

The Municipal World

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CALENDAR FOR FEBRUARY, 1904.

FEB. 1. Last day for Railway Companies to transmit to Clerks of Municipalities statement of Railway Property.—Assessment Act, Section 31.	
Last day for Collectors to return their Rolls and pay over proceeds. —Assessment Act, Section 144, (1).	
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 152.	
3. First meeting of Board of Education, 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, S. 15 (1).	
5. Make return of deaths by Contagious Diseases registered during January.—R.S.O., Chapter 44, Section 11.	
15. Last day for Assessors to begin to make their rolls.—Assessment Act, Section 55.	
28. Last day for Councils to pass By-laws, for imposing a larger duty for Tavern and Shop Licenses.—Liquor License Act, Sec. 42.	
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ST. THOMAS, ONTARIO, FEBRUARY 1, 1904.

The preliminary reports of the conclusions arrived at by the special legislative committee appointed to consider the proposed changes in the assessment law are brief. They show, however, that the principle of the business tax is approved. Instead of a fixed rate on rental value an addition to the real estate value of business properties to be taxed in the ordinary way is suggested. For this purpose businesses are classified, each class to pay on a different percentage of added value; distillers, 125 per cent.; brewers, 100 per cent.; wholesale merchant, insurance company, loan company or a trust company, as defined by the Act; express company, land company, bank, banker or any other financial business, 75 per cent. Departmental store or retail merchant dealing in more than five branches of retail trade or business in the same premises or in separate premises under the same roof or connected premises, where the assessed value of the premises exceeds \$20,000; manufacturer, lithographer, printer or publisher, or hotel or club, 50 per cent. of the assessed value.; barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, aurist, medical electrician, dentist, veterinarian, civil or mining or consulting or mechanical or electrical engineer, surveyor or architect, 50 per cent. of the assessed value.; retail merchants, photographers, theatre, concert hall, curling or skating rink, or other places of amusement, boarding stable, livery or letter of vehicles or other property for hire, and restaurant, eating-house, or other place of public entertainment, or any trade or commercial business not before specially mentioned, 25 per cent. of the assessed value.

The taxation of special franchises as such, or the appointment of a Provincial Board for the valuation of railways, etc., is not approved. The assessment of telegraph and telephone companies is recommended on a basis in townships of \$200 for every mile of one wire and \$7.50 per mile for each additional wire, and in cities,

towns and villages on a percentage of gross receipts and the assessment of plant and real estate with a 25 per cent. addition for business tax. The exemption of machinery is approved when used for manufacturing purposes only. This does not include the machinery of public corporations for the supply of water, light, heat, power, transportation, telegraphic, telephonic, or other service. Additional taxation of railways for Provincial purposes only is promised. Income taxation will no doubt remain as at present with the additional exemption of income derived from business. Some difficulty is anticipated in taxing the dividends on shares in business corporations, which is the same as income derived from business in ordinary cases. The house tax is to be abandoned, notwithstanding the Attorney General's suggestion that "a man's house was a pretty good index of his income."

The popular house tax of England was proposed two hundred years before it was finally adopted. This should encourage tax reformers to continue the good work.

The Commission's proposal to have tax sales conducted by the sheriff was not approved, the present law being thought preferable.

The Assessment Bill should be considered as out of politics and a general effort made to pass a law that will provide an equitable system of municipal taxation.

The proposed change in the manner of levying the business tax is an improvement on the recommendation of the Commission. The percentage addition of 25% in a municipality where the rate is 20 mills makes the tax equivalent to 5 mills. The Commission recommended a fixed rate equal to from 5.25 to 7 mills—in all cases. The separate rates making up an aggregate of 20 mills will each receive a proportionate benefit if the committee's recommendation is adopted. This was especially necessary for separate school purposes.

The grading of the business tax rates is no doubt a recognition of the requirements of the larger cities, and the agitation of the Retail Dealers' Association for the higher taxation of departmental stores, etc.; equality or uniformity of taxation does not favor this. A further consideration of the question will no doubt bring about many changes.

When the council of a town passes a by-law in accordance with section 24 of the Municipal Act, to withdraw the town from the jurisdiction of the council of the county in which such town is situated, it becomes necessary for the town to enter into an agreement with the county in reference to administration of justice and other expenses. Towns have vested interests in the county court house, registry office, house of industry, etc., which they should retain, and the agreement should provide for payment of a proportion of the annual cost of keeping these buildings in repair, and other expenses. The amounts towns may be called upon to pay for the use of these buildings will increase in proportion to population without any additional expenditure on the part of the county. Towns should retain their vested rights and thereby keep the annual payment to county at a minimum.

Assessors' Duties

Although much has been said and written in reference to proposed changes in the law, the assessment of real and personal property will be made as usual during the next three months. The more you consider the question of assessment the more you will appreciate the responsibility devolving upon an assessor. The valuation of real and personal property, which at all times is a mere matter of opinion, must be made on an equitable basis throughout the municipality. All that is not specially exempt must be included in his roll, which should be returned to the municipal clerk before the 1st May, accompanied by a certificate under oath, that each parcel of real property has been assessed at its actual cash value, etc., and that the personal property and income of every person named in the roll has been estimated and set down. In addition to the valuation of property there are many questions of almost equal importance to be considered in preparing the roll. An assessor's first duty should be to familiarize himself with the provisions of the law relating to his duties and responsibilities. In preparing his roll the assessor is required to set down the particulars of his assessment in separate columns as follows :

- Col. 1—The successive number on the roll.
(Each name entered must be numbered, commencing from the first).
- Col. 2—Name (surname first) and post office address of taxable person, and also the names of all persons entitled to be entered as qualified to vote under The Ontario Election Act and as farmers' sons.
(This includes all taxable persons resident in the municipality who have taxable property therein, and also all non-residents who have given notice to the clerk requiring their property to be assessed as resident).
- Col. 3—Occupation of person, and in the case of females whether they are spinsters, married women or widows.
- Col. 4—Statement whether person is a free-holder, tenant, or farmer's son or a manhood franchise voter.
- *Col. 5—Age of assessed person.
- Col. 6—Name and address of owner where the person named in column two is not the owner.
(This is used where there is one owner and a large number of tenants entitled to separate assessments to prevent repetition of owner's name in column two).
- Col. 7—Number of school section in townships and in all municipalities, whether a public or separate school supporter.
- Col. 8—Number of concession, name of street, or other designation of the local division in which the real property lies, or residence, in the case of manhood suffrage voters.
- Col. 9—Number of lot, house, etc., in such division.
(In cities, towns and villages and in townships where the original lots are sub-divided, the description should be in conformity with the registered plan of the lots assessed).
- Col. 10—Number of acres, or other measurement showing the extent of the property.
- Col. 11—Number of acres cleared, (or, in cities, towns or villages, whether vacant or built upon).

Col. 12—Value of each parcel of real property.

(In valuing vacant land the assessor must consider the value of other land similarly situated. Wood land, owing to the demand for timber, etc., is now the most valuable in many districts. The value of buildings, which must be added to the land value, is the amount by which the value of the land is thereby increased. In some municipalities it is the practice to separate the values of land and buildings. Each lot, or portion of a lot, should be set down and valued separately. This is particularly necessary for school section purposes in townships and in all municipalities in case of sale, and for information of Court of Revision in determining appeals.)

Col. 13—Total value of real property.

Col. 14—Value of personal property other than income.

Col. 15—Taxable income.

Col. 16—The value of personal property and taxable income.

Col. 17—Total value of real and personal property and taxable income.

Col. 18—Statute labor (in case of male persons from twenty-one to sixty years of age), and number of days' labor.

Col. 19—Dog tax ; number of dogs and number of bitches.

Col. 20—Number of persons in the family of each person rated as a resident.

(An assessor should be particular to ascertain correctly the population of his municipality as the apportionment of legislative grants to public schools is determined thereby).

Col. 21—Religion.

Col. 22—Number of cattle.

Col. 23—Number of sheep.

Col. 24—Number of hogs.

Col. 25—Number of horses.

Col. 26—Birth.

Col. 27—Death.

Col. 28—Registered.

Col. 29—Acres of woodland.

Col. 30—Acres of swamp, marsh, or waste land.

Col. 31—Acres of orchard and garden.

Col. 32—Number of acres under fall wheat.

Col. 33—Date of delivery of notice under section 51.

Col. 34—Each and every steam boiler in the municipality used for driving machinery or for any manufacturing purpose, with the name of the owner and the purpose for which the same is used. See Schedule B.

The real and personal property and income exemptions are too numerous to be here referred to.

Non-Resident Lands.

Assessors should ascertain from the clerk, before commencing work, the names of all non-residents who have given the notice necessary before they can be assessed.

Lots assessed as non-resident are to be entered separately on the roll ; particular care must be exercised in describing them. If they are known to be sub-divided and correct information of the sub-division can be obtained, the assessor is required to enter the number of each lot or part of lot, the quantity of land therein and

These 3 columns apply to townships, towns and villages only.

the value of such land. Some assessors are in the habit of assessing all of the lots in sub-divided lot as so many acres. This is not correct. The valuation of each separate lot is necessary not only for the purpose of sale by the county treasurer, but to enable the statute labor to be properly charged.

Occupied Returns.

County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The treasurers of cities and separated towns and township treasurers in districts have this duty to perform. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots that their property is liable to be sold for taxes. He must also examine the description of the lots entered with

list and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessor's entries thereon must be verified under oath by the assessor.

Personal Property Statements.

Section 47 of The Assessment Act authorizes assessors to demand a statement in writing from any person assessable in respect to personal property in the municipality. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They are generally the influential residents, who have no difficulty in securing a continued assessment at "last year's rates." They will think twice before giving the assessor an incorrect statement in writing, as section 50 provides a penalty for so doing.

