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JANUARY, 1915

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The Municipal World

BROCK UNIVERSITY

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IN THE INTERESTS OF THE
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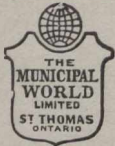
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ESTABLISHED 1891

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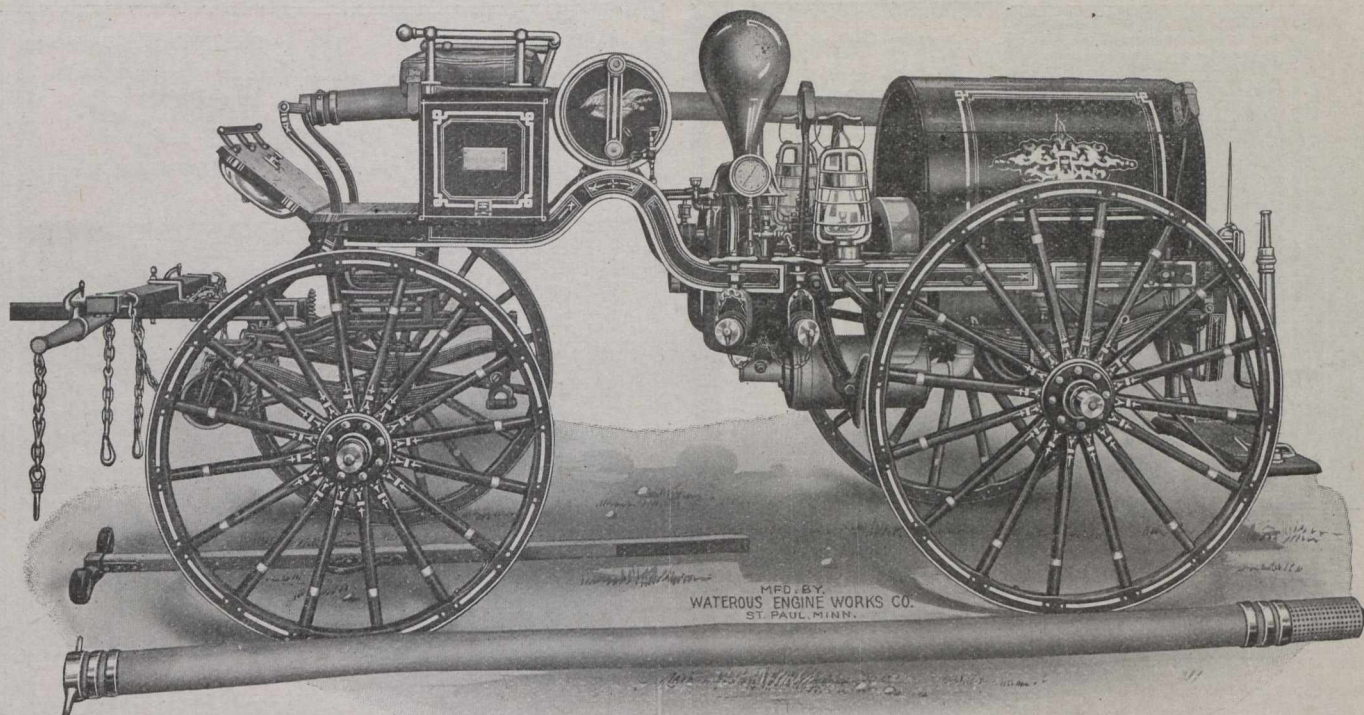
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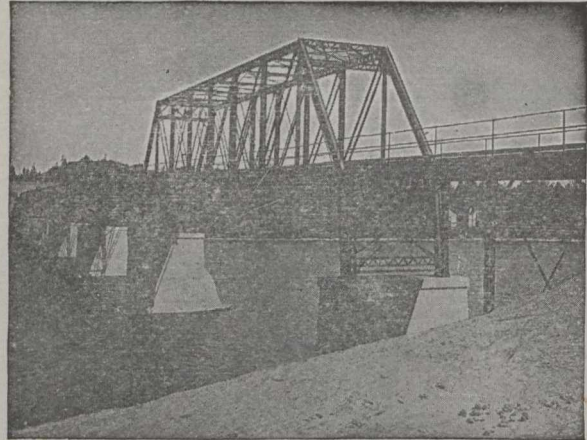
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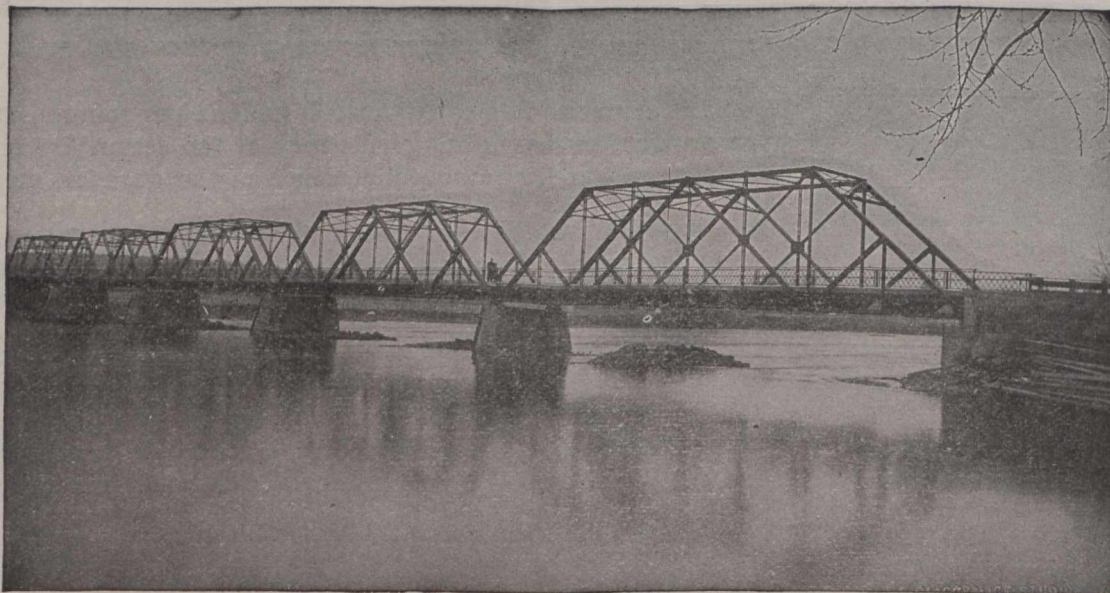
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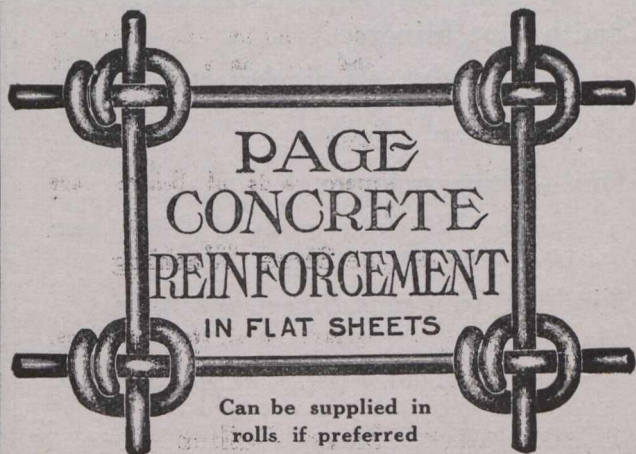
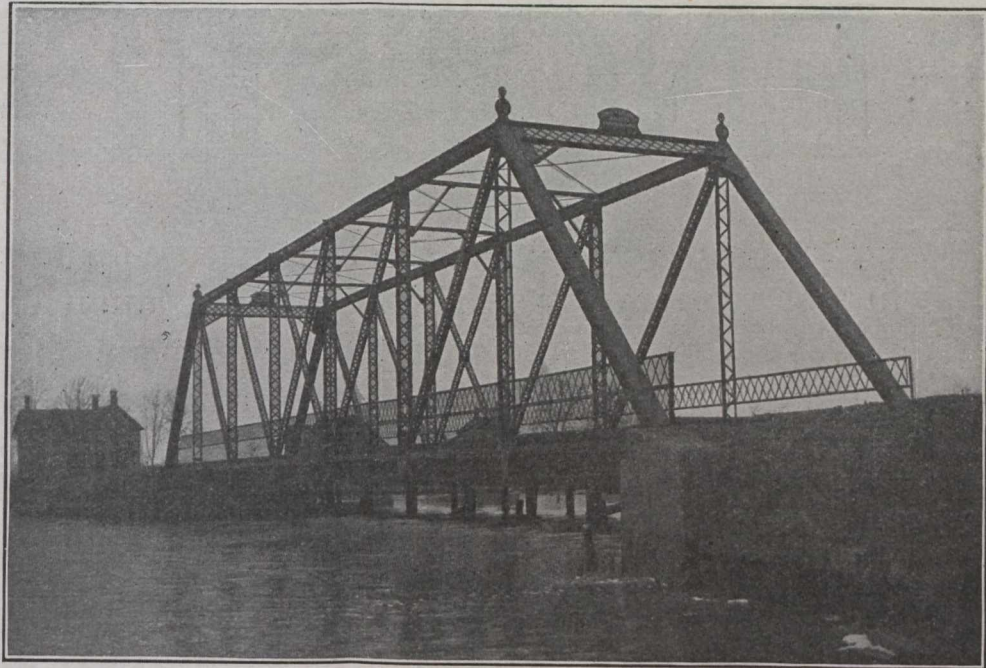
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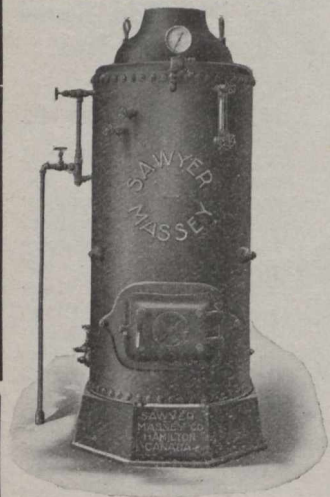
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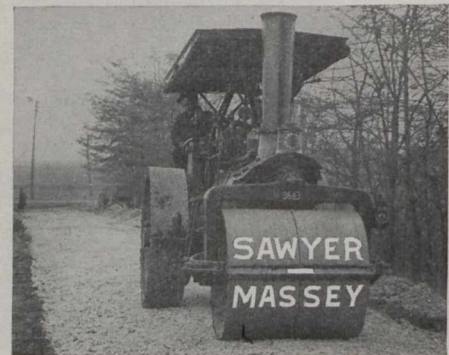
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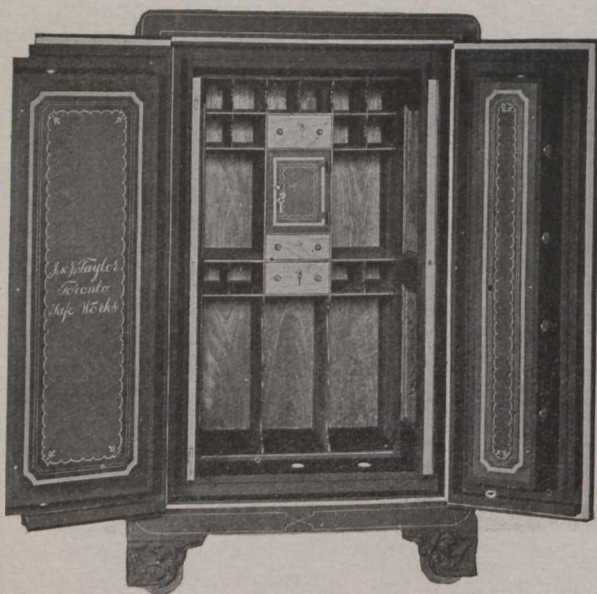
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The Municipal World

PUBLISHED MONTHLY IN THE INTERESTS OF EVERY DEPARTMENT OF THE MUNICIPAL INSTITUTIONS OF ONTARIO AND GOOD ROADS

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Calendar for January and February, 1915

LEGAL, EDUCATIONAL, MUNICIPAL AND OTHER APPOINTMENTS

JANUARY—

- 1 New Year's Day.
By-laws for establishing and withdrawing of union municipalities for high school purposes take effect.—High Schools Act, section 6 (1), (2).
- 4 High schools open, second term.—High Schools Act, section 52 (1).
Public and separate schools open.—Public Schools Act, section 7 (1); Separate Schools Act, section 91 (1).
Trustees' report on truancy due.
- ELECTION DAY.
- 6 Polling day for trustees in public and separate schools.—Public Schools Act, section 60 (c); Separate Schools Act, section 39 (3).
- 7 Treasurer and registrar of deeds, making payments to other municipalities, to send detailed statements to heads of same.—The Municipal Act, section 228; The Registry Act, section 105.
First meeting of rural school trustees.—Public Schools Act, section 68 (1).
- 11 Councils of townships, villages, towns, and cities to hold their first meeting at 11 o'clock a.m.—Municipal Act, section 193.
Members of library boards to be appointed by councils in cities, towns, and villages.—Public Libraries Act, section 7.
Members of local boards of health to be appointed by councils.—Public Health Act, section 14.
- 13 Clerk of municipality to be notified by separate school supporters of their withdrawals.—Separate Schools Act, section 61 (1).
- 14 Names and addresses of separate school trustees and teachers to be sent to Department.
Names and addresses of public school trustees and teachers to be sent to township clerk and inspector.—Public Schools Act, section 78 (c).
Annual report of school board to Department due.
- 15 Annual return of separate schools to Department due.—Separate Schools Act, section 45 (g).
Trustees' annual report to inspectors due.—Public Schools Act, section 78 (e).
Minutes of R. C. S. S. trustees' annual meeting to Department due.
Clerk to make returns to Registrar-General of births, etc., for previous three months.—Chapter 49, R. S. O. 1914, section 11 (3).
Application for legislative appointment for inspection of public schools in cities and towns separated from the county, to Department due.
Annual report of kindergarten attendance to Department due.
Last day for poundkeepers to file annual statement with clerk.
Last day for treasurer to make return as to sinking fund to Provincial Treasurer.—Municipal Act, section 307.
- 18 Trustees of police villages to hold their meeting at noon.—Municipal Act, section 506 (8).
- 20 First meeting of public school trustees in cities, towns, and incorporated villages.—Public Schools Act, section 67 (1).
- 21 Annual meeting of township agricultural societies, at 1 p.m. (between the 15th and 21st of January).—R. S. O. 1914, chapter 47, section 13 (1).
- 26 County council to hold first meeting, 2 p.m., at court house or county house.—Municipal Act, section 193 (1).
Appointment of high school trustees by county councils.—High Schools Act, section 14.
- 31 Last day for all councils to make returns to Bureau of Industries of the debts of their corporations.—Municipal Act, section 312.

FEBRUARY—

- 1 Last day for collectors to return their rolls and pay over proceeds.—Assessment Act, section 115 (1).
Last day for railway companies to transmit to clerks of municipalities statement of railway property.—Assessment Act, section 47.
Last day for county treasurers to furnish clerks of local municipalities with list of lands in arrears for taxes for three years.—Assessment Act, section 127.
 - 3 First meeting of high school boards, at 7 p.m., or such other hour as may be fixed by resolution of former board, at the usual place of meeting of such board.—High Schools Act, section 22 (1).
 - 15 Last day for assessors to begin to make their rolls.—Assessment Act, section 50.
 - 28 Last day for councils to pass by-laws for imposing a larger duty for tavern and shop licenses.—The Liquor License Act (R. S. O. 1914, chapter 215), section 13 (5b).
Last day for city or town councils to pass by-law to prescribe further requirements in taverns.—Liquor License Act (R. S. O. 1914, chapter 215), section 33.
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The Municipal World

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and Good Roads

K. W. McKAY, Editor

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W. K. Cameron, Barrister, etc. H. F. Jell, Barrister, etc.

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ST. THOMAS, ONTARIO, JANUARY 1st, 1915

A most important matter for municipal representatives to consider is what is being done towards affiliation with the Canadian Patriotic Fund, incorporated by a special Act of the Parliament of Canada.

The fund was established to make provision, in addition to the amounts allowed by the Government, for the wives and families of the reservists who have rejoined their regiments, and of others who have volunteered and have been accepted for active service during the war.

The fund is almost wholly made up of contributions from affiliated Patriotic Associations throughout Canada.

To bring about an ideal condition of affairs, County Patriotic Associations should be formed and a fund created by municipal grants or voluntary contributions, or both, to such amounts as will warrant their recognition by the Canadian fund.

It is the first duty of all Canadians to see that the families or dependents of those who are in or on their way to the firing line, are properly cared for. In no other way can we as effectively encourage recruiting for the various contingents or reinforcements required than by taking the proper means of assuring all who desire to enlist for active service, that the care of their dependents will devolve upon the community as a matter of right, not charity.

This cannot be done as well as through affiliation with the Canadian fund, the administration of which, through local committees, is the best service that can be rendered to the nation during the present struggle.

In many counties there has not been complete patriotic co-operation between the different communities. The formation of County Associations to co-ordinate all, will bring about a result that cannot be otherwise attained.



HON. F. G. MACDIARMID

Minister of Public Works, Ontario

Who will have charge of future legislation for highway improvement, based on report of Provincial Highway Commission

This issue will introduce us to many new readers, members of councils and officials. To these we desire to say that the columns of The World may not contain each month just what you would like to see there—but that by availing yourself of the privileges extended through the Question Drawer, you may obtain legal or other information on any municipal subject without delay. During the twenty-four years that have passed, we have published a large amount of municipal information, including answers to thousands of questions, and we believe that this co-operation with subscribers has assisted in the efficient administration of the business of municipalities generally. The management is the same as when the paper was first published, and subscribers get the benefit of our experience.

While affiliation with the Canadian Patriotic Fund should be the concern of all Patriotic Associations in a county, Belgian Relief, Red Cross, supplying comforts for soldiers, and other similar work may be undertaken in any community.

The great deal that has already been done in this connection shows that war time is the time of times for producing service from those who have the genius to serve.

A small magazine called "The Canadian War, now being published at 32 Church St., Toronto, is written and edited without remuneration, is devoted entirely to matters pertaining to the war, is published below costs, and all profits are for war relief fund.

The contributors to this magazine are among the leading men and women of Canada, all of whom are interested in relief work at home and abroad. The magazine will appear weekly. The subscription price of five cents each should insure a large circulation.

Every man who earns an honest living is entitled to a decent home. A reasonable measure of comfort and even beauty should be included in the construction of that word home.

Mr. G. F. Donnelly, clerk of the Village of Athens, died on the 2nd December last, and was buried on the 4th of that month, under the auspices of the I. O. O. F. and I. O. F.

