation has no right to lease the street or any part of it ; nor has it any power to sell for the purpose mentioned. The corporation has under certain circumstances power to close up and sell a road. For example a road that is no longer required for public use.

Inspectors Ocllection of Dog Tax-Publish Auditors
178.- Clerk.-In our village we have been in the babit of passing by-laws having dog tax
collected by village inspector. There are some doubts if it is legal to do so.

1. Is it legal to do so?
2. If so is it compulsory to pass by-law each year?
3. Is it compulsory for council to have auditors report and abstract printed, to be distributed to ratepayers who ask for them ?
4. Yes.
5. No.

3 Section 265 provides that the clerk shall publish the a uditors abstract and report, and also the detaile d report in such form as the council drects.

## County Council Sessions - Payment of Members.

179.-Inquirer. - 1. Could vou inform me if any county councils hold less than three sessions in a year, and names of counties if any thai do so?
2. Is it legal for county councillors to pay themselves more than $\$ 3$ per day, or what is the law regulating pay of county councillors?

1. We think so. Will some of our readers please answer?
2. County councils may by by-law, fix pay of members at a rate not exceeding \$3 per diem, and five cen's per mile, necessarily travelled (to and from) for attendance at meetings of councils or committees.

## Loitering on Streets.

180.-J. D. H. - Would you kindly tell me whether any incorporated town has the power to pass a by-law regulating the standing of individuals or loitering on the street corners, in the hall ways and alleyways? Mention the section if any.

Yes, if they are disorderly. See sertion 489 , sub-section 38, of Consolidated Municipal Act.

## Compounding Statute Labor.

181.-J. D M.-There is within the boundaries of our municipality, consisting of a township, a summer resort divided into small lots which are built upon with cheap cottages, generally speaking. The owners of this property have made application by petition to have their statute labor commated for five years, and the amount of such commutation laid out in the building of a sidewalk. The statute labor is fixed by by-law at $\$ 1$ per lot, which is out of proportion to the statute labor fixed on other lands in the township.

1. If the money is advanced by the munici pality to build the walk, can it be legally col leoted? If property should change hands be fore the collections are made by taxes?
2. In the case of non-resident owners can they commate their statute labor in this way? 3. Could such amounts be registered against the lots in order to secure the township?

Under section 521 , sub-section 1 , town ship councils may pass by-law for empowering any person, sesident or non-resident liable to statute labor within the municipality to compound for such labor, for any term not exceeding five years, and sub-section two authorizes the commutation of such statute labor.

1. Yes.
2. Yes.
3. No. Nut necessary

## Drainage Assessment Refunded

182.-J. B.-C. Hart, $\$ 273$; J. I. Morgan s182; I. Neville, $\$ 44$. Assessed on drainage debenture at twenty years time at five per cent. Debentures sold at four per cent. These men
paid down cash. What ought each to receive back now in rebate for his money so paid in advance into the township treasury? Debentures date from 1895 to 1915 . It seems to me those men have a moral right to the one per cents township gained on sale of debentures, and vathing further, as they but paid present cash value without reference to the twenty year tax on the rest of the people.

The three mentioned having paid in the amount of their assessments and the amount of the debentures having been reduced as directed by section 54 of the Drainage Act, we think they are not entitled to refund under section 66 , sub-section 3 of same act.
Tax Salo-Redemption - Nomination of Disqualified Person.
183.-J, W, -1. A lot was put up for sale At taxes. Costs and taxes amounted to $\$ 30$ At an adjourned sale the lot brought only $\$ 5$. Can the original owner redeem said lot by simply paying the 85 and 10 per cent, leaving 2 town minus 825 ?
2. If a man buys a lot at tax sale can any person redeem said lot by tendering what the sive paid and 10 per cent and compel him to 3. the lot up.
3. At a nomination of town councillors, the town clerk presiding, would he be justified in refusing the nomination of a person, who, according to the last revised assessment roll was ${ }^{\text {not }}$ qualified for the position under section 73 , Whsolidated Municipal det? If in a ward Where three councillors were to be elected there Were four nominated. One of four was not declare thut did not resign, should the clerk declare the other three elected by acclamation or should he get out ballots for the four and let them go to an election?