Assessment of Public Service Companies Using the Highways

The assessment of telegraph and telephone and other public service companies is an important consideration. The law has been amended and improved and has passed the scrutiny of the courts. The sections of the Act, as amended in 1903, are as follows :

18. Except as hereinafter provided for, land shall be assessed in the municipality in which the same lies, and in case of cities and towns in the ward in which the property lies, and where any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated and against the person in possession or charge thereof as well as against the owner.

(2) The property by sub-section 3 of this section declared to be "land" within the meaning of this Act, owned by companies supplying water, heat, light and power to municipalities and the inhabitants thereof, telephone companies, telegraph companies and companies operating street railways and electric railways shall, in a municipality divided into wards, be assessed in the ward where the head office of such company is situated; if such head office is situated in such municipality, but if the head office of such company is not in such municipality then the assessment may be in any ward thereof.

(3) The rails, ties, poles, wires, gas and other pipes, mains, conduits, substructures and superstructures upon the streets, roads, highways, lanes and other public places of the municipality belonging to such companies shall be "land" within the meaning of The Assessment Act, and shall, when and so long as in actual use, be assessed at their actual cash value as the same would be appraised

upon a sale to another company possessing similar powers, rights and franchises in and from the municipality and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting their value, including the non-user of any of such property, provided that the plant, poles and wires which are used exclusively in running trains or for any other purposes of a steam railway and not for commercial purposes, shall be, as heretofore, exempt from municipal assessment or taxation.

(3a) Land belonging to any of the companies mentioned in sub-section 2 of this section, and not situate upon any street, road, highway, lane or other public place, shall likewise be assessed at its actual cash value, as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises.

(4) The rolling stock of any street railway company or electric railway company shall not be "land" within the meaning of this Act and shall not be assessable.

(5) In the case of any bridge belonging to or in possession of any person or incorporated company, which crosses any river forming the boundary between the Province of Ontario and any other country or province, which is liable to assessment, the part of such structure within Ontario shall be valued as an integral part of the whole, and on the basis of the valuation of the whole, and at their actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises, and subject to similar conditions and burdens, but subject to the provisions and basis of assessment set forth in sub-section (3) hereof. Any bridge belonging to or in possession of any person or company between two municipalities in the Province shall also be valued as an integral part of the whole, and on the basis of the valuation of the whole.

MUNICIPAL OWNERSHIP IN CAMPBELLFORD.

The Renfrew *Mercury*, in a recent edition, exhibited the working of municipal ownership in the Town of Campbellford. This town seems to be a pioneer in municipal ownership, having acquired its waterworks and light plant fourteen years ago. Naturally enough, therefore, they made a number of mistakes. They began on too small a scale, did the work too cheaply, and installed a limited service, supplying water merely for fire protection, street watering and kindred uses, not for drinking. They also encumbered themselves with an unsatisfactory system of administration by commission instead of direct by the municipal council. About \$45,000 has been spent on the waterworks and lighting plant. If the fire protection is valued at \$25 per hydrant, a loss is shown on the waterworks. If it be valued at \$40 a hydrant—as is charged by a private company in Perth—a profit would appear. The electric light plant makes a good showing, the receipts being nearly \$4,300 and the expenditure rather more than \$3,800. The total expenditure on the two is \$5,286, and the total revenue is \$5,372, of which \$3,182 is in actual cash and \$2,190 in municipal services. The lessons to be drawn are the advisability of avoiding a penurious policy at the outset, and of trusting to direct

control by the municipal authorities. Notwithstanding the mistakes at the commencement the experiment has been satisfactory.

LIGHTING PLANTS PAYING.

Owen Sound's lighting plants, which are owned by the municipality are paying concerns. The treasurer's statement of receipts and expenditures for November shows that the balance on hand in the gas department from October was \$1,431.48, light rates \$798.15, interest \$8.25, making a total of \$2,237.88. The expenditure for manufacturing gas, making extensions, maintenance and salaries totalled \$1,129.87, leaving a balance on hand of \$1,108.01. In the electric light department there was a balance on hand at November 1st of \$1,222, light rates for the month \$290, interest \$16.13, stock \$190.62, making a total of receipts from electric light of \$1,718.75. The expenditure for maintenance, extension, stock, interest and salaries amounted to \$617.86, leaving a balance on hand of \$1,100.89. While there are months in which expenses are higher than in others and November was one of these, yet the balance on hand in each of these departments shows a substantial gain ever since they were purchased by the town.—*Bulletin*.

Engineering Department

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

WATER METERS.

Objection to the use of meters is still being raised in some quarters on the ground that it would prevent what is considered to be a necessary waste of a sufficient quantity of water which, in the erroneous language of the objectors, is supposed "to find its way into sewers, flushing them, and thereby performing an important function for the benefit of the sanitary demands of the city." This is an old and exploded theory, and it has no weight with any well-informed hydraulic engineer of the present day. It is one of the most popular arguments, however, against the use of meters, especially when the opponents of the system wish to appear as disinterested and reasonable as possible. The cry is that people will not use metered water in sufficient quantities to keep themselves in good health. So far as public health is concerned practically nothing can be said against the use of meters, for the simple reason that the cost of water is so small that no saving of any amount can be made by even the most stringent economy in its use for cleansing purposes. On the other hand, the waste of water from a leaky faucet or defective tank valve—defects which a small amount of care on the part of the consumer will rectify—will be at once apparent in the water bill, and the consumer who neglects a leaky fixture "because the leak is so small and not worth bothering with," will not repeat his neglect a second time.

The only remaining argument from the health standpoint is that a liberal use of water will keep soil pipes and sewers clean. But, as a matter of fact, any variation in the actual use of water will make little difference in the condition of soil pipes and sewers, and waste by leaky fixtures, even though it reach large proportions, has practically no cleansing effect. As every engineer knows, a trickling stream has no flushing or cleansing power.

It may be urged, however, that meter rates prevent some people from putting in such sanitary fixtures as bath tubs and water closets; but, on the other hand, people who would practice such economies would certainly not introduce such fixtures if they were charged at schedule rates per year.

As a final answer to these objections to metering domestic supplies, it should be said that it is a common practice in well-managed water departments to charge a minimum flat rate where a meter is installed, fixed at such a figure, both as to price and quantity, that the consumer will have no object whatever in stinting his use of water, while on the other hand the meter acts as a check to make him pay for its extravagant waste through carelessness or defective fixtures. In the absence of any such rule the consequences are apt to be, especially in small communities, somewhat disadvantageous to the department.

The sooner municipalities and individuals recognize the real facts concerning water waste and its prevention, the sooner our waterworks officials will be enabled to give better water pressures, to extend the distributing pipes to new sections, to improve the quality of the water and to effect a betterment of the service in every way, and all with a reduction in a great majority of the present rates. Heavy waste often means deficient house and fire pressures, as is obvious to any engineer or waterworks

superintendent. It often means, also, that such funds as are available for extensions must be spent for larger pumps, reservoirs and mains, instead of for mains in previously unsupplied quarters, or for the improvement of the quality of the supply.

Hand in hand with the meter system should go one of filtration, as all public water supplies should be subjected to the most perfect filtration capable of being obtained by the use of the best and most approved methods of filtration wherever in the least degree necessary. This is the true health measure for any city to insist on, but how much easier to carry it out when the consumption is down to the lowest possible point, and how foolish to spend large sums in purifying water and then allow it to flow in a steady stream into the sewers from numberless leaky fixtures. Many cities in this country could readily filter the water which they actually use with no greater expenditure than now goes to pay for pumping water that runs to waste without doing any one a particle of good. Again, with the expense due to water waste stopped, lower rates could be given to consumers, such as would place the public water supply within the reach of even the poorest classes. Thus the abandonment of dangerously polluted wells, so often the source of untold disease and misery, could be brought about, and better plumbing could be afforded. That these improvements are in the direction of public health cannot be gainsaid. The experience of cities which have used the meter system for many years has demonstrated that by it waste can be reduced to smaller proportions than by any other means. Thus it becomes obvious that, instead of being a detriment to public health and welfare, the meter system would prove to be one of the greatest available aids to that end. And, after all, measuring water is only applying to it the method that is applied to every other measurable commodity that is sold. It is often urged by unthinking political agitators that water should be as free as air or sunshine, but it is only under the most primitive conditions that water and air are to be had for the asking, and only during a part of the day that sunlight is available for any one. Water, pure air and light have to be brought into our homes at some outlay in cash or its equivalent, and those who enjoy them ought, in fairness, to pay for these necessities in the proportion that they use them.—*Water and Gas Review.*

LESS IN PROPORTION.

The problem of highway construction and maintenance differs somewhat between the country and city, although they are closely allied. The difference is only one of degree. The concentration of traffic on the business streets in the cities necessitates, as a rule, the construction of a more durable pavement than is demanded by the light traffic of the rural highways. The greater valuation which is attached to city property makes the burden of constructing the more costly pavement less proportionately, than it would be to construct a less expensive pavement in the country.

Collingwood carried the good roads and elevator by-laws by a large majority.

MUNICIPAL OWNERSHIP.