The Value of Experts to a City Government

By Professor Thomas H. Reed, of the University of California

The term "expert" has been very much abused. People are all the while alleging that they are expert this and expert that, and expert the other thing. We have every imaginable kind of expert, from the engineering expert to the so-called efficiency expert. As a matter of fact, the term "expert" is simply another way of saying: "The man who knows how." That is what an expert is, and that is all he is. He is a man who is fitted for the task that he is to perform, and can bring to it a full equipment for that task.

A man may be an expert ditch digger, an expert copyist, an expert physician, an expert engineer—even an expert city attorney. It is possible to be an expert along any line, from the least up to the greatest. Yet we do not ordinarily apply the term "expert" to the lower ranges of employment. We do not speak of the man in the purely mechanical position, whether he pushes a pen or wields a pick, as an expert. We reserve the term for the higher ranges of employment.

There are two kinds of preparation that an expert must have. One is training, and the other is experience. They are both equally good, equally necessary. As you go higher in the ranges of expert service, the element of training becomes more and more important. A man may, in the minor positions of municipal service, acquire all the expertness that is necessary simply by experience. But as you mount higher, you are required more and more to have a proper training as the basis for the experience to work upon. The man who is simply experienced cannot become a full-fledged expert. No man, for example, by simply practicing at a city attorneys' work, can become an expert city attorney. He must have been trained to that work before he began.

This does not mean, necessarily, that a man who comes out of college is going to make a hit in municipal work. I have students coming to me all the time and asking me: "Can't I train in this particular kind of municipal employment?" mentioning the kind they want. I usually tell them: "That's all right. You may be able to get some sort of a preparation for that purpose by training, but you never will make yourself, by that simple act, an expert in any line of service. You must add to that training, experience."

That's the way it is with the young college graduate who goes out with a diploma certifying that he is able to be a health officer, able to be an attorney, or this and that or the other thing—he has got to show his paper, not, perhaps, to a wild, rampaging bull, but to a very cold and critical public opinion. That paper is merely a certificate that he has certain elementary, preliminary training, which may form the basis of further expert training—the expert training that comes from experience. The higher you go, the more of both are necessary.

As a matter of fact, municipal expert service of the highest sort is a comparatively new thing. We have had for a good many years experienced city clerks and experienced auditors, and other men engaged in the performance of the ordinary, formal functions of municipal government. But in the very highest ranges of municipal employment, municipal expert service is of recent birth. There are few people sufficiently well trained to take rank as top of the ladder authorities.

They are the few people who give their time wholly to acting as advisors in particular branches of municipal work. When you look for men who are qualified to give ultimate opinions, to act as final authorities, the number to whom you can turn is very limited. There will be more as time goes on. There are bound to be more, because this is one of the most interesting and valuable fields of service that there is in our country. But at the present time, they are comparatively few.

Now, as to the value of an expert. Why, of course, you want your men who are engaged in mechanical positions of government to have the training and experience that makes them efficient in the performance of their duties. You cannot afford to have a man employed in the municipality who is not efficient no matter whether he fills a low place or a high place. But as you go up, the need of "men who know how" becomes more and more vitally important. As you climb into the highest ranges of employment, it becomes absolutely essential. Because, while an inefficient ditch digger wastes his own time, an inefficient man at the head of a city government, or even of a great department, wastes not only his own time, but the time of hundreds of others as well. It is essential that we have trained men in every job, from crossing sweeper to city manager. Further, it is very desirable that, when a municipality is starting out on any very great enterprise, that it get advice from the leading authorities in the lines of municipal activity concerned. If you want to do engineering work, you need engineering advice of the best kind before you undertake it. If you need legal service, consult the best lawyers before launching your city on a sea of litigation.

We have heard a good deal about preventive medicine. That principle applies to municipal work. It is a good deal better, by at once employing expert service, to provide in the first instance for good work, than it is to call your expert in afterward to correct things that have gone wrong. Yet you will find people who are opposed to the employment of expert service because it costs money. They are afraid of the expense, and prefer to go ahead on some hit or miss design. They have to call in experts afterward to patch things up, just in the way that a community which neglects sanitary precautions has to call in doctors to cure the sick after the epidemic starts.

It is not a wise thing to save at the tap and waste at the bung hole. It is better to proceed safely at first, to take into consideration all the possibilities. There is no use in having a bond issue go to rack and ruin because somebody has made a slip of the pen somewhere in the preparation of it. There is no use in having a sewer system that won't work, simply because somebody made a miscalculation as to which way was down hill. It is a good idea to have everything done right from the start. You save money in the long run by that practice.

A matter of the most vital importance is the relation of experts to the municipality. We have confused in America the functions of representation and administration. We confuse it to-day, and it is nowhere worse confused than in our so-called commission form of government, where we elect a commission to serve as representatives of the city, and then expect

those same men to combine with their representative function the function of administering a particular department of the city government. Representation and administration are distinct things. They require different qualities. The representative ought to be, as nearly as may be, a fair representative of the community. He ought to be a good specimen of the intelligence and idealism of the community. He ought to be responsive to its every wish. He ought to be subjected to initiative and referendum and the recall, and every other device, to bring him into closer harmony with the people. An administrator, on the other hand, is not engaged in the determination of policy. He is engaged in the carrying out of the details of government. In carrying out the details of government, it makes no difference what a man's politics are, whether he has an agreeable personality, whether he is able to drape himself gracefully over the front rail of a bar, or capable of shaking votes from the hands of the people. The only thing that counts is whether or not he is able to carry out the policy that has been laid down for him by the representative department of the government. Most of the defects which have been discovered in the commission form of government, and they are numerous, have grown out of the fact that in it representation and administration are confused.

* * * * *

The first essential thing, then, is to separate representation from administration, which we do not do in the commission form of government; which we did not do in our older forms of city government. We should elect our representative body, and frankly and clearly and definitely understand it to be a representative body and nothing else. We should then provide for the appointment of administrative officers. Commission government implies the idea of a body of administrative officers, exercising all legislative and administrative power in a city, or whatever unit of government their control is applied to.

We must have a head of administration. A city commission is a good thing for deliberation. Five men can deliberate better than one, and decide a policy more wisely than one. One man cannot deliberate very well, unless he is a distinctly two-faced man, which most people are not. On the other hand, a five-man government cannot act like a one-man government. We need co-ordination, proper co-ordination, and that co-ordination cannot be supplied without a single head.

In the commission form of government, you do not get proper criticism of the conduct of the various officers. Each head of a department is a member of the council. Individually, as a part of the council, he is supposed to criticize the actions of the other administrative officers. But he never dares to say anything about the way any colleague runs his department for fear that that other person may immediately turn around and want to know how his department is being run. Of course, you do find occasional courageous individuals, who are willing to live in a glass house and yet throw stones. But the temptation is, the easiest way, and men are prone to take the easy way—to let well enough alone.

The way out is by the selection of a single administrative officer responsible to the council, a city manager. He should be responsible to the council for everything that is done, and yet, on the other hand, he should be entrusted with control over the administration, with the power of selecting his subordinates, and of determining their conduct, subject to the general

direction and control of the council. That is the way a private corporation is run; that is the way the school district is run; that is the way the University of California, for example, is run. The board of regents of the university do not endeavor to define the educational policy of the university. They select the president, and when they have selected the president, that is about all they do. They put all their eggs in one basket, and watch that basket. If the president should depart materially from the exact thing they want done, of course he would be removed. The president, on the other hand, is guided in his formation of policies by the fact that he has got to go before the board of regents with them. The board of regents have final authority, yet the president is the actual administrative head of the university. The University of California is subject to criticism, sometimes. It may not be ideally efficient in its administration. But the University of California is, far and away, a better administered unit of government than most of the cities of the United States. It is because it has a rational form of organization.

It is the place of the representative to decide what the people want. You can not have expert legislators. You may have well paid legislators, you may have extraordinarily intelligent legislators. But, in the long run, the determination of the legislative policy of the State or of the city is a thing for the people of that city or that State. That is the theory of democracy in which, I believe, we all agree. Your representative must reflect like a mirror the wishes of the people.

On the other hand, there should be the expert officers—the men who do the work. They should suggest to the representative officers what they think ought to be done, and the representative officers, if they have good sense, will, nine times out of ten, take the advice of their experts. The experts will, on their side, be modified in their zeal and held in restraint by the fact that they have to go before the representative body. No expert is ever wholly sane—he would not be an expert if he were. He is a monomaniac upon his own subject. He ought to be. He ought to live it and breathe it. He needs the application of lay sanity once in a while. The two things working together give you the desired result: a performance of the details of governmental service by experts, and the determination of the governmental policy by the people.

These, to my mind, are the essentials in the organization of a municipal government. The place of the expert is the subordinate place, except insofar as, by his wisdom and good judgment, and by the impression which his personality creates, he can secure adherence to his views. The responsibility is upon the lay body, the representative body. And if we adopt this method, and if we remember that we cannot expect to elect experts to public office; if we remember that we must select them by appointment, and must give them permanent tenure and pay them reasonable salaries, we will get real expert service. Then the business of the municipality will be as well done, relatively speaking, as the business of the private corporation. And that, to my mind, is the ultimate desideratum on the administrative side of municipal government.—Pacific Municipalities.

Mr. James Connery, who had been clerk of the Township of Pakenham for forty-seven years, died in October last, and has been succeeded by Mr. W. W. Millar.

A Review of the Canadian Municipal Bond Situation for 1914

Contributed by Messrs. G. A. Stimson & Company, Bond Investment Brokers, Toronto, Can.; London, Eng.

During the first six or seven months of the year 1914 we witnessed no sensational or unusual developments so far as Canadian municipal debentures were concerned; there was a market at all times for such securities, but at prices that a year or two ago would have been considered fairly attractive. The most noticeable feature of the period referred to was the increased demand from the United States for our gilt edged securities, while their popularity in the London market was on the wane. We speak of the "London market" not because all our securities that are sold abroad are held there for investment, but because it is the distributing centre for the British Isles. The prices obtainable in the U. S. were in most instances substantially higher than those in the Old Country, and this may be accounted for to a certain extent by the fact that the investor to the immediate south of us is nearer to the vendor—at any rate in as much as the large issues are concerned. What we mean by this is that when a block of a million dollars or upwards is sold in London, it is almost invariably to some financial house that wishes to dispose of their purchase to the public, or in other words, to make a public issue. In order to do this it is customary, and in fact almost essential, that the purchaser employ first a firm of brokers whose duty it is to get the "underwriting done," and for which they have to be paid their overriding commission, usually $\frac{1}{2}\%$, and of course the underwriter must get his commission of about $1\frac{1}{2}\%$. Then also the services of a bank must be secured to receive subscriptions, and for this they will probably ask a fee of $\frac{1}{4}\%$. These commissions, along with the $\frac{1}{2}\%$ revenue stamp, advertising, etc., will run the cost up to about $3\frac{1}{2}\%$, and on top of all, the original purchaser must make his profit. These figures, of course, do not apply to all public issues, but they are expenses that must be reckoned on in at least 75% of the ordinary run of Canadian municipal securities which are issued to the public in London in the form of debentures payable to bearer. It will therefore be seen that, all things being equal, better prices for our municipals should be obtained in the United States than in the English market, and happily the demand from the former, as noted above, has been steadily improving in recent years, and that market has also been broadening. The latter fact is probably due to the interest taken in our securities by an increasing number of American bond houses, who, in order to dispose of their purchases of Canadian municipals, have used the usual machinery—advertising, etc., to bring their offering to the notice of their clientele. Perhaps also the higher interest rates obtain in Canadian municipals as compared with those of the United States, has most to do with the increasing demand from this quarter.

However, Great Britain, in normal times, is the big market for our municipal securities, and will, without doubt continue to remain as such for many years to come, if not forever. Some may reason that our wealthy neighbor, the United States, being nearer to us geographically (New York in particular only a night's train ride distant from Canada's financial centres), should be the logical place in which to market our municipal debentures, and in all probability it would be, were it not for the fact that she has her "hands full," so to speak, to finance her own constructive enter-

prises, while Great Britain, a wonderfully wealthy country, must look far afield for the employment of her investment funds, and naturally Canadian municipal debentures come in for their fair share of attention, sometimes also a little adverse criticism in individual instances where the municipality has perhaps been borrowing a little too freely.

In the month of July (under normal conditions a quiet time), when the war clouds began to gather, there was, more than ever, a noticeable decline in the demand for our municipal debentures, both at home and abroad, and when war was formally declared, the order to halt appears to have been given to most financial institutions. As some large investors aptly put it, "we prefer to accumulate cash rather than securities," and it will be readily realized that this was a necessary step to be taken by such investors as life insurance companies and loan companies. The former being liable to have heavy demands made upon them by their policy holders whose policies had a loan value, and the latter having their own debentures maturing, were of necessity obliged to accumulate all the cash they could in order to meet their obligations should they not be able to have them renewed or sell others to take their place. Fortunately, so we are advised, these companies are delighted with the way in which their debenture holders have renewed.

When the first effects of the terrible shock caused by the declaration of war began to wear off, a demand set in for short term obligations of our municipalities and governments, i. e., treasury notes anywhere from a few months to five years, and the shorter the period the better. This requirement is now giving way to some extent to a demand for the definite long term debentures of our municipalities and governments.

While the improvement in the investment market has been slow, yet it has been steady, and with the much reduced requirements of many branches of industry for monetary accommodation to off-set to a considerable extent the enormous sums being borrowed by the warring nations, combined with the fact that the investor cannot afford to leave his funds lying idle for very long, this improvement should continue, but the investor will undoubtedly demand a very substantial interest return for his money, which naturally means that prices for investment securities may remain for some time near their present low levels. However, it really looks as though our cities, towns, and other large borrowers are learning that they must slacken pace in their public works, and if they will follow out this line of programme for a reasonable length of time, the demand should catch up with the supply, or perhaps more properly speaking, the supply will drop to the level of the demand, which in the natural course of events will mean that our public corporations will be able to arrange their borrowings at a lower rate of interest, thereby saving many millions to the people of Canada.

All game protectionists now agree that the game laws of the past have failed to prevent the rapid decrease of game birds, and that their protection and increase can best be secured in the propagation of the birds by means of the game sanctuary.

Toronto Parks



HIGH PARK, TORONTO
One of the winding roadways

The park system of Toronto is of exceedingly creditable scope, and of recent years has shown most favorable development.

Island Park is particularly unique in character, owing to its location, its many lagoons and waterways, and with its southern exposure to the open expanse of Lake Ontario, is a welcome relief to many citizens of Toronto during high summer temperatures; while inland, the extension of open spaces is being rapidly carried on.

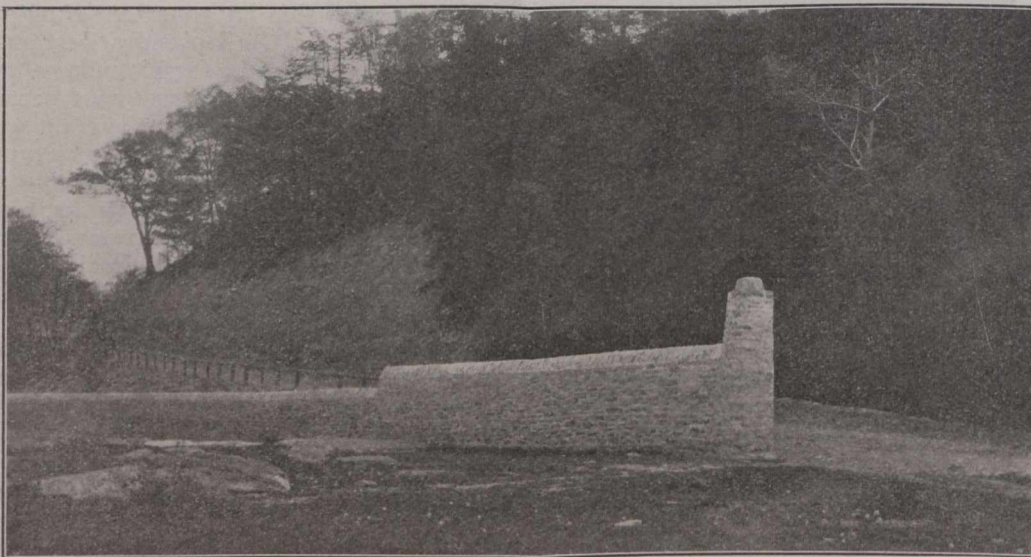
Toronto has a total area of thirty-three square miles, while the park system includes 1,451 acres of land and 407 acres of water. The conversion of hitherto ugly outlooks, such as old gravel and sand pits (now within the city) into delightful parks and drives is making steady progress. The type of planting, in flowers and shrubbery, has much improved in recent years.

High Park, sometimes called Howard Park, is the largest of the parks. It is practically in its natural state, little being

done to it but the removal of the dead trees and the trimming of the lawns where sports are held. The roadways are all in first class shape for motor traffic, and in addition there have been added recently bridle paths for the use of those who ride horse-back. On the slope toward Grenadier Pond the city maintains six toboggan slides during the winter season, which are free to the citizens and are illuminated by electric lights at night time. On the pond the city maintains a free skating rink which it lights and keeps clear of snow. In another part of the park, on the slopes of the hills, are fenced enclosures where deer and bisons are kept.

The property was originally in the possession of the late J. G. Howard, who donated 165 acres of it to the city in July, 1863. This is what constitutes the western half of the Park as it now stands. The eastern portion was obtained by purchase some years later. The property line runs north through the middle of Grenadier Pond. Howard died in 1890.

Exhibition Park is the site of the buildings of the Canadian National Exhibition, which is held annually during the



HUMBER BOULEVARD, TORONTO
A masonry retaining wall at the approach to the Humber Valley



HIGH PARK, TORONTO
A rustic bridge

last week of August and first week of September. The Park is maintained as such throughout the year. The buildings and grounds are now being used as a training camp for the second overseas contingent.

Riverdale Park, located on the banks of the Don River, is noted chiefly for its collection of animals, which have been received from time to time by the city from public spirited citizens. The city maintains fields for sports in the summer and toboggan slides and skating rinks in the winter.

Island Park is located on Toronto Island, and is reached by a fifteen minute trip on a ferry. The fare is five cents single. It constitutes the central portion of the north side of Toronto Island, and is chiefly reclaimed land, built up from the dredging from the Bay. It is dotted with trees and beautifully laid out with flower beds. The lagoons furnish unusual facilities for lovers of water sports, furnishing a protected waterway from one end of the Island to the other.