## 1. No. See section 170 of Assess-

 ment Act, sub-section 2.2. Yes.
3. The clerk or returning officer can-
not refuse to receive the nomination of any person, when proposed in the regular way. He is not to consider whether they are qualified or not, and in case of an election must prepare ballots for all.

## Resolution Sealed a By-Law.

184 -P. B. -1. Can you give me the law practice in connection with regulations of council, where it is moved that the corporate beal be attached to give this motion the force and effiect of a by-law.
2. Would sucha a motion to say "abolish the office of turw such a motion to say "abolish the
adimissibler" with this addition be
2. The municipal rules of procedure senerally require more formal steps to be taken in passing a by-law, than in adopt-
ing a ing a resolution. Section 283 , of the Consolidated Municipal Act provides that every council may make regulations not Act, and not contrary to law for governAct, and not contrary to law for govern-
ing the proceedings of the council. The
Parlin parthe proceedings of the council. The
bills threntary proceedure of reading all councils, times is usually adopted by regulals, but where no by-law of rules and
by-lations has been passed, requiring a by-law to be read three times, any resolu-
lion may be seal mey be worded "ihat the corporate force of a by-ied to give this motion the ed and a by-law." This when duly sign-
numbered and filed as such by the clerk.

## Park Board-Meeting - Vacancies.

185.-C. M. B.-Our municipality last fall adopted the Pablio Parks Act. The by-law was finally passed by the council, and the reeve at the first regular meeting subsequent to the passing of the by-law nominated the members of the Park Board. The council ratified the reeves nomination, but he failed to call the members of the board together within the ten days specified by the Parks Act. Has the present reeve power to call the Board together, and can they now organize and legally act ? How can the difficulty of two dropping out on the lst February, subsequent to their appointment be met?

The council may fill the vacancies on the nomination of the reeve, who may call the board together as soon as may be thereafter.

## Equalization of Union School Sections.

186 -D. C. - Under the Public Schools Act the Ontario Statute provides that the assessors of municipalities where a union school section exists, shall meet in every three years and determine what portion shall be levied and collected from the taxable property in each municipality where the union exists to make the necessary amount required by the trustees.

1. Is it the duty of the assessor to consider how much the properties in the repective municipalities are assessed at and to make the assessed value in each township where the U. S. S. exists of the same value according to the acres cleared ?
2. Or is it their duty to strike the amount of the portion to be raised on the assessed value in the year in which they have to meet, as set down in the assessment rolls of the respective municipalities for that year?
The assessors should value all taxable property in the union section, on the same basis and the relation the valuation of the property in the different municipility bears to the total valuation of the section determines the portion of the public school rates to be levied on each.

## Collectors Seizure-Pathmasters Ditches-Treasurer or

 Bauk.187.-Counctliok. - 1. Can a collector for 187. - Counctucok. -1 . Can a collector for on the premises belonging to the party or his family? or can they claim the exemptions as in a common debt?
2. Has a pathmaster a legal right to make a diteh in front of a residence, providiug it is not the regular watercourse? If so, would the council have to provide a bridge for the party to get to said residence?
3. Would it be legal for a council to dispense with a treasurer and deal direct with a bank, having all money paid into the bank to credit of township and drawn therefrom by cheque of reeve?
I. Chattels which are exempt from seizure under an execution are also exempt from taxes except they belong to the person actual y assessed for the premises, and whose name also arpears upon the collector's roll as liable thertfor.
2. The council is under no cbligation to provide bridge for the purpose stated. 3. It is the duty of the council to appoint a treasurer. S e section 249 Consolidated Municipal Act, 1892.