A report on "Municipal Trading, and Municipal Ownership or Operation of Public Utilities," prepared under the authority of a select committee of the Legislative Assembly of Ontario, has recently been issued. The scope of this document is best expressed by quoting from the letter of transmission, addressed to the chairman (Hon. J. M. Gibson) by the secretary of the committee, Mr. Avern Pardoe, Provincial Librarian. Mr. Pardoe says :

"As directed by the committee, I have prepared and I herewith submit an epitome of the periodical and other literature produced within the last few years on the subject of the municipal or other ownership of public or *quasi* public utilities. It will be observed, by the bibliography at the commencement of the matter, that there is no lack of material—on the contrary, there is an almost overwhelming mass of information at hand. It has been found difficult to give a fair representation of all sides of the question within reasonable limits. In fact, if an attempt had been made to traverse the whole of the field it would have been impossible to have given, within handy space, any adequate idea of the extent of the controversy which has raged about municipal ownership on both sides of the Atlantic. It was only by excluding from the field such questions as do not yet possess practical interest here that the abstract of the discussion was reduced to its dimensions as now presented. Among such excluded questions are housing of the working classes, public abattoirs, municipal bakeries, bath-houses, orchestras, and lodging houses; municipal insurance against non-employment, municipal fire and like insurance, municipal printing plants, pawnshops, dairies, theatres, homes for the poor, coffins, etc. The list might be extended to great length, and each of the subjects appears to be a burning question somewhere.

"The extracts given below will be found to relate principally to the municipal or other ownership of water, gas, electric light and power plants, and street transportation. There are not many articles bearing directly on the question of the municipal supply of electric or other power.

"I have endeavored to give as nearly as possible an equal quantity of the arguments on each and every side of the controversy. I have done this without any regard to the quantity or quality of the material available on each side, and I should like to be understood as distinctly refraining from any attempt to decide whether the mass of material on hand is preponderatingly for or against the principle of municipal ownership. It is likely enough that the advocates of either side will be surprised to learn the strength of the arguments, the weight of the statistics and the depth of the feeling on the other side."

The volume is a most valuable one and contains a vast amount of material by some of the best authorities on the subject. Among other material are extracts from the letters of a staff correspondent, which appeared in the London (Eng.) Times during the past year, and around which a whirlwind of discussion centred for a time. The Times' letters were regarded by many as biased in their opposition to municipal ownership. On the other hand, there is much in the report representing the best arguments in favor of the municipal ownership of public utilities. The document concludes with a return respecting waterworks, electric lighting plants, gas works under municipal ownership in Ontario.

As Mr. Pardoe states, no opinion is expressed by this report as to the relative merits of the arguments for and against municipal ownership. The evidence gathered is based almost wholly upon experience outside of Canada—in England and the United States—and refers chiefly to

large cities. Much can be learned from such sources—much more than the average councillor or citizen is likely to take the trouble to learn. Yet this evidence cannot fairly be taken as conclusive, and as bearing directly upon conditions in Ontario. Municipal conditions in Ontario are very different in many ways from those prevailing in England, continental Europe or the United States, yet general principles and human nature are everywhere the same. The report is an excellent one, will serve a most useful purpose, and it is to be trusted, will pave the way to a more exhaustive study of Provincial conditions. There is a great amount of valuable experience going to waste and being lost in Ontario, in the absence of means for assembling it annually.

NORTHUMBERLAND AND DURHAM ROAD ASSOCIATION.

Representatives from all the municipalities within the united Counties of Northumberland and Durham assembled at Cobourg on the 27th of last month and organized the "Counties Good Roads Association," the first of so local a nature to be formed in the Province. Such an association should exist in every county. Road improvement is a problem deserving, at the present time, and for all time to come, the most careful study of municipal councillors and officials. The interchange of ideas, as to methods of roadmaking, is alone of much importance, while there are certain matters of more than town or township importance, which affect the country as a whole, and which can best be discussed and adjusted at a convention of all municipal councillors within the county. Where a county is small, the association might comprise the councillors of two or three adjoining counties. The scope of proceedings might be further enlarged to include all other questions of interest to rural and village municipalities, more especially drainage; forestry in its relation to water supply, spring floods, or other municipal interests; taxation and assessment, municipal management, etc., etc.

Unfortunately the Cobourg convention was held at too late a date in the month to include a review of the proceedings in this month's issue. The notice of the convention, signed by Neil F. MacNachtan, counties' clerk, and addressed to each municipal council in the county, was as follows :

"In accordance with instructions from the counties' council and the wishes of the majority of the municipalities within these counties, expressed in reply to circular mailed on 24th July last, I am directed to call a meeting of delegates from the several municipalities to meet here on Wednesday, Jan. 27th, 1904, at 1 o'clock p. m., for the formation of a COUNTIES GOOD ROADS ASSOCIATION. The majority of the municipalities favor two delegates from each. You can be guided in your own judgment in this regard for the initial meeting. A. W. Campbell, Esq., Commissioner of Highways, will be present to assist.

"The principal subjects to be considered will be : the best system of managing roads ; the implements necessary for doing the work in the best and cheapest manner ; the most serviceable material to use in the construction and repair of roads ; how this material should be prepared and how it should be applied ; the proper material for use in building culverts, bridges, abutments, superstructures, floors, etc., and the proper system for repairing and looking after the roads when they once have been properly built.

"I trust that your council will appoint delegates with power to act in the best interest of road-building within your municipality and the counties generally and furnish them with their credentials."

WHAT IS BEING DONE FOR BETTER ROADS?

Much has been done and is being done to improve the condition of country roads in this Province. In 1796, when the first Parliament of Ontario (then Upper Canada) assembled at Niagara-on-the-Lake, among the first Acts was one establishing a system for opening and maintaining roads. From that day to the present, road-making has been one of the chief concerns of municipal government. Unfortunately, much of the effort and energy applied to the improvement of roads has not been systematically directed, so that the condition of the average country road is, by no means, what it should be. This is unfortunate in many ways. But the recent activity in regard to "the good roads movement" has accomplished much, and is most encouraging. A general reform of road-making methods is gradually being brought about, with a corresponding improvement in the condition of the roads.

In the past, road-making has been by many too lightly regarded. Its importance has not been seriously realized. Yet the result of a careful summing up of all facts pertaining to the problem leads to but one conclusion. The development of any, of every country, is absolutely impossible without good country roads.

Good or bad country roads are not merely a matter of convenience or inconvenience to the farmer and his family. They affect the annual income, and the value of the farm, many times what the cost of a good road would be. Millions of dollars have been spent upon railways and their equipment, canals, harbors, lake and ocean steamship lines, yet without common country roads all this vast expenditure would be futile. Every ton of freight has to be carried to or from the railway or steamer over the common roads. At a period of bad roads, railway and steamship traffic is reduced to a minimum, and the current of trade is much impeded. No public work would contribute more to the individual prosperity of citizens of every class than would the general improvement of country roads. While farmers would be most largely and most directly affected, all would feel the benefit. A country of good roads is invariably a country of good houses, good barns, and a contented and prosperous farming community.

The organization of the Ontario Good Roads Association in 1894 was the first step towards a campaign for road reform. It was felt by those interested in this Association that the existing systems of road maintenance, almost wholly dependent upon statute labor, had outlived their usefulness, and that the adoption of more modern and efficient methods should be urged. Delegates were selected to address Farmers' Institutes, Dairymen's, and other conventions held in the Province. In this way the subject was first brought before the public, and a more active interest aroused.

Two years later, in 1896, the Ontario Government created an office, that of the Provincial Highway Commissioner, for the purpose of further stimulating an interest in the improvement of country roads. By means of literature on the subject, township councillors and others having supervision of road-building throughout the Province, have been instructed as to the best means to adopt in obtaining economical and permanent results. Public meetings have been held in a large number of townships, addressed by the Commissioner of Highways, at which road-making in all its branches has been discussed. These meetings, with rare exceptions, have been largely attended, and a strong interest in road improvement has been aroused, which, directly and indirectly, is turned to practical account on the roads of the districts thus visited and in the system of road management. Throughout the Province there has been a

general improvement as regards methods of draining roads, grading them, applying gravel or stone, construction of culverts and bridges, and the road-making implements used.

By the end of 1902, about one hundred and twenty townships had abolished or commuted statute labor, and in its place (with more or less modification) had adopted systems whereby fewer and more permanently appointed road overseers take the place of the pathmasters of the statute labor system, and by which all work is paid for in a business-like way. Proper road-making machinery is being employed, definite methods of doing the work have been established, and altogether, new life has been infused into road improvement wherever the new plans have been adopted.

The Eastern Ontario Good Roads Association, formed in 1901, has been active in the eastern portion of the Province in advancing the cause of better roads, and has rendered exceedingly valuable service, the "good roads train," operated throughout the eastern counties in 1901-2, being the most noteworthy of its efforts.

The Western Ontario Good Roads Association, formed in 1902, on a basis similar to the Eastern Ontario Association, has held two very interesting conventions, while more active measures are in view.

As is to be expected, municipalities are everywhere, with the growing wealth and requirements of the country, making more generous appropriations to the work of road improvement. This is as it should be. The saving effected by good roads, the loss resulting from bad roads, are such as to satisfy every citizen who studies the question that the more permanent improvement of the roads cannot be too soon brought about in the interest of true economy. The cheapest in first cost is rarely the most economical after a term of years. Had the councillors of ten years ago expended money upon the roads with a view to the requirements of to-day, as well as their temporary needs, the good roads movement would not have so great a task before it. Councils of to-day should not forget that good roads will be needed ten years hence, and by working to this end, they will render a vastly greater service to the present interests as well.

Legislation with regard to roads has been progressive, but without incautious haste. Toll roads, the purchase of road machinery and the appropriation of a million dollars to aid highway improvement, have been the principal matters for governmental consideration. It has been urged by some that the Legislature might take action with regard to statute labor. On the other hand, it has been felt that the individual townships are so rapidly, of their own accord, making a change in this respect that further legislation in the matter is unnecessary. Every township has for many years had the power to do away with statute labor and to establish such a plan for road management as they may consider best suited to local requirements. The spirit of most municipal legislation has been permissive rather than compulsory, and it is doubtful if it would yet be in the best interests of road improvement to make any exception as regards statute labor in spite of its many unfair features. Instead, by carrying on a campaign of education, the people will better understand the reasons for a change, and will make it with a greater willingness to make the new methods a success. The best system that can be devised for making and repairing the roads may be injurious rather than beneficial if it is not intelligently and faithfully carried into effect. To ensure the success of new methods it is necessary that, at least, the interest and enthusiasm of a certain portion of the people be first aroused.