Queen's Park, in the centre of which is situated the Parliament Buildings for the Province of Ontario, occupies twenty-three acres. Running south from the Park to Queen

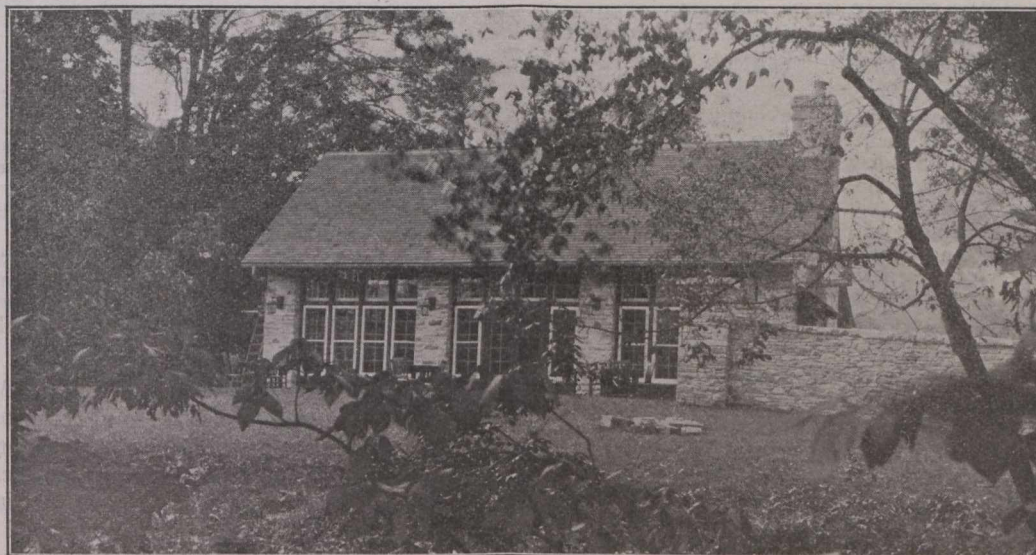
Street is University Avenue, which is part of the park property, and which is under the administration of the Parks Department as a boulevard. Its total area is fourteen acres.

Queens Park is owned by the University of Toronto, and is leased to the city for \$6,000 per year.

The other parks are simply open spots in the city, kept in condition according to their state, some being quite conventional in character, while others are in their natural state. Municipal playgrounds are located on a number of the smaller ones.

The chief executive of the Parks Department of the City of Toronto is the parks commissioner, who reports to the city council through the committee on parks and exhibitions. Under him are the district superintendents, the engineering and forestry departments. The forestry department has two divisions, one looking after the pruning and removal of trees, and the other having charge of all the tree surgery.

The total number of parks and boulevards is sixty—these vary in size from .75 acres upwards, the largest being High Park, with 335 acres.



HUMBER BOULEVARD, TORONTO
The old mill tea garden

Instructions to Municipal Auditors

Issued by Bureau of Industries, Department of Agriculture, Toronto

Section 237 of The Municipal Act (R. S. O. 1914, chapter 192) requires the auditors of municipalities to transmit by registered post, one copy of the abstract and also one copy of the detailed statement of the receipts, expenditures, assets and liabilities of the corporation or commission, to the Secretary of the Bureau of Industries, not later than the first day of March.

If the report of the auditors be printed for the year ending December 31, 1914, a certified copy will answer our purpose if sent within a reasonable time.

In many cases the abstract only has been forwarded, or the statements of assets and liabilities have been omitted. A number have made the audit to December 15th, while some have gone beyond the end of the financial year. These are not in accordance with the Statutes, and cannot be accepted as audits.

The assets should show cash balance, arrears of taxes, sinking fund or other investments, lands, buildings or other property of municipalities, amounts owing to municipality, etc.

Debenture liabilities should show the whole amount of each debt outstanding, and not merely the next payment for which taxes have been levied. Sinking funds should not be deducted.

Many auditors neglect to furnish details. Detailed expenditure should contain the names of all persons receiving moneys, the exact service rendered by each, the amount paid to them in the year for such service or material, although a pay sheet for labor is admissible.

Particular attention is directed to the state of sinking funds, Clergy Reserve funds, drainage funds, etc., also school and other debentures. Show how much cash in these funds varies by giving a statement of withdrawals, matured investments, interest earned together with deposits and reinvestments.

Trustees of police villages have no authority to pay accounts. They simply pass orders for work done and the township treasurer pays the accounts and has charge of all revenue, including commuted statute labor.

We also require all reports of commissions and trusts, such as water, electric light, etc., etc.

In this connection your attention is directed to the following sections of The Public Utilities Act (R. S. O. 1914, chapter 204):

Sec. 41 (3).—The accounts of the commission shall be audited by the auditors of the corporation, and the commission and its officers shall furnish to the auditors such information and assistance as may be in their power to enable the audit to be made.

Sec. 43.—The revenues after deducting disbursements shall, quarterly, or oftener if the council so directs, be paid over to the treasurer of the municipality, and shall be by him placed to the credit of the account of the public utility work, and if not required for the purpose of the work, shall form part of the general funds of the corporation.

Section 41 (3) clearly points out the authority of the municipal auditors, and means an abstract and detailed statement of receipts, expenditures, assets and liabilities to December 31st, and to no other date, for all public utilities, including the hydro electric, in addition to the general accounts of the municipality. A revenue statement only of a public utility is not sufficient.

Commissioners very often fail to make any charge for municipal service for water, light, etc. Auditors

should rectify this, as any statement of profit or loss cannot be correct without this charge.

Much confusion would be avoided if the accounts of public utilities were kept separate from the general account, as if they were private enterprises to which the municipality would pay for services as is done by other customers, while the public utility account would transfer funds to the municipality to meet sinking fund and interest on debentures.

No forms are furnished by the Bureau, as the audit is made in "such form as the council directs." Note, however, that a detailed statement is required by the Act. An audit should not be merely a copy of the cash book, but the items should be grouped to follow as nearly as possible the schedule furnished the treasurer by this Bureau. It should be a complete record of all transactions of the municipality, whether entered in cash book, journal, or ledger.

EVERYBODY VOTES BUT MOTHER

A strong plea for votes for married women who own property
by J. W. Bengough

Everybody votes but mother,
She used to vote once, too,
But when she got married to father
The law said it wouldn't do.
When mother was just a spinster,
Like my spectacled sister Ann,
She had a right to the ballot,
But alas! she married a man!
So everybody votes but mother:
Father, sister Ann, and I,
My widowed aunt and my brother,
And mother wants to know why!

Everybody votes but mother,
'Cause mother she changed her name;
Looks as though, somehow or other,
Getting married must be a shame;
They take away votes from fellows
Who have been convicted in court,
And it seems that women who marry
Are bracketed with that sort.
So that's where they rank poor mother;
They've struck her name from the roll,
While sister and aunt and father
And I all go to the poll.

Everybody votes but mother,
Through our stupid and senseless law,
And there's not on the list another
Who needs the vote more than maw;
She cares for the home and children
And she has a good right to a say
On the laws that affect the household
In any possible way.
So we must have a vote for mother,
Without waiting for dad to die;
For the wife, as well as the widow
And spinster, or we'll know why.

Accumulators—Bulletin "Section A." issued by Canadian General Electric Co., Limited, describing the Electric Storage Battery Co.'s chloride and tudor accumulators for electric railway service, central lighting and power stations, isolated lighting and power plants, interlocking switch and signal service, telephone, telegraph, fire alarm laboratory, and small motor work, may be obtained on request sent to the former company.



GAUTHIER v. VILLAGE OF CALEDONIA

Highway—Injury to Pedestrian by Fall upon Ice-Covered Sidewalk—Liability of Municipal Corporation—Evidence—Negligence—"Gross Negligence"—Municipal Act, R. S. O. 1914, ch. 192, sec. 460, sub-sec. 3.

Action for damages for personal injuries sustained by reason of a fall upon an ice-covered sidewalk in the Village of Caledonia.

The judgment of Mr. Justice Latchford is as follows:

This action is brought by Alexis Gauthier and his wife against the defendant corporation for damages resulting from injuries sustained by Mrs. Gauthier on the morning of the 6th March, 1914, by falling on an ice-covered sidewalk near her residence, at a point immediately east of a driveway leading from the travelled way of a street into the premises of one Martindale.

Mrs. Gauthier's injuries were very serious. Her left leg was broken in two places. While she made a good recovery, she is still lame and suffering from pain and from shock to the nervous system.

The weather on the day prior to the accident was warm, and the snow on the lawns of the plaintiffs and their neighbor, Martindale, melted rapidly. Some of the resulting water was not absorbed by the still frozen sod, but flowed over and upon the granolithic sidewalk on the north side of the street, there forming, when the temperature fell during the night, a coating of ice about a quarter of an inch in thickness, and extending diagonally across the sidewalk over an irregular area not more than two or three feet in greatest width.

During the night there was a slight fall of snow—just sufficient to cover and conceal the ice formed on the pavement, which at the point in question has an inclination towards the east of about one foot in twenty.

The lightly covered ice upon the down grade of the pavement eastward made the sidewalk unsafe and dangerous, and the accident to Mrs. Gauthier was caused by this dangerous condition, and not by any negligence on her part.

A number of credible witnesses living west of the plaintiffs on the same street, and on their way to and from work, using the sidewalk several times each day, testified that they never saw water flowing across the sidewalk near the driveway or forming ice there. No complaint was ever made to the defendants by the Gauthiers, or any other person, regarding the condition of the sidewalk at the point referred to, nor had the defendants any knowledge or notice of the formation of the ice.

I find that under ordinary circumstances the water from the lawns did not flow over the pavement, but ran down easterly inside the line of the sidewalk. The levels taken by Mr. Fair, a civil engineer of long experience, show that in a distance of five feet north from the inner line of the pavement there is a fall of over two inches. This depression would have to be

filled before there could be a flow over the sidewalk. Vehicles passing into or out of Martindale's, when the soil in the driveway was soft, would sink and form, on each side of the wheels, elevations which, especially when frozen, would impede the flow to the east, and tend to divert it over the pavement. The evidence on the point is slight, but to my mind sufficient. Such conditions could exist but seldom at the same time, and the overflow would accordingly be of the rare occurrence spoken of by the witnesses.

The plaintiffs say that the water flowed over the sidewalk only three or four times during the winter of 1813-14. Mrs. Gauthier saw no ice there except on the morning of the accident, and the witness Pettigrew, on but that and another occasion. Martindale and his wife both swear they never observed ice on the sidewalk, formed, as this was, by flowing water, except on the occasion when Mrs. Gauthier was injured. On the same day the witness Harris slipped and fell at the same place; and shortly before or shortly afterwards Miss Lyons also fell there. Neither observed ice there previously; and Harris says that would not have fallen but for the circumstance that the ice was lightly covered with snow.

It is strenuously urged that the defendants should have placed a catch-basin with proper drainage at a point where it would gather and dispose of such water as overflowed, and, when frozen, rendered dangerous the sidewalk. Failure to provide such a means of disposing of the overflow is in fact the chief negligence attributed to the defendants, and the only negligence—if such it can be called—established against them.

The facts established do not, in my opinion, afford the plaintiffs any right of action.

Since 1894 no municipal corporation has been liable for accidents arising from persons falling owing to the presence of ice upon a sidewalk, except in cases where "gross negligence" on the part of the corporation has been established: 57 Vict., chapter 50, section 13. The enactment then passed has been carried down through the several revisions of The Municipal Act, and is now found in R. S. O. 1914, chapter 192, section 460, sub-section 3.

Prior to 1894, when mere negligence to repair on the part of a municipal corporation gave a right of action, it was held, in a case where the facts are very like those of the present case, that the plaintiff was not entitled to recover: *Forward v. City of Toronto* (1888), 15 O. R. 370. In the judgment of the Common Pleas Division, unanimously reversing the verdict at the trial, Mr. Justice Rose said (p. 373): "To permit this verdict to stand would in effect be to declare that wherever the corporation builds sidewalks in front of lanes, or carriage ways, where the land sloped towards the street, or indeed in front of any land sloping towards the street, it at once became burdened with the duty of preventing water running from such higher land upon the walks and forming into ice, or with the duty of, without delay, removing such ice, although it

had no notice of its formation other than the notice derived or imputed from the formation of the land and the building of the walk. To declare such to be the law, would be to bind upon municipalities burdens hard to be borne, and to require of them the performance of a duty which they might well declare to be impossible."

"Gross negligence," as used in the Act of 1894, has been defined as "very great negligence": Sedgewick, J., in *City of Kingston v. Drennan* (1896), 27 S. C. R. 46, at p. 60; Osler, J. A., in *Ince v. City of Toronto* (1900), 27 A. R. 410, at p. 414.

To hold the defendants liable in the present case would be to deprive them of the benefit of the statute exempting them from liability when an accident is occasioned by ice on a sidewalk in all cases where there has not been gross negligence on their part.

Such negligence not having been established, the plaintiffs fail. It is not, I think, a case for costs.

RE FOWLER AND TOWNSHIP OF NELSON

Municipal Corporation—Expropriation of Land—Severance of Farm by Taking Strip for New Road—Part of Old Road Conveyed to Land-Owner—Arbitration and Award—Compensation for Land Taken—Value of Trees in Orchard—Damage by Severance—Injurious Affection—Appeal from Award—Evidence—Increase in Amount—Municipal Act, 1913, sec. 325 (1).

Appeal by the township corporation, and cross-appeal by Robert C. Fowler, the claimant, from the order of Latchford, J., 6 O. W. N. 409, increasing the amount allowed by arbitrators in respect of land of the claimant expropriated by the corporation for the purpose of a road.

The appeal and cross-appeal were heard by Meredith, C. J. O., Maclaren, Magee, and Hodgins, JJ. A.

The judgment of the Court, delivered by Mr. Justice Hodgins, is as follows:

The learned Judge increased the award of compensation by \$400, additional value upon the apple trees taken, and by \$1,000 for damage by severance over and above the benefit derived by the respondent from the work.

The appellants are closing a road running through the respondent's farm, and expropriating from his lands a new road running about parallel to the old one.

Upon the new road are about 40 to 45 apple trees, the land taken being slightly less than an acre. The arbitrators allowed \$600 for the trees taken and those damaged.

The dispute appears to resolve itself into a valuation of the trees, having regard to their production and probable life. . . . The allowance made by the learned Judge is not so excessive that this Court can say that he is clearly wrong. . . . I think that no sufficient case has been made for disturbing the amount fixed by the order appealed from.

Nothing has been allowed by the arbitrators for damage by severance, their view apparently being that the value gained by the closing of the old road and the opening of the new one equalled or exceeded the damage. The damage to the owner, in this case a farmer, is very clearly detailed in the judgment appealed from.

The appellants' by-law No. 591, dated the 2nd June, 1913, recites the reason for closing the old Lake Shore Road through eight properties, and the expediency of stopping it up and selling it to the various property owners in exchange for conveyances of the portions required for the new road, and payment of varying sums to each, and the taking of the necessary steps under The Municipal Act of 1903 for these purposes. The by-law then enacts the stopping up of the old road, the sale and conveyance of its various portions to the proprietors on each side of it for the aforesaid prices, together with the conveyances from them of the lands required for the new road.

By-law No. 593 was passed on the 23rd August, 1913, providing for taking the necessary lands, for arbitration in case of disagreement as to the purchase money, and compensation for the damages suffered, the deposit of plans, and in the case of the respondent, for the payment of \$400 and the conveyance to him of the old road. Notice pursuant thereto was duly served on him.

The Municipal Act of 1913 was assented to on the 6th May, 1913, and came into force in July, 1913; so that it applies to these arbitration proceedings. The provision for setting off the benefit against the damage and the injurious affection caused by the exercise of the powers of the corporation is in these words: "The corporation shall make due compensation . . . for the damages necessarily resulting therefrom, beyond any advantage which the owner may derive from any work for the purposes of or in connection with which the land is injuriously affected"—section 325 (1).

It was argued that this provision permitted the advantage resulting from this new road being what is known as a good road, or as part of a through and well-made highway from Hamilton to Toronto, being set off.

Whether or not the change in the wording of the Act, which formerly read: "beyond any advantage which the claimant may derive from the contemplated work," made any difference in favor of the respondent, is not necessary to be decided now. The work contemplated by the by-law is the closing of the old and the providing of the new road; and so the advantage of the latter could have been taken into account under either Act.

But I am unable to see any reason for increasing the amount beyond the figure allowed by the learned Judge, or for saying that the advantage gained by the closing of the old road is not sufficiently real to allow some set-off. The proceedings result in providing a ten-acre block fronting upon the lake, and a good road is always an advantage, provided it affords practically the same access and outlet as was formerly enjoyed. Beyond these benefits, I do not see that the respondent has gained anything, nor, on the other hand, can I see any reason for holding that the disadvantages pointed out by the learned Judge do not outweigh the advantages I have mentioned to the extent he has determined. I have no doubt that the arbitrators were influenced by the prospective rise in value due to a through highway made upon modern lines, and intended to render more speedy the traffic to and fro upon it, and made that element decisive in reducing the damages. I think that the judgment appealed from more correctly appreciates the true situation in this particular case.

Appeal and cross-appeal dismissed with costs.

MACKELL v. OTTAWA SEPARATE SCHOOL
TRUSTEES

Constitutional Law—School Laws of Ontario—Regulations of Department of Education for Ontario with Regard to Separate Schools—*Intra Vires*—British North America Act, section 93—"Denominational Schools"—"Class of Persons"—Use of French Language in Schools—Disobedience of Regulations—Resolutions of School Board Personal Liability of Trustees for Costs.

Action to compel the defendants to conduct their schools according to the regulations of the Department of Education for Ontario, and for other relief as stated in a former opinion of Mr. Justice Lennox in this case.

The judgment of Mr. Justice Lennox is as follows:

There are only two classes of primary schools in Ontario—public and separate schools. "Public school," or "separate school," simply imports an English school. For convenience, the Department of Education annually designates certain schools attended by French-speaking pupils as English-French, and these may be either public or separate schools. The defendants have under their charge 192 Roman Catholic separate schools, of which 116 are English-French.

The main issue to be determined in this action is the validity or invalidity of certain provisions of the School Laws of Ontario, and particularly of Instructions or Regulations numbers 17 of the Department of Education, issued in June, 1912, and August, 1913. I will deal with this issue first.

Under our constitution, the power to make educational laws and the control of education is for the most part committed to the Provinces. It is not an unfettered power or unlimited control. There is power vested in the Governor-General in Council and the Dominion Parliament by which they may, if they will, prevent the effective exercise of the jurisdiction conferred upon the Provincial Legislature: sub-sections 3 and 4 of section 93 of The British North America Act, 1867. But, notwithstanding the strenuous argument of counsel for the defence, these sub-sections in no way affect the issues in this case, for the manifest reason that the jurisdiction of the Dominion is supervisory or remedial only, and the powers conferred have not been exercised or even invoked; and until invoked and acted upon, they in no way impair or encroach upon Provincial jurisdiction. Neither, on the other hand, is the objection that notice has not been given to the Minister of Justice, well taken. There is no Act or action of the Dominion Government or Parliament attacked; no question arises as to conflicting jurisdiction. If the Ontario Legislature had not power to enact the laws complained of, the Dominion Parliament would be equally powerless so to enact.