## Repealing By-Law Repealed.

188.-F. J. C. -The courcil pass a by-law which we call No. I, sometime after they pass by-law No. 2 repealing by-law No. 1, and some time later on they pass by-law No. 3 , repealing
by-law No. 2. Does by-law No. 3 repealing by-law No. 2, re-enact or revive by-law No. 1?

Before answering the above we require the subject matter of the by-law.

## A Legal Expenditure.

189.     - A. J. F.-The town council of 1895 , placed $\$ 1,200$ in the estimate for asewer. The appropriation was contingent upon sewer being constructed on the frontage tax system. The amount was included and levied in the town rate.
The council of 1896 did not construct the sewer, but spent the $\$ 1,200$ in other works and covering deficit of 1895 .
Is the expenditure of the $\$ 1,200$ illegal as contemplated by sub section 2 of section 263 of the Consolidated Municipal Act of 1892 ?

Assuming that the $\$ 1200$ was raised by a rate upon the whole taxable property of the town and that it has been applied upon liabilities of the town, we fall to see how it can be characterized as a payment of money contrary to law.

## Ruad to be Opened-Fences.

190 - Culross - We have a case the same as stated in question 105 in last months numher. Your answer "Yes "does not appear to answer both questions.

1. If A is compelled to remove his fence can he compel the councils to make said road passable for toams?
2. Would a by-law to remove the fence stand law, or must it be worded to open the road?
3. Is there any way of getting the fence removed without having to expend money for opening the road fit for travel?
4. Is A legally possessed of the road against $B$, or can he put down the fence put up by $A$, so as to use the road allowance for driving his cattle to his baek field?

We eapplied to a lawyer who, we understand, is employed by the year, to give advice to $A$, to draw up a by law to remove the fence. He said it must be for opening the road. We do not want to get into trouble.

1. No.
2. The by-law should provide for cpening the road and directing pathmasters to notify all persons having fences or other obstru tions on the road to remove the same.
3. The council is not bund to make the road fit for travel.
4. The person in possession under the circumstances stated in section 552, Cunsolidated Municipal Act, 1892 , is entitled as against any other private individual until the council passes a by-law to open the road.

## Mechanioal Dreinage-Costs of Operation.

191.-P. I. - In a drainage system requiring mechanical means to expel the water, and in which no provision has been made by engineer for the assessment of the cost of operating the pumping works in connection therewith.

1. That steps shonld the council take to have the cost of the operating assessed against the lands ?
2. Should the cost of operating the works be assessed against the lands and roads benefit. ted, pro rata with the cost of construction?
3. Can they vary the assessment each year, as the necessity occurs, or must it be a fixed rate for each Jear?
4. The council should pass a by-law under section 8 I of the Drainage Act, 1894.
5. Yes.
6. The assessment cannot be varied except upon the report of the engineer.

## Taxes Payable to Treasurer

192.-Reeve - Can the village council pass a by law to have all taxes paid direct to the municipal treasurer on or before the 14th December each year, and if the by-law states that 5 per cent is to be added to all taxes not paid on or before the 14th December, can the treasurer legally collect those unpaid taxes, and receive the extra 5 per cent, if it is enacted in the by law, for his extra services :

Yes.
Finanoe Committee of Connoil to Report on Accounts.
193.-X. Y.-In our town council we have seven committees and an executive (or Finance) committee.

1. What work or business should the Executive or Finance Committee transact in the council while the council is in session?
2. In passing the reports of each committee how is that done i. e., after a committee has prepared its reports in committee-for instance, the fire committee met, made ont a written report, the five members of the committee put their names to it. Now we want the accounts named therein and recommendations for certain supplies, etc., duly passed by the council. Please what is to be done with the report? Should that report be put throngh while the council is in committee of the whole, the chairman of the fire committee in the chair? Fire committee next refer it to the executive or finance committee; then next, that committee report upon it in committee of the whole, and then the council pass it, or how? Please give the entire process. We have no rules in the printed council rules to guide us.
3. Please give us what you think is the proper way of doing the committee business if you have no regular authority to refer to.