The by-law to grant \$10,000 for waterworks extension was carried at Lindsay.

ACETYLENE GAS FOR PUBLIC LIGHTING.

The lighting of a village of 1,000 inhabitants is a different proposition than supplying light to large cities, yet there is no reason why the inhabitants of the small village should stumble along poorly lighted streets when the feeble kerosene lamps can be replaced by other lights of far greater candle-power and at little increased nominal expense. When taking into consideration the many advantages to be derived from well lighted streets, the balance is on the side of the well lighted streets. What shall be the substitute for kerosene is the question, and experience has shown that in acetylene is found a medium whose cost is nominally but a little above that of the oil, while its illuminating power is many times that of the latter.

When an acetylene plant is properly designed and carefully installed, and a daily average consumption of fifty cubic feet of gas is assured for each \$1,000 invested, a plant will be a safe investment for any place. The generator house can be so designed as to present an attractive appearance, and, as the by-product of lime is not at all offensive, the plant would not be considered a nuisance if located in any section of a town.

The ideal system of generation for any large installation is one in which the storage holder is slowly filled by an independent automatic carbide feed generator. By using the automatic generator and properly gauging the opening through which the gas passes to the storage holder, the presence of an attendant will not be necessary during the period of generation of the gas and, consequently there will be no desire on his part to hasten the process whereby he would cause loss, both in quantity and quality, of the gas produced. All the pipe lines and fittings should be of galvanized iron because the gas is able to percolate through wrought iron. While acetylene is not affected by any ordinary extremes of temperature, such as would be met with in pipes laid under street surfaces, pipes should be placed far enough down to ensure a fairly even temperature, eighteen inches below the front line being sufficient.

Local conditions somewhat vary the distances between street lamp posts, but when the posts are placed not to exceed 300 feet apart and alternately on opposite sides of the street, satisfactory and economical results are obtained. With this arrangement of posts, the standard one-half foot burner is satisfactory, except at prominent street corners where the three-fourth foot size of burner may be used. A combination of three-inch pipe as a base with two-inch pipe for the upper section makes a very neat and inexpensive post. The posts should be set in concrete, or, as a cheaper substitute, a heavy wooden block may be bored to receive the base of the post and buried beneath the frost line.

The cost of installing and running an acetylene plant will, of course, vary according to the locality and character of the town, but taking as an example a village of 1,000 inhabitants and embracing about four miles of streets within the lighted district, a fair average cost will be about as follows :

Generating plant and buildings.....	\$2,800
Pipe, fittings, etc.....	3,800
Trench, at \$1.80 per rod.....	2,304
Sixty street lights, set and connected.....	840
Incidentals.....	400
Total.....	\$10,144

Such an estimate is based on the assumption that a generating plant of ample proportions is installed and the soil to be excavated comparatively free from rock.

Acetylene is generally sold at 1½ cents per cubic foot, and will cost in most cases one-half as much again as the kerosene used in the same place. Therefore, the cost

of kerosene in cents will about equal the number of feet of gas which would be consumed in the same place during the same period. A one-half foot burner lighted on dark nights only and extinguished at midnight, will consume about 600 cubic feet of acetylene gas in the year. The cost of producing one cubic foot of acetylene will vary with the cost of transportation of carbide, but in any case the cost should not exceed .008 cents. Therefore, the cost of the gas consumed by one street light burning on the above schedule will be approximately \$4.80.

With an electric plant the wear and tear is practically as great with the minimum as with the maximum load, while with the acetylene plant there are practically no moving parts to wear out, and the chief item of expense is the carbide which is used only as it is required. Consequently, the cost is at all times in direct proportion to the consumption of gas.—*Municipal Journal and Engineer.*

MUNICIPAL VOTES AND NOTES.

Dundas carried a by-law to issue debentures of \$14,000 for sidewalks.

The Village of Woodville is considering the installation of a municipal electric lighting plant.

At Woodstock the by-law to establish a Public Library was carried by a substantial majority.

Local option by-laws were carried in Toronto Junction, Baysville, Fenelon, and Cartwright and Niagara Townships.

Voting on a by-law for the expenditure of \$36,000 for a new system of waterworks and sewerage, resulted in a majority of 19 against, at Wingham.

Perth electors carried the by-law for the purchase of the plant and equipage of the Perth Electric Light Company by the town by a majority of 133 votes. The Free Library plebiscite was defeated by 9 votes.

Three by-laws were voted upon at Owen Sound, and all were carried. One to authorize a license fee of \$250 for the sale of cigarettes carried by over 400 majority. The others were to authorize the raising of \$15,000 to improve the gas plant and \$10,000 to improve the electric light plant, both of which are municipal property.

A poll was taken in Brockville on two by-laws, one favoring the amalgamation of the Boards of Light and Water Commissioners, and the other granting \$25,000 to the light department, to be expended on capital account. The former was defeated by 289 to 259, and the latter carried by 251 to 163. Owing to severe weather a very small vote got out.

The ratepayers of Peterborough ratified the agreement made by the town council a couple of months ago, granting to the Peterborough Light and Power Company the lighting contract of the town, at \$50 per light per annum, and giving a 30-year franchise to the Peterborough Radial Railway Company, on the understanding that the old street railway would be resuscitated and operated. The by-law authorizing the former was quashed a few weeks ago by Justice Meredith, on the ground that it involved a bonus to the street railway proposition, which was made by parties having controlling interests in the Lighting Company. The ratepayers cast a majority of 522 in favor of the agreement, the total vote being 1,202. The motion to quash had been brought by the Otonabee Power Company, which made an offer to do the lighting at \$1,400 a year less, irrespective of any railway proposition. Interest was keen in the voting. A poll was also taken on a by-law calling for the expenditure of \$10,000 for the purchase of a property on the outskirts of the town, containing valuable gravel beds, and affording advantageous sites for industrial concerns.

Municipal Government in Ontario—An Historical Sketch

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The history of municipal government in Ontario is the history of an important phase of the development of responsible government in Canada. Owing to the colonial policy of Great Britain, as administered by the Canadian governors, there was long manifested a profound distrust of the principle of self-government, both general and local. Yet the Loyalists who settled in Canada had been for the most part accustomed to a considerable measure of local self-government in the colonies from which they came. Under the French-Canadian system, determined by the Quebec Act, there was no provision for municipal government. Owing to the protests of the English element already in the colony, and the numerous petitions of the Loyalists and others who came to the colony, during or after the American Revolution, it was found necessary to amend the Canadian constitution. This was effected by The Constitutional Act of 1791, which divided Canada into the two provinces of Upper and Lower Canada, afterwards Ontario and Quebec. To each was given a representative assembly and an appointed council under a separate governor.

Immediately after the arrival of the Loyalists and before the repeal of the Quebec Act, magistrates' commissions had been given to several of the loyalist officers in the western settlements, that they might preserve the peace and settle minor disputes. At first their functions were purely legal. But in 1785 an Ordinance was passed, "for granting a limited civil power and jurisdiction to His Majesty's Justices of the Peace in the remote parts of this Province." After receiving several petitions for a more extended system of local government, another Ordinance was passed in 1787 authorizing the creation of new districts and the appointment of special officers for their administration. In accordance with this authority Lord Dorchester issued a proclamation, dated July 24th, 1788, dividing the western settlements into four districts named Lunenburg, Mecklenburg, Nassau and Hesse. On the same day appointments were made to the following offices in each of the new districts: judges of the Court of Common Pleas, justices of the peace, sheriff, clerk of the Court of Common Pleas and of the Sessions of the Peace, and coroners.

Courts of Quarter Sessions.

Courts of Quarter Sessions were thus organized and began their sittings the following year. The first court for the district of Mecklenburg was held at Kingston on April 14th, 1789; and the first court for the district of Lunenburg was held at Osnabruck on June 15th, in the same year. The duties of the Courts of Quarter Sessions, as interpreted and exercised, were partly judicial, as in connection with the maintenance of the peace; partly legislative, as in prescribing what animals should not run at large, or what conditions should be observed by those who held tavern licenses; and partly administrative, as in appointing certain officials and in laying out and superintending the highways. When, therefore, Governor Simcoe came to Upper Canada to establish the new Provincial Government, in 1792, he found the Courts of Quarter Sessions already in operation as the only form of local administration.

The townships first laid out in Upper Canada had no connection with municipal government. They were

simply territorial units, arranged for the convenience of the surveyors and the land-granting department in recording lands and arranging settlements. So little intention was there to use the townships as municipal units, that special instructions were issued requiring the townships to be numbered instead of named. They were not even to be referred to as townships, but as royal seigneuries. Yet, in spite of these precautions, even before the passing of The Constitutional Act, the settlers in some of the earlier townships, such as Fredericksburg and Adolphustown, had undertaken to reproduce in Canada the local institutions to which they had been accustomed in the English colonies.

Town Meetings.

Such being the attitude of many of the first settlers in Upper Canada, we are not surprised to find that the first bill introduced was one "to authorize town meetings for the purpose of appointing divers parish officers." But after passing its second reading it was ordered that the further consideration of the bill be postponed for three months. On the same day another bill was introduced to authorize "the justices of the peace to appoint annually divers public officers." This again was followed by a bill to authorize "the election of divers public officers." None of these, however, managed to get through the House. In these proposals we observe the conflict of the two rival American systems, typified by New England and Virginia, the one seeking to vest in the people the election of their local officers and the regulation of their local affairs, the other seeking to confine these rights to the justices of the peace in Quarter Sessions, who again depended for their positions upon the Governor-in-Council.