The question to be determined, and the only question, is, to my mind, a very simple one: Have the constitutional rights and privileges guaranteed by sub-section 1 of section 93 of The British North America Act, 1867, been contravened? If they have, there is an end to the defendants' whole contention. There is no other possible argument open to them. If they have, the law is *ultra vires* and nugatory; for no legislative body in Canada has power to make any law which "shall prejudicially affect any right and privilege with respect to denominational schools which any class of persons have (had) by law in the Province at the Union": sub-section 1 of section 93.

The outstanding difference between this and the

provisions of sub-sections 3 and 4 is manifest, even on a casual reading of section 93. This is a distinct and positive limitation upon legislative action, and, subject to this, and to this limitation only—and in default of the exercise of federal jurisdiction—the unfettered direction and control of education within the Province is committed to the Legislature of Ontario.

This is the conclusion I come to upon a close and thoughtful reading of the relevant provisions of The British North America Act, and, so far as I can judge, does not conflict with anything decided in *City of Winnipeg v. Barrett* (1892), A. C. 445, *Brophy v. Attorney-General of Manitoba* (1895), A. C. 202, *Maher v. Town of Portland* (1874), 2 Cart. 486 (note), or any other of the cases referred to, or of which I have knowledge, decided under the Act.

The defendants must justify under the limitations above quoted, if at all. Have they done this?

The Roman Catholic separate schools of Ottawa are undoubtedly "denominational schools," within the meaning of this limitation. I am of opinion, too, that the French-Canadian supporters of the separate and public schools of Ontario are a "class of persons," within the meaning of that clause; and, if they are not concluded by the *Barrett* case—and I am sure that they are—the defendants may, I think, fairly argue that denial of the use of the French language in the way insisted upon by the defendants prejudicially affects the French-Canadian supporters of these schools. But this, at the most, is all that has been shown, and this is not enough.

I have not overlooked that it was shown, or attempted to be shown, by verbal testimony and records of the Department, that, prior to Confederation, in isolated instances here and there, the use of the French language was permitted (or not actively opposed) to an extent not sanctioned by the law of the Province as it now is; but it is not pretended that this right or quasi right or privilege or indulgence was secured to any class of persons by any law whatever of the then Province of Upper Canada at the Union.

The result is that the defendants have wholly failed to show that Instruction or Regulation 17 of June, 1912, or of August, 1913, of the Department of Education for Ontario, or the manner in which these instructions have been or are being administered by the Department, prejudicially affect any right or privilege with respect to denominational schools which the defendants as a class of persons had by law in the Province at the Union; and the result is, too, that it does not appear that these Instructions or the manner of their administration or the statutes upon which they are founded are *ultra vires* of the Provincial Legislature. It follows, as a consequence, of course, that they must be obeyed. That they have been flagrantly disregarded, defiantly and ostentatiously repudiated and set at naught, by a majority of the Ottawa Separate School Board, is not and could not be denied. It would serve no useful purpose to particularize the evidence of this. It is for the Department, the law being declared, to see that the law is obeyed.

The other issues to be dealt with are, in a sense, subordinate to the question just disposed of, but not wholly so.

As to the passing of the money by-law and the disposal of debentures under it, the defendants urge the need of money, but have not shown any disposition to avail themselves of the suggestions I made at the trial to meet and overcome the suggested difficulties.

Leaving out of sight, of course, minor derelictions, a Board should not be permitted to mortgage the resources of the ratepayers or launch out into heavy capital expenditure while refusing to conduct the schools according to law. However much may be said, and a great deal can be said, in excuse for men who feel, as no doubt some of these defendants conscientiously felt, that the use of their mother tongue was being unfairly denied them, the weapons they used, the persistent engagement of unqualified teachers, their attempt to discharge a large body of qualified teachers, to the great prejudice of the schools, their denial of the right of inspection, their unjustifiable treatment of Inspector Summerby—for, although they may not have directly initiated this flagrant act of insubordination, yet that their openly declared hostility to the Regulations undoubtedly conduced to it, that they knew it was contemplated, that they did nothing to prevent it, and that they condoned and concurred in it, is the least that can be said—their unseemly, unnecessary, and wholly unwarranted action in what amounted to “a declaration of war,” by posting their defiance of the Department in the class-rooms to thousands of school children, and finally the arbitrary closing of the schools, are entirely different matters, and do not find ready justification or excuse. It is to be hoped that before long the Board may recognize the wisdom of resuming the exercise of its functions according to law; but in the meantime, or for so long as my judgment remains unreversed, the injunction restraining the passing of the by-law in question must be continued.

The injunction will also be continued and made perpetual to prevent the employment or payment of unqualified teachers or any departure from the course or method of instruction prescribed by the Department of Education, and from, directly or indirectly, preventing the regular and lawful inspection of the schools.

I have already, by an interim judgment, declared that the chairman of the Board had no power to discharge teachers, as he purported to do, and that these teachers were not legally discharged. In this connection I gave liberty to the parties to amend the pleadings, and this has been done. I was asked at the trial, and it was urged again upon the argument, to go further and declare that these teachers are entitled to be paid according to the terms of their contracts respectively. This I cannot do. These men are not parties to this action. Their contracts are not before me. With their salaries I have no concern.

I re-affirm my former judgment, and declare that the resolutions under which the chairman purported to act conferred upon him no right to dismiss or engage teachers. This is a function of the Board, and cannot be delegated. My former judgment, so far as it continues applicable, will be taken as repeated here.

In the pleadings the plaintiffs ask that the members of the Board who occasioned this action be made personally responsible for costs and any loss they have occasioned, with a reference to ascertain the amount; and, though this branch of the claim was not referred to upon the argument, I should consider it, and I have given it a good deal of anxious thought. There may be technical or legal objections; but, altogether aside from this, I am not disposed to make this somewhat unusual and drastic order.

Except in the matter of closing the schools and attempting to discharge the teachers, it has not been shown that these trustees did not act honestly, con-

scientiously, and in good faith; and, short of this, I am not prepared to penalize them by declaring a personal liability for costs and damages. I will make no order under this prayer of the statement of claim. The plaintiffs may withdraw it or have their rights, if any, reserved if they deem it necessary or desire to do so.

There will be judgment for the plaintiffs against the defendant Board, with costs, declaring—

(1) That the Instructions or Regulations in the pleadings mentioned and the Acts and proceedings sanctioning them are *intra vires* of the Provincial Legislature, apply to and bind the defendants, and have been and are being disobeyed.

(2) That the defendants have not been and are not conducting schools under their charge according to law.

(3) That the resolutions of the defendant Board purporting to delegate to the chairman power to discharge, select, and engage teachers were *ultra vires*, that the notices to teachers in pursuance thereof were unwarranted, and that the agreements with these teachers were not thereby terminated.

(4) That it is a statutory duty of the defendant Board to see that the schools under its charge are conducted according to the provisions of The Separate Schools Act, and the Instructions and Regulations of the Department of Education, to maintain order and discipline in these schools, and to permit and facilitate their inspection, and the defendant Board neglected and violated its statutory obligations in this regard.

(5) And there will be judgment for an injunction in the terms generally and to the purport and effect of the interim injunction granted in this action by the Chief Justice of the King's Bench on the 29th April, 1914, and in addition restraining the defendant Board from directly or indirectly obstructing or retaining in its employment or paying the salary of any teacher who shall so obstruct the inspectors appointed by the Department, from visiting and inspecting the schools in its charge, and ordering the Board to provide for and facilitate the orderly and efficient inspection of the schools from time to time according to law.

The request of the Honorable Mr. Foster, Minister of Trade and Commerce, for donations of foodstuffs for the relief of the Belgians, was sent out early in October to county wardens. The response appears to have been a generous one. There was some delay in making shipments in time for the boats that were available, and large quantities of supplies subsequently accumulated in Montreal, too late to go by the St. Lawrence route. The Government afterwards arranged for shipment via Halifax. It would be better in future if donations of this character were made through a Provincial official appointed for the purpose.

We are indebted to Mr. F. Dagger, electrical and telephone expert for The Ontario Railway and Municipal Board, for a pamphlet on telephone systems. This pamphlet is an extremely useful and instructive composition. It contains The Ontario Telephone Act and amendments thereto to date, extracts from the report of the Ontario Railway and Municipal Board for 1913, specifications for the construction of telephone systems, forms, etc. The above Board will be pleased to forward by mail a copy of this pamphlet to any person interested in telephonic matters, who makes application for it.

Ontario Railway and Municipal Board

Digest of Proceedings during November, 1914

The Mallorytown Independent Telephone Corporation—November 2nd—An application was filed by this corporation, under section 31 of The Ontario Telephone Act, for approval of increase in its rates, and is still under the consideration of the Board.

City of Hamilton—November 3rd—The Board, pursuant to appointment, heard all parties interested in the matter of the petitions of certain residents in the City of Hamilton against the proposed pavements on Charlton Ave., between James and Bay Streets and James and John Streets, and on Bay Street between York and Stuart Streets.

In the former case the Board delivered judgment to the effect that, in its opinion, the discretion of the city should not be interfered with, and approved of a sheet asphalt pavement on this portion of Charlton Ave. Judgment in the matter of that portion of pavement on Charlton Ave. between James and John Streets was withheld, pending a scrutiny of the petition by the city clerk as to its sufficiency, and the petition regarding the pavement on Bay Street was dismissed.

Township of Thessalon—November 4th—An application was filed by this township, under sub-section 6 of section 8 of The Ontario Telephone Act, for permission to use highways in the unorganized Township of Lefroy. This matter was considered by the Board and order issued on November 27th, as follows:

"The Board orders that the right to use the said highways and road allowances in the Township of Lefroy for placing in, upon, over, or under the same, poles, cables, ducts, and other wires for the purpose of the business of the said telephone system, be and the same is hereby granted, subject to the following conditions:

"1. All works done in, upon, over, or under the said highways and road allowances shall be carried out in accordance with the specifications fixing the minimum standard requirements for the construction and equipment of telephone systems under the provisions of section 26 of The Ontario Telephone Act issued by the Board and dated the 20th day of April, A. D. 1914.

"2. No poles, cables, or wires shall be erected upon or along the highway, upon or along which are located the poles, cables, or wires of a telephone system within the legislative jurisdiction of Ontario, until the provisions of sub-sections 10 and 11 of section 17 are complied with, and then only after the consent of the Board to the erection of such poles, cables, or wires has been granted."

City of Toronto—November 6th—The Board, pursuant to appointment, heard all parties interested in the matter of the application of the City of Toronto regarding the use of too powerful search lights on the cars of the Toronto and York Radial Railway Company, when it was directed that Mr. Wilson, assistant manager of the railway company, and Mr. Harvey, the city's experimenter, carry on joint experiments, and, in the event of their not being able to agree, the Board will appoint its engineer to go into the matter. In the meantime the hearing was adjourned to the 10th December, 1914, at 2:30 p.m., at the Board's chambers.

Town of Mitchell—November 6th—This corporation filed an application, under sub-section 3 of section 400 of The Municipal Act, for approval of its Waterworks Extension By-Law 14, 1914, (\$2,500). The approval of this by-law was withheld by the Board pending the filing by the corporation of report on its waterworks system. This report was necessary in order that the Board might be conversant with all the circumstances in connection with the operation and finances of the waterworks system. The report being duly completed and filed with the Board on November 23rd, when the application was considered and order issued approving the by-law as requested.

Town of Seaforth—November 7th—An application was filed by the Town of Seaforth, under section 303 of The Municipal Act, for approval of investment of its sinking fund in debentures under by-laws Nos. 37 (1910), 129 (1913), and 143 (1914), to the amount of \$8,416.46 and interest. This application was considered by the Board on November 9th, when the applicant was requested to file an affidavit of the treasurer, corroborated by an affidavit of the mayor, showing the amount on deposit to the credit of the sinking fund account, the rate of interest thereon, and the amount of interest that would be saved by the proposed investment of the

sinking fund. The Board also requested the applicant to file formal application citing the statute and section under which the application is made. On receipt of this further material, the Board will again take up the consideration of the matter.

City of Hamilton—November 7th—A petition has been filed with the Board by J. J. Hun, et al, under section 9 of The Local Improvement Act, R. S. O., chapter 193, as amended by section 42 of The Statute Law Amendment Act, 1914, chapter 21), against the proposed cement sidewalk on the south side of Birge Street, from St. Matthews Ave. to Oak Ave., in the City of Hamilton.

Township of Maidstone—November 7th—Notice of appeal was filed with the Board regarding the assessment by this corporation of certain properties situate in the Township of Maidstone, and owned by Walter S. Russell and Samuel Stover. The solicitors for the township, however, raised the objection that the appeal herein was lodged too late, and the Board accordingly appointed Wednesday, the 2nd December, at 11:30 a.m., at its chambers, to hear argument on this preliminary objection.

City of Windsor—November 9th—The application of the City of Windsor, under section 295 of The Municipal Act, for validation of its By-Law No. 1768, and the debentures thereunder, amounting to \$24,300, for the establishment of an incinerator plant, was considered and approved by the Board and order issued.

Township of Grantham—November 10th—An appeal having been filed with the Board from the decision of Judge Carman regarding the assessment by the Township of Grantham of certain property of the Hamilton Cataract Power, Light, and Traction Co., Limited, and in pursuance of the hearing held in this matter on November 5th last, the Board issued the following judgment:

"1. The Board orders that the said appeal be and the same is hereby allowed, without costs.

"2. The Board further orders that the assessment of the property of the appellant company in the Township of Grantham be reduced to such a sum that the rate imposed thereon will result in a tax equal to the sum payable by the appellants for the year 1914 under and by virtue of by-law 129 of the Township of Grantham.

"3. The Board further orders that the said amount fixed by by-law 129 of the Township of Grantham for the year 1914 shall be paid by the appellants to the respondents, and shall be accepted by the respondents as payment in full of all taxes payable by the appellants company in respect of their property within the said Township of Grantham."

Town of Forest—November 10th—The application of this corporation, under sub-section 3 of section 400 of The Municipal Act, for approval of its By-Law No. 421, \$3,000 for electric light extension, was considered by the Board on November 12th, and order approving the by-law issued.

Town of Welland—November 11th—This corporation filed an application, under sub-section 3 of section 400 of The Municipal Act, for approval of its waterworks extension By-Law No. 785, \$12,500. This was considered by the Board on November 13th, when it was found that further material would be required in the form of a proved copy of the certificate of the Provincial Board of Health, and proof that the said certificate is applicable to the specific extensions of the waterworks system, to meet the cost of which By-Law No. 785 was passed. The Board also required details of the extensions made to the plant, and, also in detail, the sources of revenue, or estimated revenue, to be derived from the proposed extensions. When the further material is filed as requested, the Board will again take up the consideration of this matter.

Town of Arnprior—November 11th—An application was filed by this corporation, under section 303 of The Municipal Act, for approval of its Sinking Fund Investment By-Law No. 553, providing for the investment of \$5,944.30 under By-Laws Nos. 526 and 552. On consideration of this application, the Board found that the By-Laws Nos. 526 and 552 had not been validated by the Board under section 295 of The Municipal Act, and therefore required that a substantive application should be made in respect of each of these by-laws under this section, before approving of the investment of the sinking funds in the debentures.

Village of Grimsby—November 11th—The Village of Grimsby filed an application, under section 17 of The Municipal Act, for annexation thereto of certain parts of the Township of North Grimsby, and the Board has accordingly appointed the 9th December, at 11:30 a.m., at the council chamber, Grimsby, to hear all parties interested in the matter of this annexation.

Township of East Flamboro—November 12th—Pursuant to appointment, the Board heard all parties interested in the matter of the application of John Charles Harper, a resident and ratepayer of the Township of East Flamboro, for an order rescinding or varying the order of the Board made on the 28th August, 1914, validating By-Law No. 585 of the Township of East Flamboro, and debentures thereunder amounting to \$12,500 for high school purposes, on the ground that the said order was obtained on non-disclosure of facts. This application was made pursuant to the ruling of Chancellor Boyd on an application made to him by the said John Charles Harper for an order to quash the said By-Law No. 585, when he refused to deal with the matter until the order of this Board was rescinded. The Board, after hearing counsel for both parties, rescinded its order made on the 28th August last, same to be restored without cost of law stamp, if the Court uphold the by-law.

Village of Waterdown—November 12th—The Board also heard, in conjunction with the Township of East Flamboro application, the application of the corporation of the Village of Waterdown for validation of its By-Law No. 198B, \$12,500 for high school purposes. The application was at present refused by the Board, pending the result of an action already made to quash this by-law.

The Emo Municipal Telephone System—November 16th—Application was made by the Township of Emo, under section 17, sub-section 9, of The Ontario Telephone Act, for approval of its By-Law No. 185 providing for the establishment of a telephone system. This was considered by the Board and order approving same issued on November 26th.

Town of Gore Bay—November 16th—The application of this corporation, under section 34 of The Ontario Telephone Act, for approval of agreement providing for intercommunication, etc., with the telephone system of the Township of Gordon, is still under the consideration of the Board.

Mount Pleasant Telephone Co.—November 16th—An application was made to the Board by James Plumton and James Ross, under section 36 of The Ontario Telephone Act, for an order requiring the Mount Pleasant Telephone Company to furnish them with telephone service. This matter is still under the Board's consideration.

Township of West Flamboro—November 19th—An application was filed by this corporation, under section 295 of The Municipal Act, for an order validating its By-Law No. 816, and the debentures thereunder, amounting to \$12,500 for school site and building. This was considered by the Board on November 24th, and order issued validating the by-law and debentures as requested.

City of Toronto—November 20th—An application was filed by the City of Toronto for approval of proposed civic car line on Bloor Street, from Dundas to Quebec Ave., the application being for temporary and later for permanent tracks. This matter was referred to the Board's engineer for investigation and report, and his report being filed on November 27th, plans were approved and certified by the Board in accordance with same.

Town of Galt—November 20th—This corporation filed an application, under section 303 of The Municipal Act, for approval of its Sinking Fund Investment By-Law 1275, providing for the investment of \$21,000 under By-Laws Nos. 1261 and 1262. The Board, on consideration of this matter, found that only one by-law, 1262, had been validated by the Board, and in that case no certificate had ever been endorsed on the debentures. The Board, in view of this, and in accordance with the ruling which it has adopted in applications of this nature, required the applicant to procure a validating order in respect of By-Law 1261, and have the debentures issued under both by-laws certified by the Board pursuant to the order issued. This matter is therefore pending, awaiting further instructions from the applicant.