All accounts of expenditures incurred by committees should come before the finance committee which should meet last. The finance committee should then report upon all accounts and its report should then be dealt with by the whole council.

## Municipal Elections.

## VILLAGE OF FERGUS.

The vi lage of Fergus had an unusual experience in clectirg a council this year. "At the nomination meeting held in accordance wi h the provisions of the Municipal Act, there were at the close of the hour set apart for receiving nominations, one candidate nominated for the office of reeve, and eight candidates for office of councillor. The reeve was declared elected. An elector having demanded a poll on behalf of the several candidates for the office of councillor, further proceedings ware adjourned un il Monday the 4th January. Six of the candidates nominated availed themselves of the privilege conferred uport them by the provisions of said act, and delivered their resignations to the municipal clerk within the time allowed for that purpose, thus leaving only two of the candidates nominated willing to except the office of councillor, a difference of opinion existed as to the proper course to be pursued, and the opinion of a local solicitor (confirmed by
a Toronto solicitor of experience) to the clerk was as follows:
"You have stated to me that eight persons have been duly nominated for the office of councillor of the village of Fergus, six of whom have duly resigned, and you have asked my opinion as to whether the remaining two are to be declared elected, and if so how the other two councillors are to be elected. My cpinion is that the two remaining candidates mast be declared elected, and these two shall appoint the remaining two councillors."

This view of the case did not commend itself to the electors generally, and the opinion of County So'icitor Guthrie was obtained as follows :
"I have considered the question submitted by you for my opinion, and I give the same as follows

1. I think the two candidates who did not, resign should be declared elected and treated as having been duly elected.
2. I do not thiuk the electors neglected or declined to elect the requisite number of members of the new council so as to bring the circamstances within section 186 of the Municipal Act.
3. On the whole I think the better course is to treat it as a case of non-election of two mem. bers of the council, and under section 184 of the Municipal Act, to issue a warrant for the election of two of the members, reciting the fact of the non election. The warrant, of course, can be issued by the reeve or a member of the council, or by yourself, and it should be done upon a report to be made of the circumstances setting forth the non-election. That you can make on Monday, and the warrant can be issued on Tuesday.
If one of the gentlemen nominated, and who did not resign in time, desires to refuse to accent office, he can do so in writiog to you, and you might in that event, hold an election for three members of the council altogether.
Of course the matter being new and arising upon somewhat novel provisions of the Municipal Act, I do not give the opinion as being free from doubt, but as being the best opinion I have been able to form in the peeuliar circumstances that have arisen."

A nomination meeting was held on the I 3 th January, to nominate candidates to fill the vacancies, and six candidates were nominated. After the nomination meeting five of the candidates resigned, leaving only one candidate willing to accept office, by this time the members of the new council (there being a quorum) had organized, and in view of the first opinions obtained. The council considered they had no option in the matter, and a by-law appointing two of the candidates previously nominated was introduced and passed acco:dingly."

We agree with the opinion of Mr . Guthrie, that the electors had not declined or neglected to elect the requisite number of members for the council, and that the council should only take proceedings under section 186 , to fill vacancies when this is shown to be the fact.

The county council of Carleton passed the following resolution:- That in the opition of this council the method of electing members to the county council under the new order of things might, with advantage, be amended by dividing each district into two wards, and have one representative from each, giving each man one vote only.

Rules and Regulations of Township Council Proceedings.