Simcoe, in his report on the session to the Home Government, says that the Lower House "seemed to have a stronger attachment to the elective principle in all town affairs than might be thought advisable." The following session the bill with reference to town meetings was once more introduced and passed. Writing to the Colonial Secretary, Dundas, in September, 1793, Simcoe says that he managed to put off the bill of last session with reference to town meetings as something that should not be encouraged. But as regards the opposite measure proposed, he says that "to give the nomination altogether to the magistrates was found to be a distasteful measure." Many well-affected settlers were convinced that fence-viewers, pound-keepers, and other petty officers to regulate matters of local police, would be more willingly obeyed if elected by the householders, and especially that the collector of the taxes should be a person chosen by themselves. "It was therefore thought advisable not to withhold such a gratification to which they had been accustomed, it being in itself not unreasonable and only to take place one day in the year."

Officers.

When we turn to this Act we find that it merely permits the ratepayers to elect certain executive town officers, whose duties were either prescribed by the Act or left to be regulated by the justices in Quarter Sessions. The first and most important office to be filled was that of town clerk. This official was required to make a list of the inhabitants of his parish or township and deliver it to the magistrates in Sessions, also to keep a record of all

all matters pertaining to the parish or town. Then there were two assessors for each township, whose duty it was simply to assess the various inhabitants according to the rates appointed, by the Legislature of the Province. There was also one collector for each township, whose duty was limited to collecting the amounts assessed to each ratepayer. Again, there were the overseers of the highways, at first not less than two or more than six. Their duties with reference to the roads were prescribed by the Legislature, they were also to act as fence-viewers, to pass upon the sufficiency of any fence as determined upon by the inhabitants at the town meeting. The person elected as pound-keeper was authorized to empound such domestic animals as should trespass on lands enclosed by a sufficient fence, or such as were not permitted to run at large. Finally, there were two town wardens, whose function it was to take charge of the property of the township, to defend its rights and answer for its obligations. As soon as a Church of England was established in the township and a parson or minister duly appointed, the parson was to nominate one of the wardens and the people to elect the other. The persons elected to these offices were to be duly sworn in by one of the magistrates. If any one should refuse to accept any of these offices, and since they involved many duties and few rights they were not sought after, he should be fined forty shillings, and the magistrates should appoint another to take his place.

Beyond the permission to fix the height of fences the town meeting had not legally any legislative function. The town officers were quite independent of each other and responsible not to those who elected them but to the magistrates. By an Act passed the following year a slight additional legislative power was given to the town meetings, permitting them to fix the limits of times and seasons for certain animals running at large, but even this power was afterwards curtailed. This first Act, therefore, while authorizing town meetings effectively strangled all interest in them except where, as in Adolphus and neighboring townships, the limitations of the Act were to a certain extent disregarded. For years to come the Court of Quarter Sessions remained the only living centre of municipal affairs.

County Lieutenants.

Recognizing the democratic tendencies of the people, Simcoe reported to the Home Government that, "in order to promote an aristocracy, most necessary in this country, I have appointed Lieutenants to the populous counties which I mean to extend from time to time, and have given to them the recommendatory power for the militia and magistrates, as is usual in England. He selected them as far as possible from the Legislative Council. However, the Home Government was even more averse than Simcoe to permitting local administration to pass out of the hands of the central government. It therefore disapproved of the appointment of lieutenants of counties, and the system did not long survive Simcoe's administration. Almost from the first the duties of the office were limited to militia affairs.

Simcoe's successor, Governor Russell, shortly after taking office, sent a circular to the lieutenants of counties, in 1796, in which, in addition to urging them to activity in connection with the militia system, he asks them to keep him informed as to the magistrates to be appointed in their several districts and to send in names for his approval. However, as the combination of personal and corporate interests which centred about the Executive became thoroughly organized and established connections with the various parts of the Province, the object which Simcoe had in view in the appointment of lieutenants of counties was secured in a more direct and effective

manner, and, being based upon immediate self-interest, remained more permanent than any artificial system that could have been devised. It was before this shrine of aristocracy that the cry for responsible government ascended so long in vain. Nothing gives to arrogance so fine a flavour as the sublime consciousness of rectitude. The aristocracy of the Compact were virtuously certain of being "most necessary" in the interests of a monarchical system. Conceiving it to be their chief duty to guard the body politic from the corrupting influences of republicanism and other plebeian forms of vice, they steadily set their faces against all efforts in the direction of so-called responsible government, whether in local or provincial matters.

First Assessment Act.

Having seen what was the nature of the machinery adopted for local administration in Upper Canada, we have now to take note of its working and development. In order to provide the Quarter Sessions with the means for carrying on their functions the first Assessment Act of the Province was passed in 1793. The chief objects for which rates were to be levied are set forth in the introduction to the Act: "Whereas it is necessary to make provision for defraying the expenses of building a court house and gaol, and keeping the same in repair, for the payment of a gaoler's salary, for the support and maintenance of prisoners, for building and repairing houses of correction, for the construction and repair of bridges, for the fees of a coroner and other officers, for the destroying of bears and wolves, and other necessary charges within the several Districts of this Province, therefore, etc." The Act requires the assessor to classify the resident householders in eight groups, according to the value of the real and personal property possessed by each, ranging from £50 as the lowest amount to be taxed, up to £4,000 and upwards as representing the highest class. When these lists had been passed upon by two of the local magistrates, the collector was authorized to demand from the persons so listed certain specified sums in taxes, ranging from 2s. 6d. for the lowest class up to 20s. for the highest. The district treasurer, appointed by the Sessions, received the moneys sent in by the collectors and held them subject to the order of the Quarter Sessions. After two years' experience of this rating, and after considering the assessment of the district and the need for the ensuing year, the Court might consider what proportion of the rate specified by the Act would be required to supply the needs of the district, and should declare that proportion the rate to be levied for the following year. Thus they might declare a full rate, a quarter rate, or a three-quarter rate, as was thought necessary.

Highways.

The roads, the most important feature in a new country, were dealt with in a separate Act, replacing the old Ordinance of the Province of Quebec. The new Act provided that the justices of the peace in their respective divisions were to be commissioners of the highways. From these commissioners the overseers of the highways, elected by the town meetings, took their instructions. The Act specifies with considerable detail the general plan to be followed by the commissioners, and the services required from the overseers. The highways were expected to be built and maintained by a labour tax, commonly known as statute labour.

Municipal Amendments.

From time to time the three Acts relating to parish officers, assessments and roads were amended, and in their amendment represented the gradual development of the Province in these respects. However, other functions

were added to the powers of the Quarter Sessions, covering the most important aspects of the new municipal developments, apart from roads and taxes. The Assessment Act underwent numerous alterations, the most important of which was the change of system which took place in 1803. This took from the assessors the discretion formerly allowed them in classifying the owners of property for purposes of taxation. The new Act specified certain classes of taxable property, such as cultivated or uncultivated lands, domestic animals, mills, stores, taverns, etc., and to each class was assigned a special valuation by the Act. Upon the total value of property in each district, thus determined, the magistrates were to levy such a rate as would meet the requirements of the district. The maximum rate was limited to one penny in the pound, for any one year. There was, apparently, under the old system a natural tendency among the assessors to keep down the valuation in their respective townships, in order that this or that township might bear as little of the district tax as possible. Owing to the peculiarly rigid and artificial method of valuing property, which was the basis of the new system, The Assessment Act required frequent revision in order to preserve any approximately just valuation. Under its numerous amendments and adjustments the same system remained in force until after the municipal government of the Province had practically taken its present form under the Baldwin Act of 1849.

No change took place in the road Act until 1798, when the amount of statute labour required from each individual was proportioned to the assessment of his property, and ranged from six to twelve days. In 1804 a new and important departure was made as regards the

roads. For the first time a sum of money was voted by the Provincial Legislature to assist in laying out and opening new roads, repairing old roads and building bridges in the several districts of the Province. It was acknowledged that the local powers and resources were inadequate to provide the roads necessary to open up certain new districts and afford a general means of communication throughout the Province. The expenditure of the Provincial grants and the superintendence of the work to be done, instead of being committed to the justices in Quarter Sessions, were entrusted to special commissioners appointed by the Executive Government and directly responsible to it. This principle, once acknowledged, rapidly developed, and from this time on we have two independent powers in charge of the roads of the Province. In course of time there emerged a third road factor in the shape of the joint stock companies for the building and maintenance of roads and bridges, on which they were authorized to collect tolls. In 1810 an important change was made in that part of the road system which fell within the jurisdiction of the Quarter Sessions. The justices were authorized to appoint surveyors of the highways who should, on the one hand, take their general instructions from the justices and report to them, and, on the other, have at their command the statute labour of the district superintended by the overseers of the highways elected by the town meetings. Special work on the highways might also be performed on the recommendation of the surveyors, to be paid for out of the district funds. In 1810 it was provided that statute labour might be compounded for at the rate of 3s. 9d. per day, afterwards changed to 2s. 6d. per day.

(To be continued.)

Municipal Organization in Ontario

The British North America Act of 1867 is in effect the Constitution of Canada. Section 93 gives exclusive right to the several Provinces to provide for their municipal government. For purposes of local administration, accordingly, the Provincial Legislature has divided Ontario into counties, these again into townships, incorporated and police villages, towns and cities. Counties are judicial and administrative areas: other municipalities only administrative. An unincorporated village and suburbs, having a population of 750, may be incorporated by the county council as a village; with a population of 2,000 the Lieutenant-Governor-in-Council may by proclamation erect the village into a town; and when it has a population of 15,000 the town may be proclaimed a city. Incorporation, however, is usually effected by special legislation; moreover, in practice 10,000 is the usual population of a new city. In Ontario there are 43 counties, 523 townships, 132 villages, 89 towns, and 15 cities.