Town of Sandwich—November 23rd—The application of this corporation, under section 291 of The Municipal Act, for approval of its By-Law No. 519, amending By-Law No. 505 by increasing the rate of interest on the debentures issued thereunder from five and one-half to six per cent., was considered by the Board on November 24th and order approving same issued.

Town of Gore Bay—November 23rd—The application of this corporation, under section 34 of The Ontario Telephone Act, for approval of agreement for intercommunication, etc., with the Township of Mills Telephone System, is still under the consideration of the Board.

City of Chatham—November 24th—This corporation filed an application, under section 291 of The Municipal Act, for approval of its Interest Increase By-Law, amending By-Law No. 998 by increasing the rate of interest on the debentures thereunder from five to six per cent. This was considered and approved by the Board on November 25th and order issued accordingly.

City of Windsor—November 26th—An application was filed by this corporation, under sub-section 3 of section 400 of The Municipal Act, for approval of its By-Law No. 1834, providing for the expenditure of \$75,000 for extension of hydro-electric power plant. This was considered and approved by the Board on November 30th and order issued.

City of Berlin—November 27th—Applications were filed by this corporation, under section 295 of The Municipal Act, for validation of its By-Laws Nos. 1354 and 1347 (as amended by By-Laws 1358 and 1357, respectively, increasing the rate of interest on the debentures thereunder), providing for the issue of debentures to the amount of \$40,000 for extension of waterworks system and \$7,600 for public school purposes. These have been considered and approved by the Board and orders issued accordingly validating the by-laws as amended.

Town of Galt—November 30th—This corporation filed an application, under section 291 of The Municipal Act, for approval of its By-Law No. 1281, providing for an increase from five to five and one-half per cent. in the rate of interest on the debentures issued under By-Laws 1251, 1256, and 1274. This matter is still pending before the Board.

The Bell Telephone Co.—During the month of November the Board considered and approved, under section 34 of The Ontario Telephone Act, agreements for intercommunication, etc., with The Uptergrove Telephone Association (not incorporated), The Mutual Telephone Association, The Pinegrove Telephone Association, The Sebright Telephone Association, The Coulson-Jarratt Telephone Association, and The Coe Hill Rural Telephone Company (J. R. Harding). Applications were also made under the same section for approval of agreements with the Township of Thessalon and the Forest Home Telephone Association, but these last have not yet been approved by the Board.

"City and Suburbs Plans Act"—During the month of November the Board considered and approved seven plans under this legislation. Of these four were in the Township of York, and two in the Township of Scarborough, County of York, and one in the Township of Westminster, County of Middlesex.

DIGGING FOR MUNICIPAL MEN

Every public work in these swift moving days calls for men, men of soul and brain. Are they available for the important offices of our municipal governments?

If the supply is still to be from the Toms, Dicks, and Harrys that have the greatest pulls with the councils-elect, they are not available. Riches and blessings do not go flopping around like the blatant office-seeker, but must be sought and sought and wrought for earnestly. Digging uncovers and produces more wealth than any other process, therefore, dig, but first of all dig yourself out of the hill of prejudiced custom that has accumulated around you. Dig for your men for your municipal life and you will find the supply available. You have been discouraging them in the past. Give them a "status"; guard them from caprice; do away with the worn-out patronage system, and your supply is right in your own vicinity.—Western Municipal News.

To-day civic management requires men of foresight, men who are specially trained in solving difficult questions of engineering, sanitation, and transportation, as they are affected by the growth of the city into the immediately adjoining territory.



Subscribers are entitled to answers to all Questions submitted if they pertain to Municipal Matters. It is requested that all facts and circumstances of each case submitted for an opinion should be stated as clearly and explicitly as possible. Unless this request is complied with, it is impossible to give adequate advice. Questions, to insure insertion in the following issue of paper, should be received at office of publication on or before the 20th of the month. Communications requiring immediate attention will be answered free by post, on receipt of a stamped-addressed envelope. All questions will be published unless One Dollar is enclosed, with request for private reply.

Clerk may Vote on Local Option By-Law.

1—X.Y.Z.—Has a returning officer a vote at a local option election, being otherwise qualified?

Yes. This has been frequently considered and decided by the Courts of this Province, and section 270 of The Municipal Act (R. S. O. 1914, chapter 192), which is one of the sections of the Act relating to voting on by-laws, provides that "the clerk, if otherwise qualified, shall be entitled to vote, but not to give a casting vote."

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When Village Entitled to Deputy Reeve.

2—J.A.G.—When is an incorporated village entitled to a deputy reeve?

An incorporated village is entitled to a deputy reeve when it has more than 1,000 municipal electors. (See section 51 of The Municipal Act, R. S. O. 1914, chapter 192.)

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Right of Farmer's Son to Vote at School Meeting.

3—T.S.—Can a farmer's son vote at a general annual school meeting, without having his name on the assessment roll of this year?

This farmer's son is an American citizen, not having taken out his naturalization papers (which is also the case of his father, the farmer in question,) also this son has never had his name on the roll, and had his friends put him up as a trustee, but was ruled out by the P. S. I., and also persists in voting at a school meeting. It seems to me that he is voting by a bluff. Can he vote under these circumstances?

The farmer's son referred to cannot qualify as a school trustee, under the provisions of sub-section 3 of section 49 of The Public Schools Act (R. S. O. 1914, chapter 266), as he is not a British subject, and he cannot qualify as a voter in the section, on school questions or the election of trustees, as he is not qualified to vote as a farmer's son under The Municipal Act, his name not having been entered in the assessment roll or voters' list of the municipality. (See sub-section 1 of section 59 of The Public Schools Act, R. S. O. 1914, chapter 266.)

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Power to Refund Statute Labor Tax.

4—Clerk—A. is assessed for \$200 for property in township, and is now residing here. His taxes include \$2.00 for statute labor. He has paid this amount, and now asks the council to refund that amount, stating that he has paid poll tax of \$1.00 in neighboring city, and presents a certificate to that effect dated August 1, 1914. Should he council refund the amount for statute labor, \$2.00?

No.

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Goods Liable to Seizure for Taxes.

5—A.E.A.—Kindly advise if there is anything in the shape of household goods that cannot be seized for taxes.

Sub-section 4 of section 109 of The Assessment

Act (R. S. O. 1914, chapter 195), provides that "the goods and chattels exempt by law from seizure under execution shall not be liable to seizure by distress unless they are the property of the person taxed, or of the owner, though his name does not appear on the roll." Therefore if the goods belong to the person taxed, whose name appears on the collector's roll as liable for the taxes, or to the owner of the premises in respect of which the taxes are payable, no part of them is exempt from seizure. As to what goods are exempt from seizure under execution, see section 3 of chapter 80, R. S. O. 1914 (The Execution Act).

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Place Where Income Should be Assessed.

6—Subscriber—There are several trainmen, such as engineers and firemen of the C. P. R., running out of the Village of N. They live just out of said village, in the Township of S. The township assessor assessed them for income. The village assessor also assessed them for income.

Can the village collect this income tax? I do not think they appealed to the Court of Revision against their assessment.

Sub-section 1 of section 12 of The Assessment Act (R. S. O. 1914, chapter 195) provides that "subject to sub-section 6 of section 40 (which does not apply to this case), every person assessable in respect of income under section 11 shall be so assessed in the municipality in which he resides, either at his place of residence or at his office or place of business." Since the trainmen referred to reside in the Township of S., they are assessable for income in that municipality only, and that municipality only can enforce payment of the tax on such income. The assessment of these parties for income in the Village of N. was a mere nullity, and it was not necessary that the parties should appeal against such an assessment to the Court of Revision of the Village of N.

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Preparation of Voters' List for Vote on Local Option By-Law.

7—J.T.P.—When a vote is to be taken on a local option by-law, is it necessary for the clerk to prepare and post a voters' list ten days before the date of voting, to comply with chapter 192, section 266, of R. S. O. 1914?

Yes.

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Statute Labor in Police Villages—Payment of Levy to Police Trustees—Obligation of Sheep Valuator to Make Declaration of Office.

8—D.H.C.—1. The police trustees of the Village of C. notified the clerk of the Township of I. of the amount of money that they wished levied from ratepayers of said village situated in said township. Now, in notifying the clerk, they did not state if said amount was to include amount collected for statute labor, so the clerk charged all ratepayers in said

village with statute labor at the rate of seventy-five cents per day.

Now, can the ratepayers of said village have the amount of money collected for statute labor refunded to them, as they claim that they were not assessed for statute labor, as it did not appear on the slip they received from assessor?

(I saw one of the assessment slips, and there is no blank space on it to place statute labor assessment.)

2. Ratepayers claim that they cannot be compelled to pay taxes for what does not appear on assessment slip. Are they right?

3. Has a township council power to abolish statute labor in a police village, and have amount collected by police trustees' levy?

4. Can a township council pay over amount of levy asked by trustees without knowing where or to whom the money is to be paid?

5. Is a sheep valuator's valuation legal if he has not taken the declaration pertaining to his office as sheep valuator?

1. It is not stated whether the council of the township has passed a by-law pursuant to sub-section 2 of section 512 of The Municipal Act (R. S. O. 1914, chapter 192), commuting the statute labor payable by the ratepayers in the police village or not. If it has, the amount of the commuted statute labor, at the rate mentioned in the by-law, should be entered in the collector's roll and collected by the collector of the township, and placed to the credit of the trustees in the books of the treasurer of the township, as provided in sub-section 3 of the above section. If the council has not passed such a by-law, no commutation money can be entered in the collector's roll against the lands of the ratepayers of the police village, but the trustees "shall be entitled to have the statute labor performed in the police village," as provided in sub-section 1 of the above section.

2. This is not always the case, as section 70 of The Assessment Act (R. S. O. 1914, chapter 195), provides that "the roll, as finally passed by the Court (that is, the Court of Revision), and certified by the clerk as passed, shall, except insofar as the same may be further amended on appeal to the Judge of the County Court, be valid and **bind all parties concerned**, notwithstanding any defect or error committed in or with regard to such roll, **or any defect, error, or misstatement in the notice required by section 49 of this Act, or the omission to transmit or deliver such notice.**"

3. The township council has power, under sub-section 2 of section 512 of The Municipal Act (above referred to), at the request of the trustees, to commute statute labor within the limits of the police village, and it may entirely abolish statute labor, under the authority of section 7 of chapter 196, R. S. O. 1914, if the by-law passed for the purpose is applicable not only to ratepayers in the police village, but also to all other ratepayers in the township.

4. Sub-section 1 of section 514 of The Municipal Act provides that "the treasurer of a township shall, if he has money of the corporation in hand, and not otherwise appropriated, from time to time pay any order of the inspecting trustee, or any two of the trustees, to the extent mentioned in clauses (a), (b), and (c) of this sub-section." The treasurer has no power to pay out moneys on police village account without such an order.

5. We do not think the omission mentioned would invalidate the valuation.

Raising Money to Pay for Extension of Hydro-Electric System.

9—G.M.H.—The engineers who gave us figures on the cost of our hydro system greatly underestimated it, and we now find it necessary to raise an additional sum to pay for our plant.

We were given to understand by some of the officials that all we would need to do would be to make application to The Ontario Railway and Municipal Board for permission to issue new debentures for the amount required.

We did so, and were informed that the Board had no jurisdiction to entertain our application. That while The Municipal Act gave them that power in the case of urban municipalities, that we, as a police village, did not come under that term, and that we would require to submit another by-law to the ratepayers before we could issue same.

The original by-law was carried almost unanimously, only one vote being recorded against it, so that there would be no difficulty in carrying another, but we are adverse to spending \$100 for the purpose of raising some \$1,800, when it was through no fault of ours that the amount originally asked for was not sufficient to meet the total cost of construction.

There will also be further extensions from time to time to the system, which they claim must be paid by an issue of debentures, and it seems absurd that we should be required to go to the ratepayers each time, nor can we see the justice of granting to the urban municipalities privileges which we, as a rural municipality, have not got, when in the majority of cases we are required to pay more for our power.

We do not see that the trustees of the police village can do otherwise than follow the directions of the Board in this matter, unless they can obtain legislation conferring on the Board power to entertain an application of this kind.

Liability for School Taxes.

10—J.M.T.—Will you please inform me if I am liable for school taxes when I am $3\frac{3}{4}$ miles by the nearest public highway from my lot to the school house?

I did not receive any assessment notice for this year's taxes, but yesterday received a school rate bill for the amount, dated September 7th, 1914, so you see I had no chance to appeal the assessment.

It is not stated whether the school section in which our correspondent's land is located, is situated in an organized or unorganized municipality. If in the former, sub-section 5 of section 32 of The Public Schools Act (R. S. O. 1914, chapter 266,) does not apply, and our correspondent is liable for school taxes on his property, notwithstanding the fact that it is distant $3\frac{3}{4}$ miles from the school house. If the school section referred to is in an unorganized municipality, our correspondent is not liable for the school taxes, unless any child or children of his attend the school, or unless he has no children of school age, under the authority of the above sub-section. The fact that our correspondent did not receive any assessment notice does not absolve him from liability for these taxes. (See section 70 of The Assessment Act, R. S. O. 1914, chapter 195.)

Proportion of Township Rates to be Allowed Police Village.

11—J.L.—This being a police village, and the township council doing the assessing and the collecting of the taxes, does the township rates which are levied in the village belong to the township or the village? Section No. 511, I think, covers it, if you will kindly explain it.

Under the authority of the section of The Municipal Act referred to, the trustees of a police village are entitled to such proportion of the township rates levied therein, for police village purposes, as may be agreed upon between the trustees of the police village and the council of the township in which it is located.

Amount of Compensation to be Paid for Sheep Killed by Dogs.

12—R.W.N.—Under The Sheep Protection Act, can the council pay more for thoroughbred sheep than for common ones? In this municipality McD. keeps thoroughbred sheep, and his neighbor across the road has just sheep. Dogs have worried and killed some of each, and the sheep valuator has placed a value of six dollars each all around. Can the council pay McD. more for his thoroughbreds than the neighbor's common sheep?

Sub-section 1 of section 18 of the Act referred to (chapter 246, R. S. O. 1914) empowers the council of the municipality in which the sheep were killed, to award to the owner of the sheep killed, for compensation, a sum not exceeding two-thirds of the amount of the damage sustained by him, under the circumstances in this sub-section mentioned. The damage the owner sustains is the actual value of the sheep killed. If the sheep killed are thoroughbred, and worth more than ordinary sheep, the value that should be considered by the council in awarding compensation is the value of the sheep as thoroughbred sheep, and the owner is entitled to be paid two-thirds of such value.

—*—

Exemptions of Salaries from Assessment.

13—J.A.S.—Re exemption from assessment on salaries. Some clergymen and some railway agents obtaining salaries from nine hundred to twelve hundred dollars, occupying the houses of the railway in the case of the agent, and the Manse or Glebe property in the case of the clergymen, would you kindly say what portion of those salaries are assessable, or if any? Heads of families with these families.

Since this is a township municipality, annual income derived from personal earnings, in cases where the recipients are heads of families, occupying, with their families, any portion of dwelling houses in the municipality, although not assessed therefor, is exempted from assessment and taxation to the extent of \$1,200 by paragraph 20 of section 5 of The Assessment Act (R. S. O. 1914, chapter 195.) Therefore we are of opinion that no part of the incomes referred to is assessable.

—*—

Power to Change Assessments for Local Improvements.

14—C.W.C.—Under by-law 1, sewers were put down three streets, with rather an expensive outlet cost. Several years after, sewers on another street were put down under By-Law No. 2, and connected up with the sewer put down under No. 1. The cost per lot of 50 ft. front under No. 1 by-law is \$5.25 per annum, and the cost of the same under No. 2 by-law is only \$2.00 per annum.

Can the council, now that both sets of debentures are sold, re-assess and make all the lots pay the same? If not, is there any way of making all pay the same under the two by-laws?

We do not know what power the council has to do what is suggested, unless it obtains special legislation to give it authority to accomplish what it desires. We may say that if the provisions of The Local Improvement Act (R. S. O. 1914, chapter 193) had been followed, we do not see how the conditions stated could have arisen, as the rate per foot frontage, based on the actual cost of the work in each case, should have been fixed by the special assessment roll prepared under section 31 and following sections of the Act, as finally revised by the Court of Revision, or the County Judge, on appeal to him.

—*—

Payment of School Loans in Union Section.

15—R.B.—Each year the council of the Town of C. B.

levies a tax against the Township of S. on account of children attending public school in town, and when setting yearly rates, they base their public school rates on an amount sufficient to cover all expenses for the year, and apply this township tax on general expenses, thereby making the general rate lower. The school board claims that this amount should be paid to them, they already having received the full amount sufficient to cover all requirements.

Kindly explain proper way of handling this money. Should it go into the town treasury, or should it be paid direct to the school?

This is a case of a union section between an urban and part of a rural municipality, and section 24 of The Public Schools Act (R. S. O. 1914, chapter 266) is applicable thereto. This section provides that "the collector of each municipality in which part of a union section is situate, shall collect the school rates for that part, and the amount collected from the ratepayers in each part of the union section shall be paid by the respective collectors to the treasurer of the municipality in which such part of the union section is situate, and the treasurer shall pay over the same, without any charge or deduction, to the board entitled thereto." We therefore think the school board is right in its contention.

—*—

Compensation to Clerks and Engineers under The Ditches and Watercourses Act.

16—E.B.Y.—What is the usual compensation allowed to clerks and engineers for carrying out the provisions of The Ditches and Watercourses Act? We are just beginning to need its provisions, and would like to know what is considered reasonable remuneration, as directed by sub-section 2 of section 5 of said Act. We have no by-law as yet.

It is a very difficult matter for us to answer this question in a way that would be at all satisfactory, without having some knowledge of the physical characteristics of the municipality, especially in fixing what would be a fair allowance to the engineer. The council and the engineer should arrange his fees between them. The work of the clerk being mainly of a clerical nature, we think a fair basis for fixing his fees would be the number of parties to be affected by the construction, as his work is greater or less according to the number of notices he has to prepare, and the number of entries he may be required to make in his record of drainage awards, and in his collector's roll for proportionate parts of the cost, etc. It seems to us that, being conversant with all the circumstances, the clerk and the council could amicably adjust the amount of the charges to be allowed him between them.

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Procedure at Nomination Meeting—Proceedings to Raise Extra Cost of Drain Continued into Another Municipality—Surety for Collector Disqualified as Candidate for Membership in Council.

17—T.C.D.—1. If a candidate is nominated for a municipal officer, and he wishes to withdraw, but his mover and seconder object to it, must he allow his name to go on the ballot, or can he withdraw?