The Township Council, of Pelham, has adopted the following standing rules for the year.
Rule 1.-Immediately after the reeve shall have taken his seat the minutes of the preceeding meeting shall be read by the clerk, and any errors or onissions therein, corrected by the council before the minutes are signed by the reeve.
Rule 2. The reeve shall preserve order and decorum, and decide questions of order, subject to an appeal to the council.
Rule 3.-All accounts for printing and advertising shall be referred to a committee composed of the reeve and clerk.
Rule, 4.-After the final revision of the assessment roll, no applications for refund of dog tax will be entertained.
Rule 5.- Every account presented for payment must be in writing, properly itemized, and giving the name of the official, if any, who authorized the service, and the accuracy of each account must be duly vouched for by the proper official by written endorsation thereon, to the satisfaction of council before same will be considered.
Rule 6. The oversight of the roads and bridges of the township for the year, outside of the duties pertaining thereto, imposed upon pathmasters by the statute labor by-law, shall be assumed by the councillor or councillors indicated below, who in each case shall constitute and be the road and bridge committee for that particular job, viz. :-(a) Any repairs required upon any highway or bridge that do not come within the jurisdiction of the pathmaster of that divisiou, under section 12 and 13 of the statute labor by-law, shall be undertaken and made by the councillor living nearest thereto, provided the probable cost will not exceed $\$ 10$. (b) If probable cost, over $\$ 10$, but under $\$ 50$, then such repairs shall be made by the two nearest councillors. (c) If probable cost; over $\$ 51$, but under $\$ 100$, then such repairs shall be made by the reeve and two councillors living nearest thereto. (d) But whenever cost of any road and bridge service or contract is likely to exceed $\$ 100$, the whole council shall be the committee to attend to same. In each and every case the councillor living nearest to the work to be done shall be chairman of the committee having same in charge.
Rule 7. -The reeve may issue his cheque upon the township treasurer (which shall be bonored by him when in funds) in payment of any road and bridge service, upon the written order of the chairman of the road and bridge committee having the oversight of the job, and the reeve at each regular meeting of the council shall present to council a statement or report of all payments so aththorized by him since the previous meeting, accompanied by the original accounts duly certified by the road and bridge committee.
Rule 8. - The minutes of the last sitting of eouncil in each year shall be read and adopted before adjournment sine die shall be moved.
It is of the greatest importance that the business of councils should be systematized. If any of our readers can suggest improvements in the above regulations we will be pleased to receive them for publication in future issues.

If the amount of money exp:nded by the towns and cities of Ontario in their speculative efforts to make good streets were aggregated, the amount of waste would be appalling, and more so when it is understood that they are now looking for new material with which to experiment ${ }_{2}$ fresh.

## Publications Received.

Abstract of Receipts and Exprenditures Tounship of Guelph. John McCorkindale, Treasurer.-The Auditors include the following complimentary reference in their report.
It is only fair to the Treasurer to say that the township books are admirably kept, the Vouchers correctly and methodically arranged, aud we do not think we are putting it at all too strongly to say they are models of what a Treasurer's books ought to be.
Auditor's Report, Village of Streetsville. W. J. Penney, Treasurer.

Report of the County of Huron House of Refuge for 1806 . Wm. Coats, Inspector. the The average number of inmates during the year was 60 , and the weekly expense of maintenance $\$ 1.101 / 2$ per inmate.
Auditor's Report 1806, and Proceedings January Session, Lambton County Council.
Auditor's Report r806, township of Middleton.
Highways-The Good Roads Journal.-
National Organ of the Good Roads Movement in the United States. Published at ${ }^{2} 19$ Bush street, San Francisco, California, \$I per annum.
An excellent (illustrated) first number, issued during March, contains much to interest everyone in favor of good roads; a municipal department, for the information of councils and
officials in the smaller cities and towns, is included.

The National League for good roads guarantees a circulation of 20,000 copies, and one half of each subscription is donated to a Good Roads Association designated by the subscriber.

The editor and general manager is C. F. Freeman and Ernest McCullough C. E., an experienced municipal engineer is associate editor.

Public Works-By E. McCullough, C. E., Mills Building, San Francisco, Cal. Price paper, 25 C ; cloth, 50 c ., (for sale by the author).