Ontario municipalities vary in area even more than they do in population. The largest county (Grey) contains 1,071,642 acres, with a population of 69,590, the smallest (Brant) 196,800 acres, population 38,140. Eleven townships have an area of over 80,000 acres each, while 32 have less than 20,000. The largest (London, County of Middlesex), contains 100,011 acres, population 8,878; the smallest (Sherbrooke, County of Haldimand), 4,688 acres, population 396. Under The Municipal Act the area of villages is now limited to 500 acres. There are, however, half a dozen villages previously incorporated which spread over 2,000 acres and more. The largest village territory (L'Original, County of Prescott), covers 3,995 acres, population 1,026; the smallest (Garden Island,

County of Frontenac), 77 acres, population 242. Of the towns, Owen Sound has the largest area with 6,120 acres, population 8,776; Napanee the smallest with 372 acres, population 3,143. Seventeen towns extend over more than 2,000 acres, and seven over less than 500 acres each. The northern districts of Muskoka, Parry Sound, Nipissing, Manitoulin, Algoma, Thunder Bay and Rainy River possess no county organization as yet. But 83 townships, 3 villages and 16 towns have already been incorporated there, and in some townships school sections have been formed and road improvement districts established. In these unorganized districts, townships are six miles square and contain 23,040 acres, including lakes and rivers. Incorporation will follow as soon as population warrants.

Municipal Councils.

Municipal councils in Ontario are uniformly small in size. Townships and villages elect their councils, consisting of a reeve and four councillors, every year. Towns elect a mayor and at least six councillors. The actual number of councillors is determined by the number of wards, or by the population. For example, in towns of less than 5,000 population, of which there are at present ninety-two in the Province, ratepayers may divide the town into wards, and elect one councillor for each, making up the regular number of six councillors by general vote, in case the number of wards is less than six. In the same way towns of more than 5,000—there are thirteen of these at present—may provide for the election by general vote of one alderman for each 1,000 of population. If there are less than five wards, three, in exceptional cases two, councillors are elected for each, and if five or more wards, three councillors for each. Prior to The Municipal

Amendment Act of 1898 ward elections were almost universal in townships and towns. In the interest of broader municipal politics the Act abolished ward elections in townships, and for two years in towns of not more than 5,000. At present the ward system is still optional in towns, though its total abolition appears advisable.

In 1902 the town councils in ninety-seven towns were made up of six to eight councillors, in six towns of nine to ten, in two towns of eleven and twelve respectively. Down to 1897 the county councils were made up of representatives from the local municipal councils. The important County Councils Act of 1896 provided for the division of counties into not less than four, or more than nine districts, the actual number being determined by county population. Each district elects two members. The "cumulative" system of voting was also introduced, under which a voter is allowed as many votes as there are members elect of the county council. Thus where two county councillors are to be elected he has the option of giving both of his votes to one candidate. The effect of this new system of "free voting" has been helpful in equalizing political influence in the elections, and securing minority representation. In the cities, councils consist of the mayor and three aldermen elected annually for each ward.

Councillors must reside in the municipality, or live within two miles of it; they must also be rated on the last revised municipal assessment roll for at least the value of the following over and above all incumbrances: (a) in townships—freehold of \$400 or leasehold of \$800; (b) in villages—freehold of \$200 or leasehold of \$400; (c) in

towns—freehold of \$600 or leasehold of \$1,200; (d) in cities—freehold of \$1,000 or leasehold of \$2,000; but in the northern districts and in the provisional County of Haliburton where land values are low the qualifications are reduced, viz., in townships and villages, to freehold of \$100 or leasehold of \$200; in towns, to freehold of \$400 or leasehold of \$800. A county councillor must reside in the county division which he represents, and must have the same property qualification as a town reeve. Certain officials and others, including judges, innkeepers licensed to sell spirituous liquors, school trustees, etc., cannot qualify as councillors. In any new municipality, where on account of low property value no two persons can qualify, the lower qualification of an elector is sufficient. All persons over sixty years of age, civil servants, barristers, teachers, firemen, millers, etc., are exempt from being elected or appointed to any municipal position.

The Franchise.—The municipal franchise is almost universal. All men, widows and spinsters of the full age of twenty-one years, British subjects, and rated for real property (freehold or leasehold or both) for the following amounts have the right to vote: in townships and villages, \$100; in towns of 3,000 population or less, \$200; in towns of over 3,000 population, \$300; in cities, \$400. In any municipality an income assessment of \$400 also qualifies, income up to \$700 being exempt. The franchise is further extended to farmers' sons living at home. The father must own and occupy at least twenty acres for each voting member of his family. Elections are by ballot. "Vote by ballot" was introduced in Ontario in December, 1874, and adopted generally in the January elections of 1876.

The Province of New Brunswick

Municipal Government.

New Brunswick is divided into fifteen counties, each of which is a municipality and is governed by a body elected by the people, which is known as the municipal council, and which contains representatives from each parish. Each county is divided into parishes in the same fashion as in England, but these have no connection with any ecclesiastical matters, for there is no established church in the Province.

New Brunswick contains three incorporated cities and a large number of incorporated towns, almost all the towns of the Province having now a municipal government of their own. Every adult male resident is a voter, and women who are property owners have the right to vote in municipal elections.

Roads.

The Province is well supplied with roads, which are divided into two classes, great roads and bye-roads. The great roads being the great lines of communication, while the bye-roads are such as exist between the settlements and connect with the great roads. There are about 1,500 miles of great roads in the Province and probably three or four times as many miles of bye-roads. The great roads are directly under the management of the Board of Works and are kept up by means of supervisors appointed for the purpose. The Province of New Brunswick expends large sums on the maintenance of these roads and the bridges connected with them. The bye-roads are maintained partly by a grant which is given by the government annually for their support and partly by statute labor. The statute labor may be performed by the individual who is subject to it in person, or it may be commuted by the payment of so much a day for each day when the person so assessed would be required to work in connection with the roads of the Province. The Government maintains a great number of expensive bridges, many of the rivers of

New Brunswick being large so that the work of bridging them is costly. In recent years it has been the policy of the Government to erect permanent structures of steel rather than the ordinary wooden bridges which were common formerly. Some of the recently erected bridges are magnificent structures and bid fair for centuries to come to stand as monuments of the liberality and energy of the Government which erected them.

YEAS AND NAYS.

Section 274a of The Municipal Act provides that whenever a division is taken in a municipal council each member shall announce his vote upon the question openly and individually in the council *and the clerk shall record the same.* This direction, which applies to every vote in which a council is not unanimous, is very often overlooked. The yeas and nays are seldom recorded unless requested by a member of the council. Councils, however, are representative corporate bodies and electors have a right to know how they perform their duties. Some years ago there was a general tendency in councils to make appointments and decide other important questions by ballot. It was claimed that there was some advantage derived from this system, but it was clearly done away with in 1899 by the enactment above referred to.

To fail to record all votes that are not unanimous, is to deprive the electors of information that they are entitled to find in the proceedings of the council. Any one would be justified in claiming that a resolution or by-law was unanimously passed unless a division is recorded. This might be unpleasant and reflect not only on the council but on the clerk, whose duty under the statutory direction is plain. To prevent loss of time in recording votes blank resolution forms should be provided, on one side of which should be printed a list of the members of council with columns for recording their votes yea or nay.

QUESTION DRAWER

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.

Effect of Omission of Voter from Judge's Certified Copy of List.

55—A. O.—I have got my voters' list certified by the Judge, and since I find that there is one ratepayer left off the printed list by error of the printer.

1. Can I by certificate to the deputy-returning officer entitle him to have a vote at the municipal election?

2. Can I, by sending my certificate to the Judge, have him placed on the list for Local Legislature and Dominion votes if this should be the list used for that purpose, that is by sending certificate at once?

1. No. See section 165 of The Consolidated Municipal Act, 1903.

2. No. There is no provision made for the remedying of a mistake of this kind. If the name of this voter had been duly entered on the list, certified by the Judge, and inadvertently omitted from the poll-book furnished a deputy-returning officer for use at a Provincial or Dominion election, the voter could tender a ballot in pursuance of the provisions of section 108 of chapter 9, R. S. O., 1897. (See also section 5 of chapter 14 of The Dominion Statutes, 1898, The Franchise Act, 1898.)

Bonus and Exemption from Taxation to Owner of Mill.

56—W. P.—If the council exempted the mill from taxation and, by motion, agreed to pay the ground rent *prior* to the passing of the sections mentioned in question Number 51, viz., sub-section 12 of section 591 and section 591a of The Consolidated Municipal Act, 1903, how then would the matter stand?

The by-law and the motion were passed in the year 1902.

The sub-section and section quoted were enacted as part of The Municipal Act by sections 9 and 10 of chapter 33 of The Ontario Statutes, 1900, and were therefore in force at the time this by-law and resolution were passed.

Procedure When Less Than Half the Number of Candidates for Councillor Remain in the Field.

57—A. S.—At our municipal nomination five candidates were proposed for reeve and six for the council. By reason of retirement there remains one candidate for reeve and one for the council.

Are these two elected?—that is, will the new election be to fill the existing vacancies, or has the retirement of more than half annulled the previous nomination and necessitated an entire new election?

These two parties are not duly elected reeve and councillor of the municipality respectively, and a new election should be held. Section 131 of The Consolidated Municipal Act, 1903, provides that "in case, by reason of such retirement, *less than half the members of the council are elected*, the clerk (as returning officer) shall cause a new election to be held in the manner provided by this Act; and until such election is held, and the council elected, the council of the preceding year shall continue in office, and may do, or cause to be done, all such acts as a council duly elected for that year might lawfully do."