2. The Township of A. has constructed a drain under The Municipal Drainage Act, and extended it to the town line of the Township of B., and has assessed B. for outlet. The Township of A. finds they have to make a second assessment, and has served the reeve of said township with same. Must the Township of B. notify their ratepayers of the extra assessment and hold a second Court of Revision, and if so, how should the costs of this Court of Revision be paid?

3. The fact that the notice was served too late to have the proceedings put through and collect the yearly assessments from the ratepayers in that year, must the Township of B. pay over their amount within four months after the passing of the by-law?

4. If a ratepayer of a township is bondsman of the township collector for the year 1914, may he run for councillor at the coming election for 1915 if the collector has not all his taxes collected before the nomination?

1. Sub-section 2 of section 69 of The Municipal Act (R. S. O. 1914, chapter 192) makes provision for a case of this kind. It enacts that "at the nomination meeting, or before nine o'clock in the afternoon of the following day, etc., any person nominated for one or more offices may resign, etc." It is not necessary that a candidate's mover and seconder should consent to his resignation.

2. Sub-section 2 of section 69 of The Municipal Drainage Act (R. S. O. 1914, chapter 198) makes provision for a case of this kind. Under this sub-section, it is not necessary that the Township of B. should notify its ratepayers of the extra assessment or hold a second Court of Revision.

3. Yes—unless it appeals to the drainage referee, under the authority of the above sub-section, and his decision absolves it from this duty.

4. It has been judicially held that a surety for a municipal official, at the time of the election, is disqualified from being elected and holding office as a member of the council of the municipality.

Power to Make Grant to County or Government Official.

18—G.A.A.—Twenty years ago a certain county official made an effort to aid the family of a deceased county clerk and deceased county treasurer as well, but the county solicitor advised that although both had been employed over twenty years, the law did not provide for such cases, as they had not become "incapacitated" while at work, but had simply died while both were doing capable work.

Now we have a case where a county officer had been dismissed by the Government, but is in no way incapacitated, but was, at the very last, performing the office duties satisfactorily. Can you say that the county council has power to do more than pay the usual salary to which he is entitled?

It would have thrown considerable light on this question had our correspondent stated what office in the county the party referred to held at the time he was dismissed, and in what capacity the county council now proposes to employ him. If the county council purposes appointing him to some office in its gift, it can pay him only such salary as may be agreed upon between them for performing the duties of the office. Section 293 of The Municipal Act (R. S. O. 1914, chapter 192), does not apply to a case of this kind. The county council has no power to make any grant to him as a pension or retiring allowance, as he was not in the employ of the county.

Assessment of Orange Hall and Sheds and Stables Belonging Thereto.

19—C.W.—In this township there is an Orange Hall, and exemption from taxes is claimed as the hall is leased to the Methodist Church for ten years, to be used for church purposes on Sunday and a club one night a week. The hall is also used for Orange meetings, and can be rented by persons desiring the use of the hall for meetings, social gatherings, etc., at certain fixed rates, according to the purpose it is required for.

1. Is this Orange Hall exempt from taxation?
2. Are sheds and stables exempt from taxation that are for the use of persons driving to church?

1. No.

2. We infer that the sheds and stables are used in connection with the hall mentioned in question number one. If so, they are not exempt from assessment and taxation.

Liability for Sheep Killed or Injured by Dogs.

20—J.P.—A., living in Township of G., and a property owner in G., and not elsewhere, had his sheep in Township of H. for service, and during that time dogs injured the sheep. Which township is liable for damages, G. or H.?

Sub-section 1 of section 18 of chapter 246, R. S. O. 1914, provides that "the owner of any sheep killed or injured by any dog, the owner of which is not known, may, within three months after the killing or injuring, apply to the council of the municipality in which such sheep were so killed or injured, for compensation for the injury, etc." Therefore in the case mentioned, the Township of H. is liable to A. for compensation for the sheep injured therein by dogs.

Liability for Expenses of Attending Parties in Quarantine and for Disinfecting.

21—D.A.—Question 526 of the December number meets our case as far as it goes, which is very clear, but our case is more complicated. In our M. H. H. account of B. of H. he enters "to visit and disinfecting" in every case. These cases were nearly all contagious disease, and it seems he was called by the attending doctor more for satisfaction than anything else. I don't know if the attending doctor charged for first visit or not, but I think not. These parties are all well off, and I claim they should pay for medical attendance, by section 58 of the Act.

From the statement of the facts it would appear to us that the accounts rendered to the municipality are all accounts for medical attendance on the parties afflicted with the contagious diseases, and that they are recoverable by the municipality from such parties, if paid by the council. It seems to us, however, that these accounts should be rendered to the parties themselves, and that the physician should look to them for payment, as this physician, who is also medical officer of health of the municipality, appears to have been called in in consultation by the attending physician.

Liability for Support and Maintenance of Indigent.

22—M.R.D.—About fourteen years ago a girl in the Township of A. gave birth to an illegitimate child, a boy. The boy was taken by a man and his wife to raise. I do not know what bargain was made between the boy's mother and the man and his wife, but, however, the mother died, and the man and his wife have raised the boy until now, and he has proved to be feeble minded and they cannot depend on him. The man and woman, now being old, have been taken by their sons to keep, but who still have the boy in their possession, ask the Township of A. to place the boy in some institution, which the council tried to do but so far have not been able to succeed. Now the son of the man and woman writes the council that unless the boy is placed before December 1st, he will charge the council \$15.00 per month for his board.

1. Can he make the township pay the amount for the boy's board?

2. Is the township liable for anything in the matter?

3. What steps should the township take to place the boy in some institute?

4. What kind of an institute should the boy be placed in?

1. No.

2. No.

3. The council is not bound to do anything in this matter. It may make a grant towards the support and maintenance of the boy, while a resident of the municipality, under the authority of sub-section 5 of section 398 of The Municipal Act (R. S. O. 1914, chapter 192), but it can use its own judgment in the matter.

4. As we have stated in our reply to the previous question, the council is not bound to do anything in this matter, and we think it would be better to leave

the placing of the boy in some charitable institution to the parties who have him in charge.

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Assessment of Hotels Deprived of Licenses by Passing of Local Option By-Law.

23—J.C.G.—This has been a dry village for several years. We have three hotels and they run exactly in the same manner as when licensed, except selling liquor. They keep boarders, entertain commercial travellers, and have stabling for horses, etc. One of the hotelkeepers intended to appeal against his business tax, but was too late in putting in his appeal this spring, and has paid his tax under protest. We are not troubled about the protest, but would like your opinion as to their being liable to assessment for business tax. Assessment Act, section 9, sub-section (j), seems to cover their case, but he claims that he has read where a County Judge granted an appeal under similar lines.

Under the circumstances stated, we do not think this hotelkeeper can recover any part of the taxes he has paid to the town. The decisions he refers to are no doubt those of the County Judge of the County of Huron in cases of hotelkeepers in the Town of Clinton, who were in exactly the same position as the hotelkeepers referred to by our correspondent. These decisions were given last year, and will be found fully reported on page 215 of *The Municipal World* for 1913 (September issue). In these cases the learned County Judge struck off their business assessment for the reason that they were no longer hotelkeepers licensed to sell spirituous liquors, but, with all due deference to the decisions in question, we are of opinion that all the hotelkeepers who appealed in the Clinton cases were liable to the same rate of business assessment as keepers of houses of public entertainment, under the authority of the clause our correspondent refers to.

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Collection of School Rates in School Section in Unorganized Municipality.

24—J.W.—This is an unorganized township, and we have in this school section a great lot of mining lands from which we cannot get the taxes. The trustees for the past four years have raised enough money from the ratepayers in this section to cover the deficiency, thinking at the end of three years that the mining lands could be sold for taxes. However, they find it difficult to find out from the sheriff what steps to take.

The trustees have been informed that they have no right to collect taxes in this way from the residing ratepayers, and that they will have to let the back taxes go and make another start. They have also been informed that the only way to get the taxes is to raise just enough money from all the ratepayers assessed to carry them for the year, then show a shortage on the books and borrow from the bank enough money to cover this, then if it is carried on in this way for three years the mining lands could be sold for the taxes owing. What can the ratepayers do in connection with the work already done by the trustees? Kindly advise us if this way is correct, and what steps you would advise to take.

We do not think the trustees have been following the proper course in this matter. The amount required by the trustees to be raised in each year should be levied rateably on all the taxable property in the school section, and as soon as that portion levied against the mining lands is in arrear for the three years mentioned in *The Assessment Act*, they should be sold under that Act, in the regular way, to realize the whole amount now or hereafter in arrear. If, in the meantime, the trustees require money to pay the secretary's or teachers' salaries, they may borrow what is needed, under the authority of clause (p) of section 73 of *The Public Schools Act* (R. S. O. 1914, chapter 266).

Power to Sell Land for Taxes after Recovery of Judgment for Same Against Parties Liable—Collection of Costs—Business Assessment of Portable Saw Mill—Liability for School Rates.

25—C.W.H.—1. This municipality sued three parties this year for their taxes and obtained judgment in the Division Court. Apparently none of these parties have anything that can be seized, so can the municipality let their taxes go until they are three years in arrears, and sell the land, or, as the municipality has obtained a judgment, has an execution to be issued to recover the taxes and costs?

2. In the event of putting the taxes against the land, can the costs of the Division Court also be collected in the same way?

3. Party has portable saw mill which he keeps in the same place year after year, and has buildings to protect it. Is this liable to a business assessment?

4. The adjoining township is not organized, and we have a union school section with it. Are persons living more than three miles from the school in the unorganized township liable for school taxes? The school is in this municipality, which is organized.

1. The municipality having sued and obtained judgment against these delinquents, one of its remedies is to enforce payment by the issue of execution against them, and the enforcement of such execution by the seizure of their goods. If the several amounts cannot be realized in this way, in due time the lands can be sold to realize the amounts.

2. We do not think so.

3. Yes—to that mentioned in clause (d) of sub-section 1 of section 10 of *The Assessment Act* (R. S. O. 1914, chapter 195), calculated on the assessed value of the land used and occupied by the owner in carrying on the business.

4. We are of opinion that these persons are liable for school taxes in the union section. Sub-section 5 of section 32 of *The Public Schools Act* (R. S. O. 1914, chapter 166,) applies only to school sections wholly located in unorganized municipalities. Sub-section 1 of section 35 of the Act provides that portions of unorganized municipalities forming parts of union sections with organized municipalities shall, for public school purposes, be deemed parts of the organized municipalities.

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Qualification of Candidates for Councillor in Village.

26—W.M.S.—1. At our coming nominations one of the parties who will be nominated is not a land owner, but a tenant, and his name appears on the last revised assessment roll marked as a tenant, and directly opposite, in the proper columns, the value of the land and buildings, and under the heading business assessment an item of \$220, and in the column marked total assessment the business assessment, \$220, is all that is placed opposite his name.

On the following line appears the name of the owner of the property, and nothing else in the column until we get to the column marked total assessment, and then is placed the assessment on land and buildings, an item of \$875.00, making a total assessment on this property of \$1,095.00 divided as above.

Can this man qualify as a councillor?

2. Another party who will be nominated is assessed on the last revised roll as tenant and the proper items carried out in the different columns, amounting to a total assessment of \$1,000.00, and directly under his name appears the name of the owner, simply marked with an F. in the proper column and nothing in the column marked total assessment.

Can this man qualify as a councillor?

1. It is very doubtful as to whether this man would be held qualified or not. He cannot qualify on the item of \$220 carried out to the total column, as this is for business assessment, but he might be held to be qualified as tenant of the land and buildings if the

total value of the land and buildings placed opposite his name on the assessment roll is sufficient to give him such qualification, under paragraph 1 of clause (f) of sub-section 1 of section 52 of The Municipal Act (R. S. O. 1914, chapter 192).

2. We understand that the party to be nominated is the tenant mentioned. Since this municipality is a village, if the total assessment of real property, carried out in the assessment roll opposite his name, is over \$400, and he possesses the other qualifications prescribed by the above Act, we do not see why he cannot qualify as a candidate for election as councillor of the municipality. We may add that if, in each instance referred to, the names of the owner and tenant had been bracketed together on the roll, as The Assessment Act requires, there would have been no question as to qualification in either case.

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Amount of Premiums on Debentures.

27—J.H.H.—The Township of E. has issued debentures for \$2,773.00, full value payable in ten annual payments, at five and one-half per cent., payable on the 8th day of September, and have sold them at five per cent.

What will the premium amount to on these debentures, that is, the difference in the one-half per cent.?

The annual payments amount to \$367.86.

The premium mentioned amounts to \$87.45.

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Payment to Police Village Trustees—Sum to Which Police Trustees are Entitled—Police Village Account Should be Kept in Township Treasurer's Books.

28—B.J.B.—We have been paying a police village a lump sum for their use on the roads and bridges, etc. When our auditors' report for 1913 went to the Department of Industries, they objected to this item. They want a detailed statement of the expenditures of the police village. The B. of I. says that all money should pass through the hands of the treasurer of the township.

1. How should the township pay the police village, and what amount?

2. What is the meaning of sections 509 and 511, chapter 192, R. S. O. 1914?

3. The trustees claim ten per cent. of the amount the township spends on roads and bridges as their share for the police village. Is that correct?

4. We have asked the police trustees for a detailed statement of their village for the year 1914, the same to be audited by the township auditors and to be printed in the township report. Is this legal?

1 and 2. Section 509 of the Act authorizes the trustees of a police village to request the council of the township or townships in which it is located, to levy on the ratepayers within the limits of the police village such a sum, not exceeding one cent in the dollar, as they may require for police village purposes. Section 511 provides that the trustees shall, in addition to the amount authorized to be levied by section 509, be entitled to expend for police village purposes, such proportion of the township rate to be levied and collected therein as may be agreed upon between the council or councils, as the case may be, and the trustees of the police village. Both these amounts should be paid to the treasurer of the township and credited to the trustees in his books, to be paid out by him from time to time, on the order of the inspecting trustee, or any two of the trustees, as provided in section 514 of the Act.

3. Not unless the council of the township has agreed to pay to the police trustees the percentage named.

4. This account should be kept by the township

treasurer in his books, and should be audited by the township auditors at the same time as they are auditing the other accounts of the municipality.

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Right of Clerk to Vote on Local Option By-Law.

29—C.T.—Has the clerk of village, who acts as returning officer at local option by-law, a vote on this by-law? That is, is the vote legal?

The clerk of a municipality (acting as returning officer) has the right to vote on a local option by-law submitted to the electors therein, if qualified under the statute, the same as any other qualified ratepayer in the municipality. This has been judicially decided in a number of cases.

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Qualification of Members of Council in Township in Provisional County of H.

30—S.D.—Please advise as regards assessments and qualifications of councilmen in the provisional County of H.

1. What are the qualifications for reeve and councilmen in the said county?

2. Where in the Consolidated Statutes are they found?

1 and 2. The qualifications of a candidate for member of the council of a township in the provisional county referred to will be found in section 52 of The Municipal Act (R. S. O. 1914, chapter 192). The required assessed value of property on which such candidates propose to qualify will be found in paragraph II. of clause (f) of sub-section 1 of the above section. Paragraph V. of the above clause applies only to townships in unorganized territory, which is territory without county organization.

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Liability of Express Companies for Taxes.

31—W.S.B.—The Canadian Express Company and the Dominion Express Company have for some years done business and have been assessed in this town. About July 1st, 1914, they withdrew from business, the Canadian Northern Express Company replacing them. They notified the collector that as they are not doing business here and own no property here, they have no tax to pay.

Kindly inform me whether they are liable for first half of year, or one-half of taxes, and method of procedure.

It is not stated on what assessment these taxes are rated. If it is a real property assessment, the retiring express companies are liable for the taxes. When making the transfer to the C. N. Express Company, they should have arranged with the latter to assume a proportionate share of the taxes. If it is an income or business assessment, the Court of Revision may remit a portion of the taxes for that part of the year during which they were not engaged in business, or during which they were not earning the income, under the authority of section 118 of The Assessment Act (R. S. O. 1914, chapter 195).

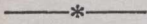
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Qualification of Assessor for Previous Year as Candidate for Councillor.

32—A.E.N.—A. B. was appointed assessor in the month of January this year, 1914, by village council, in the regular way, and he attended to his duties as assessor during the year. On the 15th day of December, 1914, the said assessor tendered his resignation to the council, which was accepted by that body in open council. Under these circumstances, can the said O. B. qualify as reeve, if elected, for the year 1915, or would clause (e) of section 53, chapter 192, of The Municipal Act, 1914, disqualify him from sitting in council as reeve in the year 1915?

If at the time of the election (that is, on nomination day,) O. B. had no claim against the council for salary, allowance, etc., and all accounts between him

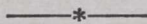
and the council had then been settled, we are of opinion that he is qualified to enter the field as a candidate for reeve of the township for the ensuing year, and, if elected, take and hold his seat as a member of the council.



Objection to Voter.

33—G.H.S.—Kindly explain section 58, chapter 192, R. S. O. 1914, which says, barring certain points, no question shall be raised at an election as to the qualification of a voter, or words to that effect. Does this mean that a voter properly enrolled and qualifying as to residence, shall not be objected to?

The vote of such a voter as is mentioned may be objected to, but if he takes the prescribed oath, he is entitled to receive a ballot and record his vote.

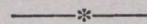


Qualification of Candidate in Arrear for Taxes.

34—E.D.—Re disqualification of councillors: In the Revised Statutes of Ontario, chapter 192, section 55, sub-section (t) states that a person against the land in respect of which he qualified there are, at the time of the election, any arrears of taxes.

Does that mean that the tenant who, by his lease, is not required to pay taxes, would be disqualified because the landlord did not pay the taxes against the property occupied by said tenant?

We are of opinion that it does, and we are confirmed in this opinion by the provisions of the 5th and 6th paragraphs of the declaration of qualification a candidate is required to make before election, in urban municipalities (Form 2 appended to The Municipal Act, R. S. O. 1914, chapter 192). Paragraph 5 denies all liability for arrears of taxes, and by paragraph 6 a candidate is required to declare that "there are no arrears of taxes against the land in respect of which I qualify."



Collection of Taxes by Sale of Land after Recovery of Judgment for Same—Collection of Taxes Against Land Sold under an Agreement.

35—T.M.—1. Our council having failed to collect the taxes from one of our ratepayers, entered suit in the Division Court and got judgment, then took out a judgment summons against him, but he has not paid the taxes yet, and the council does not want to take any harsher measures, and wishes to know if they can now register the taxes and expenses against the land.

2. A ratepayer, Mr. T., whose farm adjoins the Town of D., sub-divided in a legal manner a portion of his farm into town lots and sold a number of them on the instalment plan, not giving a deed until a certain amount was paid, and liable to forfeit if instalments were not paid, and he has cancelled a number of sales. These lots were assessed to the purchasers as freehold. Should they not have been assessed to Mr. S. as owner and the purchaser as tenant? In the way it has been done, can we now register the unpaid taxes on these cancelled rates against the lots?