This little book is worthy of consideration by the members of every town and village council who desire correct information and useful hints with reference to the important question of municipal im provements.

Orillia now has an electric fire alarm system, put in at a cost of $\$ 1,000$, and said to be one of the best in Canada. It consists of eight alarm boxes, located at points indicated by the Fire Underwriters' Association, electric striker for town bell, which will give repeated or continuous alarms, electric attachments on horse stall doors in fire hall, causing them to open automatically as soon as an alarm is sent in ; large gongs in fire hall, and in the residence of officers of the fire bridgade and waterworks.

The town council in Newmarket instructed the assessor to ascertain the amount of insurance and premiums paid by the ratepayers in that municipality. In view of the constant demand being made by the Underwriters such information would enable the council to discuss the advisability of carrying their own municipal insurance. The move is a good one and it would be well if the council would adopt the same course here. The time will soon come when towns will have to carry their own insurance, as the demands made by the Undewriter's Association are most exorbitant and unreasonable. - Uxbridge Journal.

The number of municipal councillors is to be determined by an act introduced in the legislature providing that in towns of over 4,000 population the council shall consist of a mayor, two councillors elected by general vote, and two councillors from each ward. For towns of 4,000 and under, the council shall consist of a mayor and six councilors, all to be elected by general vote. Villages, a reeve and four councillors, by general vote; and townships, a reeve and four councillors, by general vote where the township is not divided into wards; where wards exist, each shall elect a councillor, to act with the reeve. This does away with the tilles of reeves and deputy reeves, rendered unnecessary by the County Council's Act, 1896.

## BLANK FORTMS.

## Blank Forms Required by the Ditches and Watercourses Act, 1894.

"It shall be the duty of the Municipality to
this printed copies of all the forms required by
B Act."-Section 9, sub-section 2.
B Declaration of ownership.
D Notice to owners.
D-Agreement by owners.
B. Requisition for examination by engineer.

En-Notice of appointment for examination by Notineer.
Fotice of filing award.
A. Secition 18.

Sumpineer's certificates.
suminons, appeal to judge.
Full extion 26.
form, explanatory notes are printed on each Cons
Consolidated Drainage Laws.
ery enverme, assorted, in heavy manillas stationry envelope. $\$ 5.00$.

## Drainage Act Forms.

Drainage
Petition of owners.
Oath of eng
Notice to 5 .
section party assessed.
0 ath of 16 .
Section member of court of revision.
Summons,
Nections, court of revision.
Notice of 28 .
List Sections complaint.
List of appeals. 44 .
Section 37 .

## Statute Labor Forms.

No, 1, pathmasters' lists (foolscap size) for thirty names, with Act to prevent Spreard of Noxious Weeds, and duties of pathmasters printed thereon. Per dozen, 25c.
Pathmasters to council-Certificates of gravel drawn.
Pathmaster's notice re noxious weeds.

## Miscellaneous Blanks.

Declaration. of office. Section 271.
Declaration of office. Section 271a.
Declaration of auditor. Section 272,
Deelaration of property qualification. Section 270.
Notice to attend court of revision. Section 64.
Oath of member of court of revision. Section 57.
Notice of appointment to office.
Collector's bonds.
Treasurer's bonds.
Orders on treasurer in books of 100 .
Orders on treasurer, in books of 200.
Notice to contractors, jobs for sale.
Affidavit to be taken by persons having sheep killed.
Auctioneer's license.
Pedlar's license.
Municipal debentures.
School debentures.
Blank resolutions in pads of 100 .

Tile, Stone and Timber Drainage Act.
R. S. O., Chap. $3^{8}$.

Owner's application for loan. Section 8 .
By-law imposing special rate. Section 17 .
Statutory declaration of applicant for loan required by Act of 1895.

Debentures to order. Section 5 .