No "Single Tax" in Ontario.

58—THUNDER BAY.—At the nomination meeting the question of "single tax" was brought up, and some asserted that single tax was in operation in several municipalities some time. One said it

had been in operation in the County of Peel for years. I don't think myself that it can be adopted under the present Municipal Act, but I have been instructed to ask you.

1. Has any municipality in Ontario adopted the single tax?

2. Can municipalities under the present Municipal Act adopt single tax?

1. No.

2. No.

Duty of Clerk When Candidate Elected is Disqualified.

59—W. I. N.—All of the candidates for councillor have resigned but four, the required number. But one of these men is a separate school trustee and therefore disqualified. I have declared the three elected by acclamation and have ignored the proposition for the fourth man. Did I do right?

The returning officer was not legally justified in neglecting or refusing to declare the separate school trustee duly elected a member of the council by acclamation under the circumstances stated. A returning officer at a municipal election has no power or authority to constitute himself a judge as to whether candidates placed in nomination are qualified to fill the offices for which they have been respectively nominated or not. This is a question for the decision of the Judge to whom an application may be made under the statute to unseat the disqualified councillor.

Assessment of Gas Lines.

60—D. D.—Please advise us how to assess gas lines?

See sub-section 3 of section 18 of The Assessment Act, as enacted by section 1 of chapter 31 Ontario Statutes, 1902.

Procedure When Electors Fail to Elect Council.

61—W. A. McF.—I am clerk of the Township of N. On Monday, Dec. 28th, at 12 o'clock, I opened the meeting for the nomination of reeve and councillors for said township. After forty minutes or so had expired I notified the ratepayers that I had received no nominations, and receiving none for either old or new, at one o'clock I closed and declared the old reeve and councillors re-elected. The meeting was harmonious in every respect and all apparently satisfied. Since I have heard that the proceedings were illegal. If so, will you write me privately at your earliest convenience as to what course I will take on Monday, Jan. 11th, re the taking of declarations, etc. The ratepayers, I am certain, were of the opinion that by letting the time expire all clerk had to do was to declare the old reeve and council elected.

We are of opinion that the clerk did not pursue the proper course under the circumstances stated. He should have been governed by the provisions of section 218 of The Consolidated Municipal Act, 1903, which enacts that "In case, at an annual or other election, the electors, from any cause not provided for by sections 184 or 185, neglect or decline to elect the members of the council for a municipality on the day appointed, or to elect the requisite number of members, the new members of the council, if they equal or exceed the half of the council when complete, or a majority of such new members, or if half of such members are not elected, then the members for the preceding year, or a majority of

them, shall appoint as many qualified persons as will constitute or complete the number of members requisite; and the persons so appointed shall accept office and make the necessary declarations under the same penalty, in case of refusal or neglect, as if they had been elected."

Municipality Should Pay Full Amount of School Requisitions.

62—J. S.—Has township treasurer to pay full amount of school requisitions or only what is collected, and if the full amount is paid, has that section got to raise that much more the next year to reimburse the township?

The municipality should, through its treasurer, pay the full amount mentioned in the requisition of the trustees of any school section therein. There is no provision empowering the council to charge any portion of the amount which has not been collected to this school section, to be deducted from the amount of their next annual requisition or otherwise. The taxes uncollected should be returned to the county treasurer in the regular way, and by him realized, and paid to the treasurer of the municipality.

Council Not Compelled to Appoint Drain Viewers—Compelling Removal of Fences from Road.

63—J. P. P.—1. Is it compulsory at the present time to appoint two drain viewers to assist the township engineer in locating drains under either The Ditches and Watercourses Act or Ontario Drainage Act?

2. A Government road of 30 years' standing passes through a man's farm, who has gradually narrowed it till it is about three rods wide. Said road may not be the original survey. Has a municipal council power to force the owner of said farm to make it the statutory width without remuneration?

1. There is no provision for the appointment of drainage viewers in cases where the drainage works were initiated and are being constructed under the provisions of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285.) Section 3 of chapter 22 of The Ontario Statutes, 1903, adds section 3a to The Municipal Drainage Act (R. S. O., 1897, chapter 226.) This section provides that "the council of any municipality, at the first meeting of each year, MAY appoint two residents of the municipality to be called drainage viewers, etc." It is therefore optional with councils as to whether they appoint these officials or not. The section does not render such appointments compulsory.

2. The council should ascertain the limits of this road as originally laid out by the Government, by a reference to the Government records, and when it has definitely located the original limits of the road, pass a by-law pursuant to sub-sections 3 and 4 of section 557 of The Consolidated Municipal Act, 1903, requiring the owner of the farm to move his fences off the road to the proper line.

Inspection of Books of School Secretary-Treasurer.

64—A CLERK.—1. Can a clerk or ratepayer inspect or examine the secretary-treasurer's account book of his school section?

Sub-section 1 of section 18 of The Public Schools Act, 1901, provides that the secretary-treasurer of a school section "shall produce when called for by the trustees, auditors or other competent authority, all papers and money belonging to the corporation," and he is required to cause to be prepared and submitted to the annual school meeting the statement mentioned in sub-section 5 of section 19 of the Act, but there is no provision requiring him to produce his books and papers for examination by the clerk of the municipality or any ratepayer in the school section.

Collection of Taxes on Crown Lands.

65—P. C.—A lot in the township is located by A originally. A does no improvements and B steps in and pays half of the Crown Lands dues and claims the lot. At the first assessment the lot is assessed to B, but on appeal to the Court of Revision by A the lot is assessed to him with the distinct understanding that the assessing is to make no difference to the claim of B. Before the collector goes round the Crown Lands Department awards the lot to B. A refuses to pay, as he does not own the lot. Who is responsible for the taxes, and could the municipality sell the lot for taxes after three years?

B is not liable for these taxes, as he is not the "person assessed" for the land within the meaning of section 135 of The Assessment Act, nor does his name appear upon the collector's roll for the year as liable therefor. A is apparently the person liable for these taxes, but if he refuses to pay them, and the amount cannot be made by seizure of his goods, neither the land nor any portion of it can be sold to realize the amount, as A has or had, at the time the assessment was made, no interest in the land. By section 188 of the Act only the interest of the lessee, licensee, or locatee in land, the fee of which is in the Crown, can be sold to realize the amount of arrears of taxes.

County Should Maintain Bridge on Town Line.

66—J. H.—We have a floating bridge at S. Lake in lieu of boundary line between A and B Townships. It is on A's side, but as near as could be put. Now A spends considerable keeping this bridge in repairs. Cannot we compel B to pay its share of repairs?

We are of opinion that Township A cannot compel Township B to contribute anything towards the maintenance of this bridge. Neither municipality has any jurisdiction over this bridge, as it is across a lake forming the boundary line between the two municipalities, and is therefore under the jurisdiction of the COUNTY council. (See sections 613, [sub-section 2], 620 and 622 of The Consolidated Municipal Act, 1903.)

Compulsory Building of Snow Fences.

67—J. McI.—Our township roads are completely filled with snow caused by crooked rail, board and hedge fences, making travelling dangerous as well as slow. Wherever these are wire on one or both sides of the road it is all right.

1. Can a number of ratepayers petition the council to pass a by-law compelling those having rail, board and hedge fences to remove the same and substitute wire instead by giving them two and three years to erect the same at their own expense?

2. If not, can the petitioners ask the council to submit to the ratepayers a by-law providing for the removal of such fences and to erect wire instead?

3. Can the county council take any action in this matter, or would there have to be an Act of Parliament passed to the effect?

1, 2 and 3. Section 1 of chapter 240, R. S. O., 1897, empowers the councils of townships to require owners or occupiers of lands bordering on public highways to take down, alter or remove any fence found to cause an accumulation of snow or drift, and to make compensation therefor. Section 2 of the Act defines the authority of such councils in cases where the owners or occupiers neglect or refuse to construct fences as directed by the council.

Disposition of Petition for Remission of Taxes.

68—J. A. L. Mc.—I have received a petition from a non-resident ratepayer, dated the 31st December, 1903, for allowance in respect of vacancy in tenements, presumably under sub-section 1 of section 74, chapter 224, R. S. O., 1897—one case a factory vacant from Jan. 1st to December 1st, 1903, the other a dwelling vacant from May 14th to Dec. 31st, 1903.

In these cases there is no separate valuation in respect of the buildings.

The factory was assessed with one acre of land at \$5,000, and on appeal was reduced to \$4,000 by the Court of Revision.

The dwelling is assessed with 7 3-6 acres land at \$1,000.

Can the incoming council take cognizance of this petition? If so, what is the proper procedure?

Sub-section 1 of section 74 of The Assessment Act authorizes the *Court of Revision* for a municipality, and not the COUNCIL to receive and decide upon a petition of this nature. We are of opinion that this means the Court of Revision for the year in which the assessment under review was made. The council for the present year has no authority to entertain a petition of this kind, and the Court of Revision for 1903 ceased to exist at the time the term of office of the councillors composing it expired, so that there is now no Court of Revision to which the petition can be presented.

Trustees Cannot Close School for Lack of Attendance.

69—J. H.—1. Can the trustees of a school close a school where there are only five or six going, without the consent of the ratepayers?

2. What would be the first step to take if they cannot?

3. If the trustees have not the power to close it, who has the power to close it?

4. Or can they divide up the section and put it into other school sections?

1. The trustees have no authority to close a school under the circumstances stated either with or without the consent of the ratepayers in the section.

2. Our answer to question number one renders it unnecessary to reply to this.

3 and 4. The steps to be taken in a case of this kind will be found fully set forth in section 32 of The Public Schools Act, 1901.

An Irregular Proceeding at an Election.