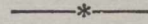
1. Under the circumstances stated, the taxes unpaid can be returned against the lands in respect of which they are payable, in the manner prescribed by The Assessment Act (R. S. O. 1914, capter 195), and as soon as they are in arrear for three years, the land may be sold to realize the amount, but there is no authority for including in the amount so returned the costs of the Division Court action.

2. The purchasers were properly assessed as equitable owners of the lands they agreed to purchase. Unpaid taxes on these lands may be returned in the regular way, and when they have been in arrear for three years, within the meaning of the above Act, they may be sold to realize the respective amounts.

Limit of License Fees to be Charged Hawkers and Peddlars.

36—T.S.—What are the highest license fees that can be charged hawkers and peddlars in a town?

The fee to be charged for a license of this nature is not limited by sub-section 1 of section 416 of The Municipal Act (R. S. O. 1914, chapter 192), or elsewhere, but it should be fixed at such a sum as will not practically prohibit any person from engaging in the business. Clause (g) of the above sub-section does not apply to this case.



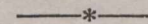
Proportion of Vote Required to Carry Local Option By-Law.

37—J.G.—Which of the two ways shown below is the proper way to figure if the local option by-law has carried in a municipality?

To take three-fifths of total votes polled, or have the temperance people got to have one and one-half (1½) times the liquor vote?

Example 1	
For local option	60
Against	40
	100
	Total votes polled.
¾ of 100	60
1½ times liquor vote	60
	} Same.
Example 2.	
For local option	140
Against	74
	214
	Total votes polled.
¾ of 214	128½
1½ times liquor vote	111
	} Note difference.

By sub-section 5 of section 137 of chapter 215, R. S. O. 1914 (The Liquor License Act), it is provided that in order to carry a local option by-law, "three-fifths of the electors voting upon such proposed by-law" must approve of the by-law. That is, if the total vote polled is 100, and 60 or more vote in favor of local option, the by-law is carried. In the second instance mentioned, if the total vote polled is 214, and 128 2-5 or more votes are in favor of local option, the by-law is carried. Of course, there is a difference in the last example, because the liquor vote was not two-fifths of the vote polled.



Liability for Income Tax.

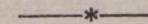
38—H.M.—I am a member of the council. This year we assessed the two wireless operators on an income tax. Their income is \$1,000 per year. They are both married men and living in furnished houses belonging to the Crown. One of them is sending children to our school.

They object to the tax and refuse to pay.

1. Are they liable?
2. If so, to what extent?
3. If not liable, why?

We assessed them on \$400, believing that \$600 was exempt.

1, 2, and 3. Since this is a township municipality, and these men are householders and heads of families therein, and the income of each is not more than \$1,000 per year, we do not think they are assessable for income at all. Paragraph 20 of section 5 of The Assessment Act (R. S. O. 1914, chapter 195) exempts from assessment and taxation, in townships, income to the extent of \$1,200 in the case of householders and heads of families.



Liability for Damage Caused by Setting out Fires—For Cost of Bridge over Drain on County Road—Legality of Grant for Bridge Purposes by one Municipality to Another—Township Clerk not a Member of Local Board of Health.

39—G.O.—In the Township of O. two farmers own land. One of them, in clearing his slash, set out fire, which ran

over the other man's bush, destroying it. Is the man who set fire liable for the damage done?

2. County road crosses municipal drain. Who pays for bridge?

3. Is it legal for a municipal council to grant money to another municipality to build bridges?

4. Can township clerk be one of the board of health in same municipality?

1. We see no reason why the owner whose timber was destroyed cannot recover the amount of the damage he has sustained from the owner who set out the fire.

2. Sub-section 1 of section 9 of The Municipal Drainage Act (R. S. O. 1914, chapter 198) provides for the construction of bridges over drains on public highways, but we do not think it applies to a case of this kind. Clause (b) of section 2 of the above Act provides that the word "municipality," where used in the Act, "shall not include a county municipality." A bridge of the kind mentioned will therefore have to be paid for proportionately by all the parties benefited, as part of the cost of the construction of the drainage work.

3. Sub-section 1 of section 482 of The Municipal Act (R. S. O. 1914, chapter 192) provides that by-laws may be passed by the council of every municipality for granting aid to the corporation of any **immediately adjoining** municipality towards opening, widening, maintaining, or improving any highway within such municipality, or constructing, maintaining, or improving any bridge therein.

4. No. Sub-section 3 of section 14 of The Public Health Act (R. S. O. 1914, chapter 218), provides that in townships, "the local board of health shall consist of the head of the municipality, the medical officer of health, and one resident ratepayer, to be appointed as provided by sub-section 2. Sub-section 4 provides that "there shall be a secretary of the local board, and, unless otherwise provided by the council, the clerk shall be the secretary."

Liability for Separate School Rates.

40—P.R.O.—1. The ratepayers of a Roman Catholic separate school in this township decided to build a new school house, and the necessary by-law was passed to borrow money to build. This by-law was duly advertised, together with the numbers of the lots of lands held by the different ratepayers, who were liable for debenture rate. The township council is levying and collecting this debenture rate and paying it over to the school board of said separate school.

In the beginning of 1914 a young man, a son of one of the above separate school ratepayers, purchased a farm from a public school supporter who lived close to the separate school in question, and this property was assessed for separate school purposes in 1914, at the request of the new owner, and when our township clerk was making the collector's roll the debenture rate was charged against this property, which is objected to by the owner, on the ground that only the properties mentioned in the by-law of the separate school are liable for the debenture rate. Please advise as to the young man's liability, as other cases of a similar nature may arise.

We assume that the money was borrowed for the purpose mentioned, and debentures issued to secure the repayment thereof, under the authority of sub-section 1 of section 75 of The Separate Schools Act (R. S. O. 1914, chapter 270). If this is so, we are of opinion that the clerk was quite right in entering in the collector's roll for the municipality this year, against the land purchased by the young man referred to, his proportionate share of the levy made to meet

payment of the debentures in question, this year, and that the young man, who is now the owner, is liable for the amount. The latter part of sub-section 2 of the above section of the Act provides that sums of this nature "shall be levied and collected in each year in the same manner and from the like persons and property, by, from, upon, or out of which other separate school rates may be levied and collected," and this young man is liable for his proportionate share of the other separate school rates.

Power of Councils to Make Grants to Patriotic or Belgian Relief Funds.

41—T.H.P.—Has a council board of a township, or a county council, power to make a grant to the Patriotic Fund, Belgian Relief Fund, or Red Cross Fund, without the consent of the electors?

If so, what clause in the statutes gives them the authority?

There is, as yet, no statutory authority to enable the councils mentioned to make a grant of this kind, by reason of there having been no session of the Legislature since the war broke out. The Government has, however, we understand, given its assurance that all grants of this kind will be legalized as soon as the local Legislature meets.

Procedure in Expropriating Land for Addition to School Site—Proper Party to Collect Fees for Licenses.

42—L.S.B.—1. In a school section of a township the school inspector requests more land for a yard and a new building, neither being adequate. Can the owner of the property adjoining the school property, part of which is off his property, be forced to sell more land, if the building is kept a legal distance from his residence, and if so, how should the school board proceed, by arbitration or otherwise?

2. In the same township two by-laws are passed granting licenses to sell refreshments, also allowing pool rooms and bowling alleys. The money is payable to the township treasurer. No official is mentioned in the by-laws to collect the fees, and, in your opinion, what official should look after the collections?

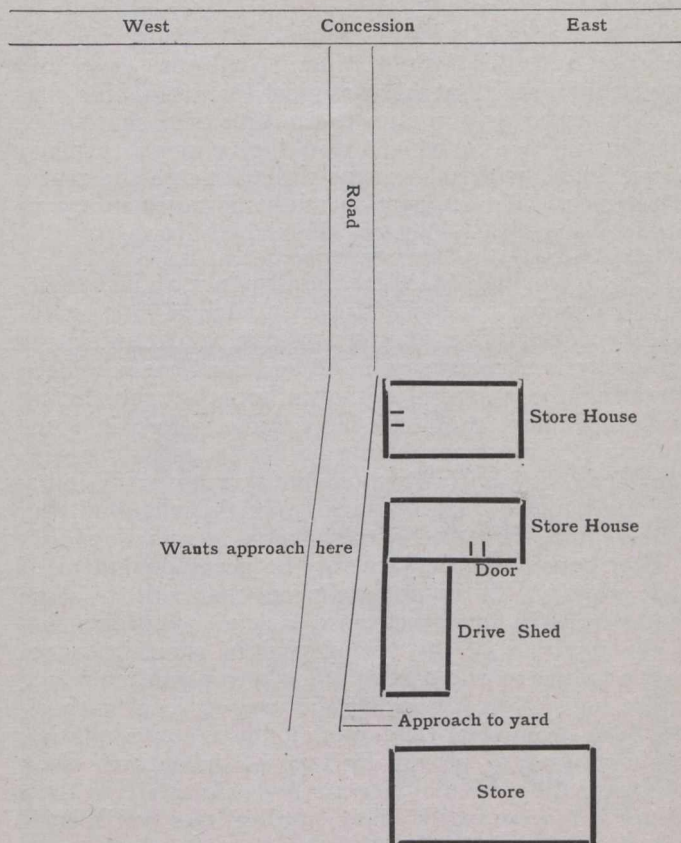
1. Subject to the provisions of section 4 of chapter 277, R. S. O. 1914, the public school board may expropriate the additional land required, under the authority of section 5 of the above Act. Sub-section 1 of section 4 of the Act provides that "in a township a school site shall not be selected **nor shall an existing school site be enlarged** so as to include land which comprises or forms part of, or is situate within 100 yards of, an orchard, garden, pleasure ground, or dwelling house, without the consent of the owner of such orchard, garden, pleasure ground, or dwelling house, unless the County Judge, upon the application of the board, and after notice to all parties interested, certifies, in writing, that other land suitable for the required purpose cannot be obtained." A perusal of the whole of the above Act, and of section 11 of The Public Schools Act (R. S. O. 1914, chapter 266), will give our correspondent all the information he desires in this regard.

2. The fees for these licenses should be paid to and collected by the treasurer of the township before the licenses are issued. A license should not be issued until the applicant produces a receipt from the treasurer for the amount of the license fee, or pays it at the time of his application.

Approaches over Road Ditch to be Replaced.

43—J.D.—Our township has spent some money on a road

leading into a small village in the municipality this last summer, and in so doing they dug a ditch up past two store houses of a merchant which were entered mainly from the road by him, and left one approach to his property at a gate going into his yard, seventy-five feet from the first store house. Now he wants the council to build an approach to this store house.



Can the council be compelled to build this approach, it only being seventy-five feet from the one left into his yard, or can they be compelled to build the two of them? (See diagram.)

In digging the ditch mentioned the council apparently destroyed the approaches from the highway to his store houses, which the owner had theretofore used, and he is entitled, under the provisions of The Municipal Act, to compensation for the injury thus done him, if he makes a claim therefor within one year from the time the injury was sustained. We think the easiest and least expensive way out of this difficulty is for the council to construct the approach the owner desires.

Council must pay School Tax not Collected—Tenants may be School Trustees.

44—J.D.—1. In the Township of M. there is a union school section formed of M. and D., M. paying ninety-one per cent. of the school tax, and its ratepayers in the Township of M. are principally one iron mining company, as there are only one or two other ratepayers, only tenants. In 1913 we received no taxes except from the one or two ratepayers, but nothing from the company, and the secretary-treasurer got his money from the township treasurer for 1913 and no taxes paid. Now, has the township got to pay the trustees' requisition and receive nothing from the section?

2. Their board of trustees are not ratepayers, only tenants. Are they a legal board of trustees to pay money to? Can the council be compelled to pay their requisition or township grant without any taxes being collected for two years, or has the rest of the municipality got to support this school?

I might say that this company has quit business in the township, and only three or four residents in the section, but have ten or twelve children attending school.

1. We are of opinion that the council of the township, under the circumstances stated, must pay over to the school board the amount of its requisition, and its share of the general school levy. If the taxes against the mining company cannot be recovered by distress of its goods and chattels, the amount should be returned to the treasurer as unpaid taxes, and when it has been in arrear for three years, within the meaning of The Assessment Act, the land should be sold in the regular way to realize the amount. The company may also be sued in an ordinary action at law to enforce payment of these taxes, under the authority of section 95 of The Assessment Act (R. S. O. 1914, chapter 195).

2. If these tenants are assessed, and are residents of the union school section, and possess the other qualifications mentioned in sub-section 3 of section 49 of The Public Schools Act (R. S. O. 1914, chapter 266), we are of opinion that they are qualified for election as trustees of the union school section, and that the council must levy and pay over to them the amount required by them for the purposes of the union section. (See section 195 of The Assessment Act, R. S. O. 1914, chapter 195.)

Constable may be Assessor.

45—W.H.—Would it be legal for a council to appoint the constable of a municipality to act as assessor, the constable not owning property in the municipality?

We are aware of no legal objection to the making of this appointment.

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Samples are gladly sent on request.

We are indebted to Mr. F. Dagger, electrical and telephone expert for The Ontario Railway and Municipal Board, for a pamphlet on telephone systems. This pamphlet is an extremely useful and instructive compilation. It contains The Ontario Telephone Act, and amendments thereto to date, extracts from the report of The Ontario Railway and Municipal Board for 1913, specifications for the construction of telephone systems, forms, etc. The above Board will be pleased to forward by mail a copy of this pamphlet to any person interested in telephone matters, who makes application for it.

The work of local assessors is most important in our system of municipal finance.

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Prevents the undue encroachment of business upon residential areas;

Allocates to factories their proper place.

Is an important factor in giving a higher morality to the people.

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Lower prices for the city consumer, because produce can be delivered at less cost for haulage.

More traffic for the railways, since roads act as feeders of the main lines of travel.

Free delivery of parcels and mail to farmers' homes.

Better school attendance.

The promotion of social intercourse among the dwellers in rural districts.

Country homes in summer for city people and increased automobile tourist traffic, thus creating more local demand for eggs, dairy and garden produce.

The safety first suggestions for patriotic re-election by acclamation were acceptable in a number of municipalities. Notwithstanding this, more municipal elections than usual were held throughout the Province, many of which were most keenly contested. This is the best evidence that ratepayers generally are taking an active interest in all matters pertaining to local government.

If tax rolls could all be closed within twelve months after completion, interest losses would be cut in two

MUNICIPAL ICE HOUSES

The suggestion comes from the medical health officer of the City of Saskatoon, Dr. Wilson. Many poor people are unable to pay the rates for ice charged by the supply companies, and Dr. Wilson thinks the city should let these people have their ice free through a municipal ice house. The poorer folk would thus be able to properly preserve their food during the hot weather and this would diminish illness, especially among infants. Another practical feature of this suggestion, as far as it applies to the City of Saskatoon, is that cutting ice in winter would give work to many unemployed, as the river runs right through the centre of the city. The suggestion might be taken up by all cities of any size.—Western Municipal News.

The Municipal Board for the Province of Saskatchewan is proving beneficial to the municipal interests of the Province. The Western Municipal News, in referring to its success, says: "The Board has now been operating for a period of seven months, and during that time many problems have come before it, some of them of a most perplexing nature. In dealing with them it is frequently hampered by an apparent indisposition on the part of some officials in submitting their requirements, to furnish such information only as they consider necessary for the accomplishment of their object. It is not believed that this is done deliberately, but rather from a lack of comprehension of the methods of the Board, and in some instances from a failure on the part of officials to post themselves on the legislation governing the various local authorities. On account of this, municipalities contemplating the borrowing of money by way of debentures often encounter delays which are attributable solely to their failure to accompany their applications with such information as will enable them to be dealt with promptly and intelligently. It is, therefore, desirable that when a debenture loan is in contemplation by a municipality, that the first step be to apply to the Local Government Board for instructions as to what information should be submitted with the application. These instructions will be cheerfully given in every case, and without doubt will invariably result in expediting the matters to which they relate.

"It has come to the notice of the board that many municipalities, more particularly villages, are in the habit of doing work on capital account without first providing the necessary funds for the purpose.

"Up to the present the Board has been indulgent in dealing with cases of this kind, the irregularities in most instances having occurred previous to the commencement of its financial supervision. In future, municipalities should bear in mind that when works are decided upon, to be paid for by way of the issue of debentures, that it is absolutely necessary to procure the sanction of the proper authority before beginning operations, and further, that moneys raised by this means for a particular purpose must be applied to that purpose and positively to no other.

"There can be no mitigating circumstances to excuse the diverting of debenture funds from the purpose for which they were raised, and the Board will be compelled to deal with cases of this kind, with the sole view of enforcing proper methods of financing, without favor to any particular municipality."