## ASSESSOR، SUPPLIES.

Assessment Notices, per 100............. \$ 40
School Census Books, bound, 1 quire.... Sec, II, Compulsory Education Act.
Declarations for parties to fill in, per 100 Section 42.
Affidavit by person claiming to be placed on Roll as a voter, per dozen. Forms A and B, Manhood Suffrage Act
Assessor's Guides...... Paper, 50 e . ; Cloth
Assessar's Return to Clerk, Lands liable to be sold for taxes, per dozen.
Assessors' Report of Equalized Assessment of Union School Section, per dozen. .
Assessors' Certificates, per dozen. ........
Recapitulation of Assessment Roll, per dozen.
Assessor's Rolls, resident and non-resident bound and unbound.
Lincoln Fountain Pens, medium or stub. .

## Books for Municipal Officers.

Ontario Statutes, 1897 -We have made arrangements with the Queen's Printer, and will be prepared to supply any number. Special terms to municipalities ordering more than one copy. Send in your order and secure the statutes as soon as issued.
Consolidated Public Health Acts-With amendments to date-These should be supplied to the members of every local board of health. Price- 20 cents each, six for $\$ 1$.
Consolidated Municipal and Assessment Acts, 1892.-Price \$1.50.
Jones' County Constables' Manual, or Handy Book-Compiled from the Criminal Code, $1892-3$, with schedules of fees, crimes and punishments, the court and jurisdiction, all in such a compact form that it can be easily carried in the pocket. This book is excellently printed and bound in red and gold. Just the book required by a constable, and very useful to a magistrate. The work is correctly compiled from the criminal code. Price 75 cents.
Clark's Magistrates' Manual-3rd edition, revised, enlarged and improved-In the preparation of this edition of the Manual, the English and Canadian cases decided since the publication of the last edition are all noted, together with the numerons changes of the statute law and criminal code of 1892 . To justices of the peace, mayors and reeves, who find it necessary to act as a magistrate in their municipality, this book will be found very useful and save them the trouble of looking up and interpreting the statutes in complicated cases. Price $\$ 5$, leather.
The Canadian Lapyer-2nd edition-It contains just what you want to know. It is reiiable, being compiled by a lawyer in active practice. It is practical, containing those points arising most frequently in every day life. It contains over 225 forms, which alone are worth more than the price of the book. Price, in cloth, \$1.50.
The New Conveyancer-By H. A. O'Brien, Barrister-Has been prepared with great care and research, and embodies important changes not made in any other Conveyancer published. The forms are concise, but complete, useless verbiage being omitted. Full explanations are given, so as to make each form adaptable to varying circumstances. It can safely be used by students and other unfamiliar with legal terms. Bound in half calf. Price $\$ 3.75$.
Lytle's Rate Tables-For Collectors' Rolls-This valuable little work is intended to assist clerks in entering taxes in the collector's roll. It gives rates by tenths of a mill, from one to nine and and nine-tenths mills. The author, a clerk of considerable experience, knowing what was wanted, issued the work, which should be in the office of every clerk. Price $\$ 2$.
Drainage Laws-Consolidated in one book, with amendments of 18956 , neatly bound in cloth, complete index. The Drainage Act, 1894 - The Ditches and Watercourses Act-The Tile, Stone and Timber Drainage Act. Price 30 cents.
Ditches and Watercourses Act, I894, with Amendments of 1895 -By Geo. F. Henderson, Osgoode Hall, Barrister-at-Law. - A Handbook of Procedure, containing the recent changes in the Statute Law with judicial interpretations of the same. The copious annotations, explanatory references and a carefully prepared digest of reported cases in Ontario Courts bearing upon the subject make the work of especial use to township engineers and surveyors, as well as members of the legal profession. Price. \$1.
Collectors' Duties-By J. M. Glenn, LL. B., of Osgoode Hall, Barrister-at-Law-For the information of collectors of taxes in Ontario. This valuable pamphlet contains the provisions of the law relating to the collection of taxes, with explanatory notes and decisions of the courts affecting the same. Forms, etc. Price-paper, 50 cents; cloth, 75 cents. The Municipal World, publishers, St. Thomas.
Assessors' Guide-By J. M. Glenn, LL. B., of Osgoode Hall, Barrister-at-Law-For the information of assessors and municipal officers. A complete guide for the assessment of property in Ontario. All difficult sections of the Act are explained, with notes and decisions of the courts affecting the same. The office of assessor is a most important one, but hetetofore no comprehensive guide to the duties of the office has been available. Price-paper, 50 cents ; eloth, 75 c cents. The Municipal World, publishers, St. Thomas.
Assessor's and Collector's Guide-In one volume-Cloth, \$1.25.

## Arrears of Taxes

The following forms will be appreciated by all clerks and treasurers having returns to make in connection with arrears of taxes.
Clerk's notice of uncollected taxes, per dozen.

Section 135
Mnnicipal clerk to county treasurer, nonresident tax roll, per quire.

Section 121
Collector to treasurer, statement of uncollocted taxes, per dozen

Section 135
Municipal treasurer to county treasurer, statement of unpaid taxes, per dozen. Section 145
County treasurer to municipal clerk, list of lands liable to be sold for arrears of taxes, per doz.

Section 140
Municipal clerk to assessor, notice with list of lands liable to be sold, per dozen. Section 14 I and 142
Municipal clerk to connty treasurer, occupied return, per dozen

Section 143
County treasurer to municipal clerk, statement of arrears to be entered on collectors' roll, per dozen.

Treasurer's triplicate receipt books ..... 350
Certificate of sale for taxes per dozen.... 25 Section 173
Treasurer's tax deeds, per dozen

## Line Fences Act.

R. S. O., Chap, arg.

1. Notice to opposite party ..... Section 4.
2. Notice to fenceviewers . Section 4.
3. Fenceviewers' award.

Section 7.
Line Fences Act, each 10 cents.

## Public School Act Forms.

Clerk's notice to trustees with blank requisition on council for school moneys
Notice by township council re alteration of boundaries of section Section 8 r.
Assessor's report of equalized assessment of union school section. Section 9 r.
Agreement for engagement of teachers,
Notice to parent or guardian of neglect to educate chiid. Truancy Act section 14.

Presses.


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


## Blank Bouks.

Minute books-size of paper, $10 \times 15$ inches good paper, strongly bound, fla! opening and lettered on back as ordered 300,400 and 500 pages. Prices on applica tion.

Minute books-size of page, $8 \times 13^{1 / 3}$ inches, good linen azure paper, strongly bound, flat opening, and lettered on back as ordered; 300 pages, 400 pages anc 500 pages. Prices on application.

Special Treasurer's Cash Books, re quired by Municipal Amendment Act, 1893, printed headings, good paper, strongly bound, fiat opening, size of paper roxi5, lettered.on back as ordered.
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400 pages
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300 pages.
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Journals, same size and style of binding.
roo pages........................... . . . 20
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Minute books, ledgers and jour-
nals, foolscap size, well bound. Extra value.
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300 pages . . . . . . . . . . . . . . . . . . . . . . 1
400 pages.
500 pages . . . . . . . . . . . . . . . . . . . . . I
Blank books of every description order.

## Statute Labor Lists.

We have prepared a New Form of Statute Labor List, containing space for thirty namb with duties of Pathmaster, and special instr tion's by the Provincial Instructor on Roadm. ing. These should be used in every Township.
price per 100
$\$ 2,00$
The Trade Supplied. No Samples
FDDRESS

## PAGES

## MISSING


[^0]:    Improvements on Eeal Property-Debenture Zates.
    183.-J.-Three years ago there was a public sehool built here and debentures issued for payment of it. Vacant lots owned by supporters of that school wereafterwardssold to separate school supporters, who erected houses, etc., one year or two after on these lots. Now are those lots and improvements made since debentures have been issued, liable for the debentures, or are the improvements exempted from payment of said debentures ?