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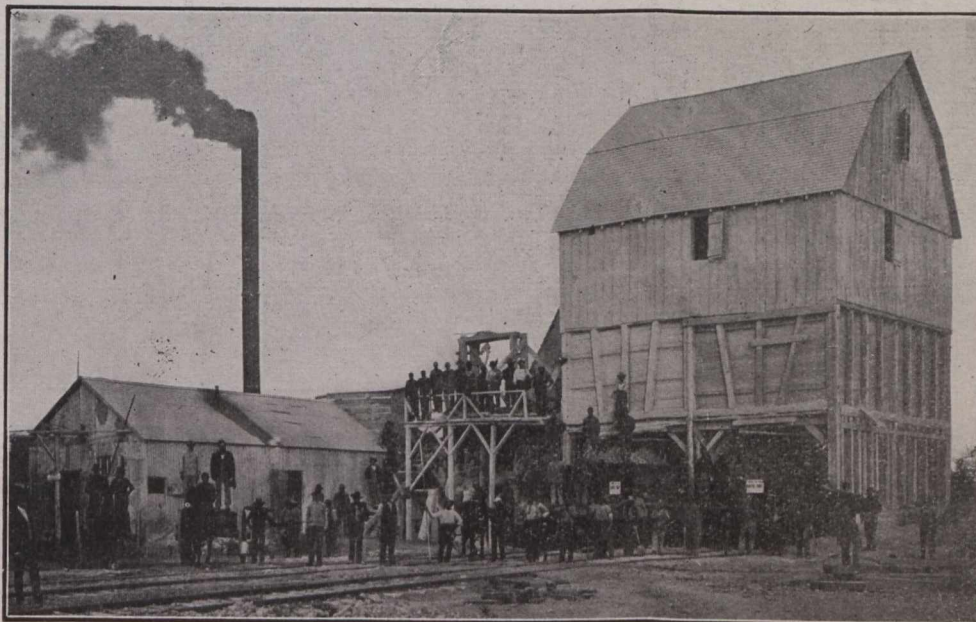
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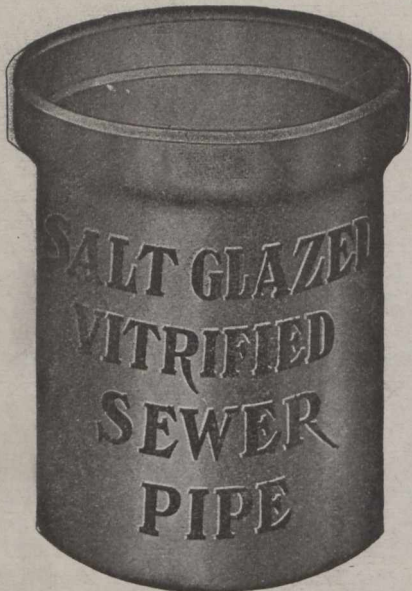
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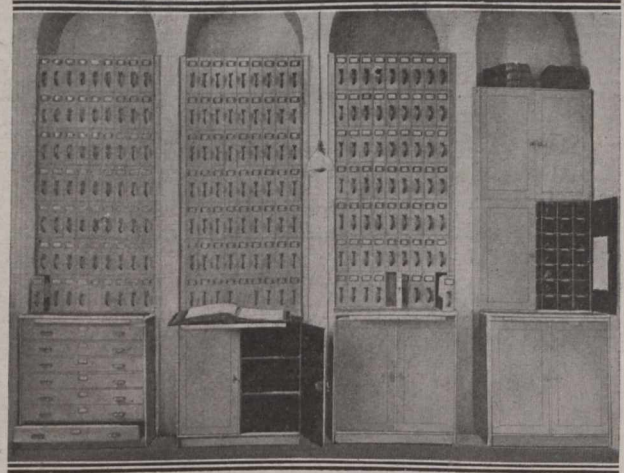
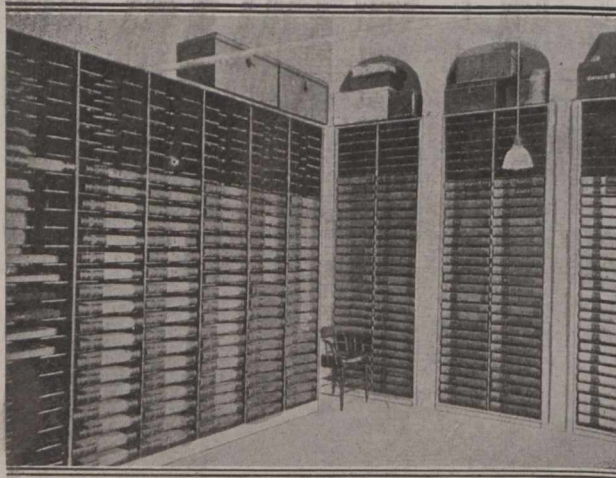
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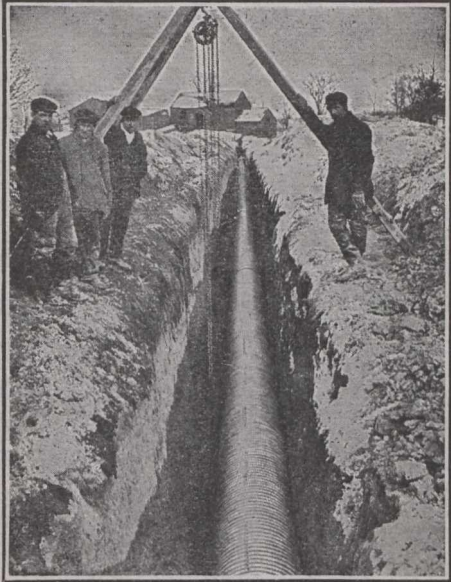
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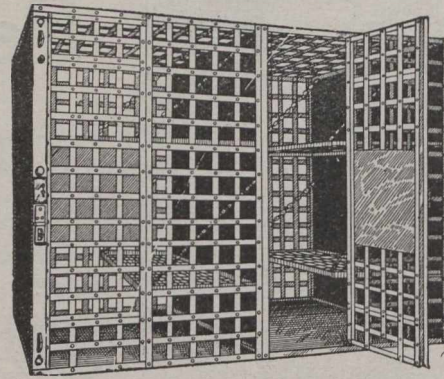
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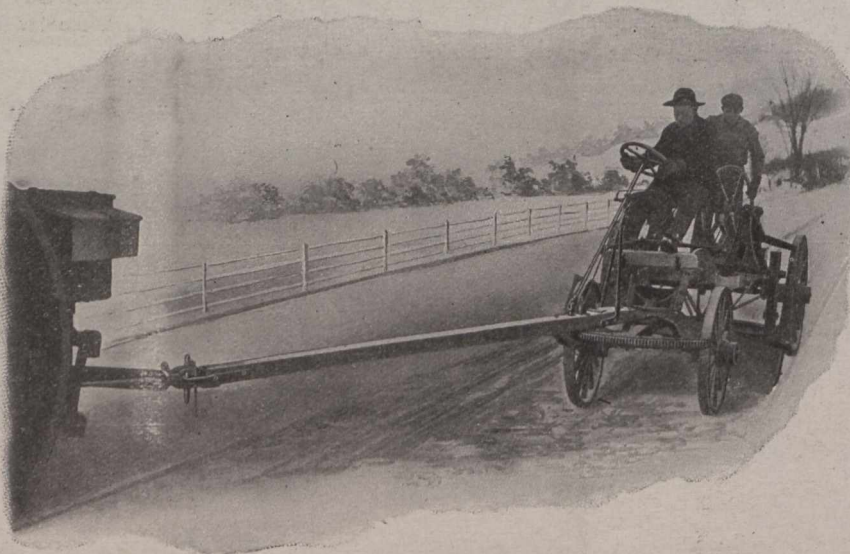
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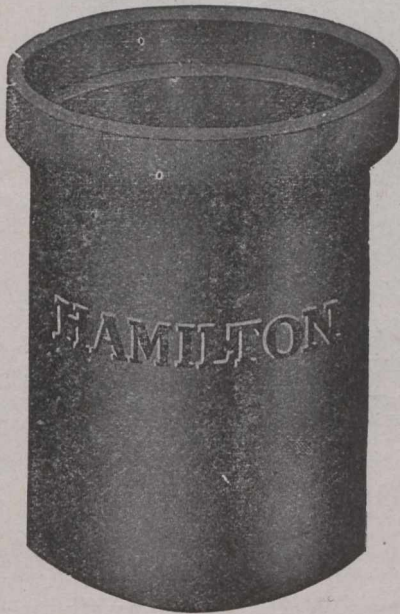
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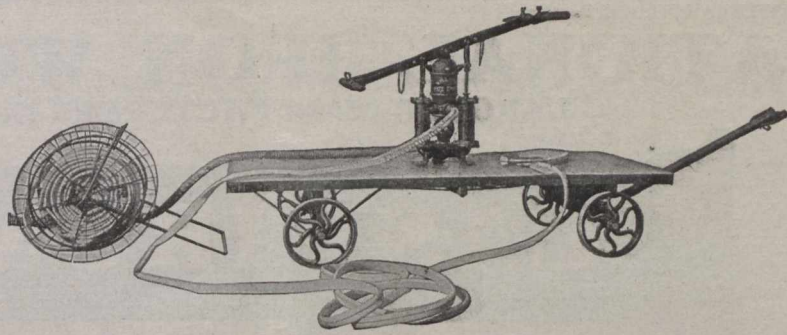
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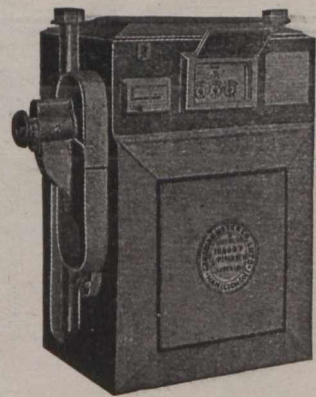
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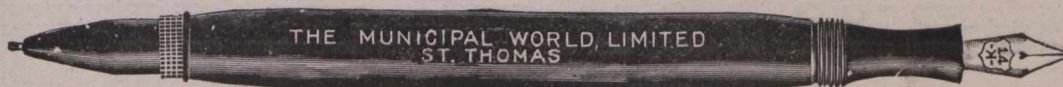
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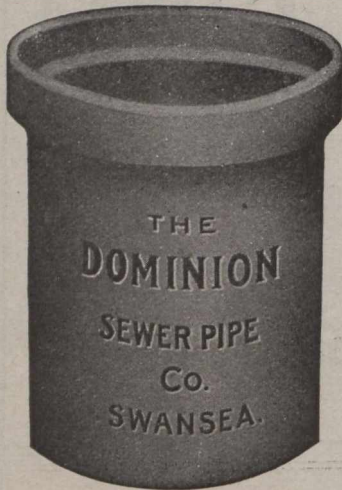


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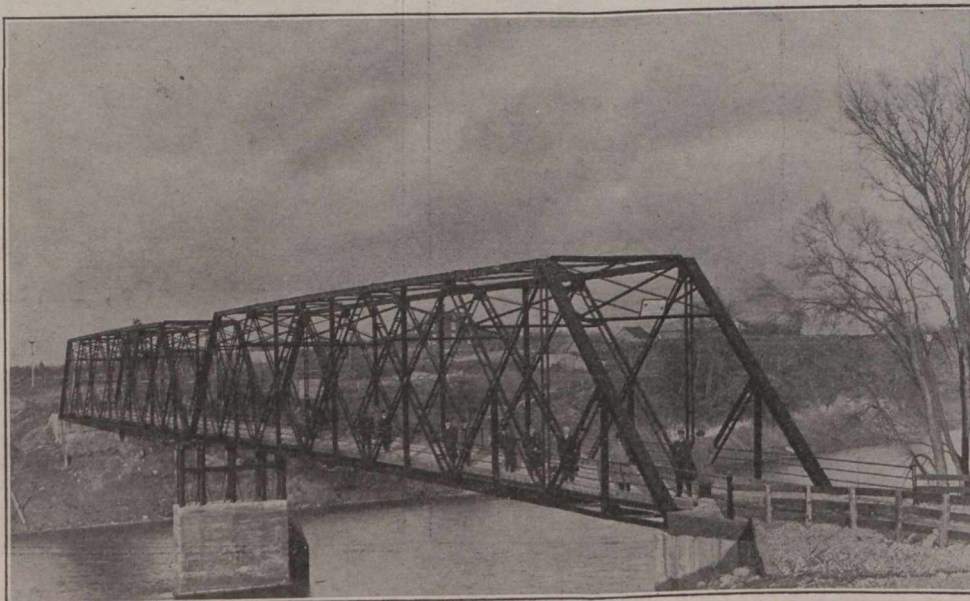
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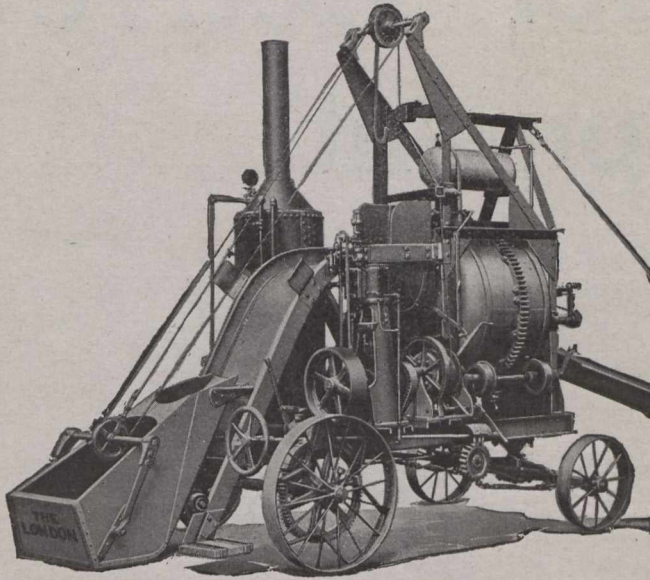
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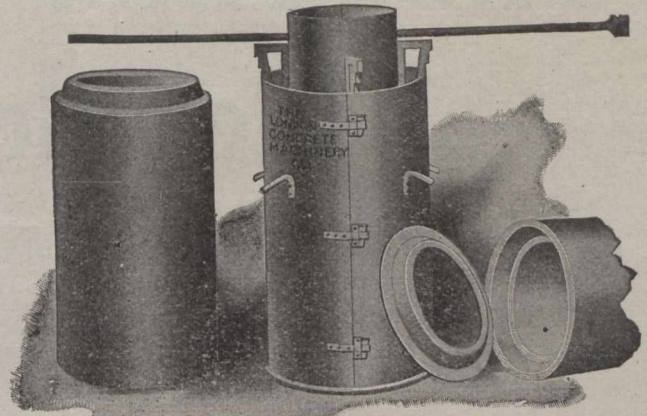
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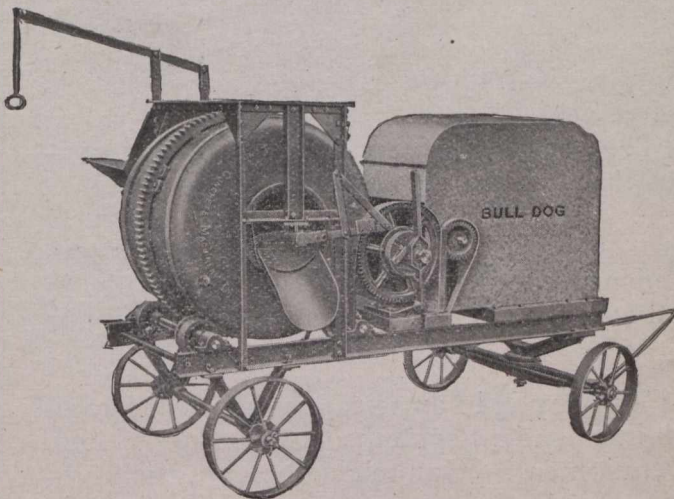
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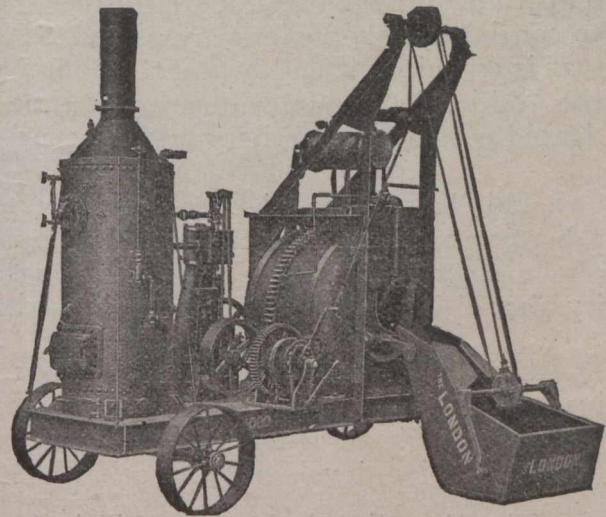
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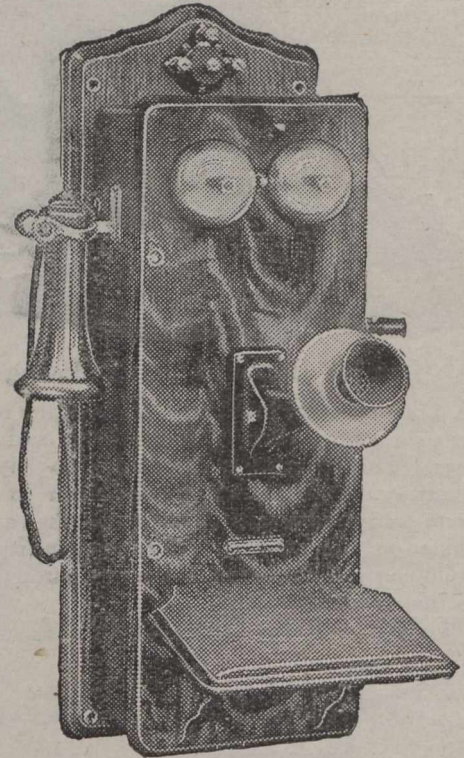
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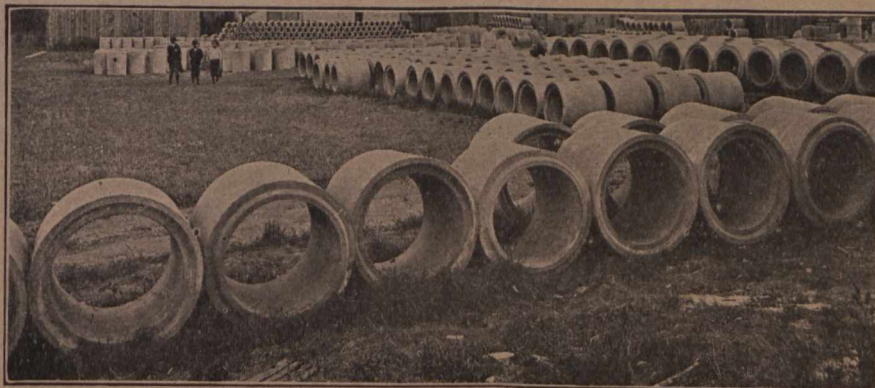
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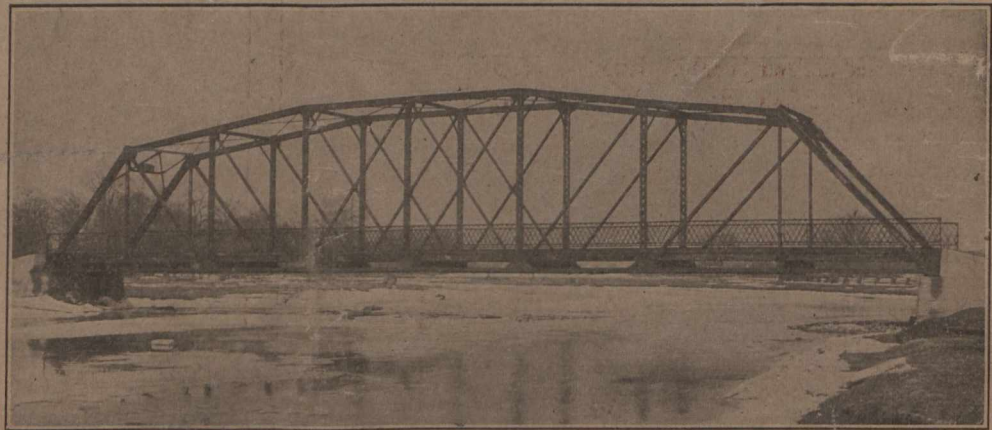
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