70—J. K.—A ratepayer appointed by by-law to act as deputy-returning officer at the municipal election refuses to act. The clerk of the township, who has the appointment, after making efforts to get ratepayers in the division to act and failed, acted as deputy-returning officer in the division himself. Was it legal to do so on the clerk's part?

The clerk had no legal authority to act as deputy-returning officer, under the circumstances stated. The electors present at the place for holding the poll should have chosen from amongst themselves a deputy-returning officer, in accordance with the provisions of sub-section 2 of section 108 of The Consolidated Municipal Act, 1903. We are of opinion, however, that the action of the clerk in this regard was not such an irregularity as would affect the result of the election, and would be so regarded by any Judge before whom proceedings to render the election void might be taken. (See section 204 of the Act.)

Village Council May Appoint Constable—Justice of the Peace May be Compelled to Act—Appointment of J. P.

71—RATEPAYER.—1. Has the council of an incorporated village power to appoint a constable?

2. Can a Justice of the Peace be compelled to act in his capacity?

3. What steps should be taken in order to have a Justice of the Peace appointed?

1. Yes. See section 493 of The Consolidated Municipal Act, 1903.

2. Yes. (See Seager's Magistrates' Manual, pages 62 and 251, and the cases therein cited.) Each case, however, depends to a very great extent on its own particular circumstances. Where the Justice is required by law to exercise his judicial discretion, he is not at liberty to arbitrarily refuse to perform the act in question, or to refuse to consider the matter; and if he does so, or if he by wrongly deciding a preliminary point of law, or upon extraneous considerations or otherwise (upon a mistaken view of the law) improperly refuses to hear a case, or to do what the law provides that it is his duty to do, the court will order a mandamus. But if he really and *bona fide* considers the matter, and exercises his

discretion, his decision, however erroneous, will not be interfered with by mandamus; but it is a ground of appeal from his judgment.

3. It should be brought to the attention of the Lieutenant-Governor by petition or otherwise, that the appointment of a Justice of the Peace, is necessary in the locality, and he will probably appoint a suitable and proper person to act in this capacity, pursuant to the authority conferred on him by section 3 of chapter 86, R. S. O., 1897.

Same Person May be Constable, Assessor, Collector and Sanitary Inspector in Village.

72—SUBSCRIBER.—Is it legal for village council to appoint a constable whose duties shall be to fill the office of assessor, collector, constable and sanitary inspector, the object being to employ a man at a yearly salary to devote all his time to looking after all the duties possible?

The council of a village may appoint a constable under the authority of section 493 of The Consolidated Municipal Act, 1903. The same person may be appointed to act as assessor, collector and sanitary inspector for the village, as these offices are not in any way incompatible.

Procedure to Unseat Disqualified Trustee—Proceedings at Nomination Meeting.

73—J. D.—1. A school trustee sold a stove to the board and was paid by the treasurer. Should the proceedings to vacate his seat be by *quo warranto* or by complaint to the County Judge and order calling the parties before him in a summary manner on notice to parties?

2. Is it necessary that the electors who propose and second a nomination for reeve and councillor should actually be present at the nomination meeting when the written nomination is handed to the clerk or person presiding at the nomination meeting?

1. Proceedings to have the seat of this trustee declared vacant should be begun by the complaint of two ratepayers of the section or of the remaining trustee or trustees to the County Judge. (See section 105 of The Public Schools Act, 1901.)

2. The nominator and seconder of a candidate should both be present at the nomination meeting.

Qualification of Auditor.

74—A. G. S.—Is a public school teacher who is and has been for years teaching in one of the schools in a township disqualified from acting as one of the auditors of the same township by reason of his being engaged as teacher in the school section?

No.

Assent of Electors Not Required to By-Law Commuting Statute Labor.

75—D. J. S.—Is a by-law legal enforcing commutation of statute labor passed by a council without vote of ratepayers?

Yes. Prior to the enactment of sub-section 1a of section 533 of The Consolidated Municipal Act, 1903, (by section 105 of The Municipal Amendment Act, 1903,) a township council had no authority to submit a question of this kind to the electors of the municipality, and it was improper to do so. The council had power to pass a by-law of this nature of its own motion either pursuant to section 103 of The Assessment Act or sub-section 2 of section 561 of The Municipal Act. Since the enactment of sub-section 1a of section 533 of The Consolidated Municipal Act, 1903, it is optional with a township council as to whether it submits a question of this kind to the vote of the electors of the municipality or not.

Assessor Not Required to Have Property Qualification.

76—J. B. M.—What is the property qualification of an assessor for a township municipality, and can assessor qualify on wife's leasehold?

It is not necessary that the assessor of a township municipality should possess any property qualification.

Addresses of Guarantee Companies.

77—A. S. L.—Can you direct me how to get best company to become security for collector's bond?

Any one of the following companies will answer your purpose:

The London Guarantee & Accident Co.—D. W. Alexander, Toronto, general agent for Canada.

Employers' Liability Co.—F. Stanliffe, manager, 1722 Noter Dame St., Montreal; W. J. Woodland, 23 Toronto St., Toronto, Ont.

Guarantee Co. of North America—Y. M. C. A. Building, Dominion Square, Toronto, Ont.

American Surety Co.—56½ King St., Toronto.

Time for Making Assessment.

78—J. R. W.—Our assessor would like to assess during the summer. What is the latest law and necessary proceedings?

The only provision made for the making of the assessment of a TOWNSHIP other than during the period mentioned in sections 55 and 56 of The Assessment Act, is to be found in section 61 of the Act. Sub-section 1 of the latter section provides that "COUNTY councils may pass by-laws for taking the assessment in towns, TOWNSHIPS and villages, between the first day of February and the first day of July."

Granting of Wire Fence Bonus.

79—R. T. A.—Would a by-law be legal paying bonus of say 25 cents per rod to assist people to put up wire fences along highways to prevent snow from filling up and blocking the road?

Section 1 of chapter 240, R. S. O., 1897, empowers the councils of townships to make compensation to owners of lands adjoining highways therein, who erect wire or such other description of fences along the highways as in the opinion of the council will prevent the accumulation of snow during the winter months.

Time of Meeting of Ratepayers for Sanction to School Loan.

80—T. G. McN.—A school section in this municipality intend building a new school. Last September a meeting of the ratepayers was called for the purpose of asking for debentures. Is it legal for the new council of 1904 to go ahead and get out the debentures?

The Public Schools Act, 1901, does not limit the time within which a resolution of this kind shall remain valid and binding on the parties concerned. The trustees should, however, apply to the council for the issue of the debentures required within a reasonable time after the sanction of the ratepayers has been obtained in accordance with sub-section 1 of section 74 of the Act. We cannot say that there has been unreasonable delay in this case, considering the season of the year. The trustees probably did not intend to build until the spring, and if the sanction of the ratepayers was obtained, as required by the Act, the council should accede to their request and pass the necessary by-law for the issue of the debentures.

Support of Indigents—An Electric Co. By-Law and Agreement Need Not be Registered.

81—E. B.—1. We have an aged widow living on a farm of 180 acres, assessed, and is reported to be in want for food and fuel and owner of same. Who should look after her, and should not her board and attendance come out of the estate? She has a son in the asylum, only him of a family.

2. We have a by-law giving power of putting up poles for electric wires on concession roads and Electric Co. have given the municipality an agreement to indemnify the township against actions at law by persons receiving serious accident from these electric wires. Should not this by-law and agreement be registered?

1. We cannot reply to this until we are furnished with definite information as to the nature of this widow's interest in the land on which she resides, or in the estate, out of which she claims the right to be supported.

2. No.

Township Council Cannot Make Police Trustees Pay Part of Clerk's Salary.

82—A SUBSCRIBER.—Our township clerk is not satisfied with the salary and claims he should have a raise, on account of there being two police villages in the said township. Has the township council power to make police villages pay part of the township clerk's salary and in what proportion?

A township council has no such power.

Collection of Commuted Statute Labor.

83—M. S.—Has a township council the power to levy a special rate on the dollar of a man's assessment for the purpose of allowing him to pay this tax instead of doing his statute labor, or is a man allowed only to pay a certain sum per day for the number of days of statute labor he is entitled to perform? For instance, a man may be assessed \$2,500 and have five days' of statute labor to perform. Could the council lawfully allow him to pay a certain number of mills on his assessment of \$2,500, or could they only allow him to pay a certain sum for each of his five days?

Both section 103 of The Assessment Act and sub-section 2 of section 561 of The Consolidated Municipal Act, 1903, authorize the passing of by-laws by township councils providing for the commutation of statute labor to a certain definite money payment per day. There is no provision authorizing a council to pass a by-law providing for the levying of a certain rate on the dollar on all the rateable property in the municipality in lieu of statute labor. In the case cited, the land owner should be required to pay a sum certain for each day's statute labor for which his land is liable. Section 101 of The Assessment Act, and sub-section 6 of section 561 of The Consolidated Municipal Act, 1903, empower township councils to entirely abolish statute labor and the performance thereof, and if this is done the amount required for keeping the roads in repair will have to be provided for in the general rate to be levied on all the taxable property in the municipality.

An Irregular Equalization of Union School Assessments.

84—C. H. S.—School section 16 is a union section. The assessor of one township sent his son (he being sick.) With the assessor of the other township they equalized the assessment. The tax was collected accordingly to equalization. The section treasurer notified the clerk verbally that the section would not submit to it. The equalization was made 9th of June. The clerk was notified the 6th of July. Will the equalization hold for the three years?

Section 54 of The Public Schools Act, 1901, authorizes the assessors of the several municipalities concerned to meet and equalize assessments of the union school sections in their respective municipalities, but does not empower any such assessor to perform this work through the agency of any other person, as was done in this case. What was done appears to us to have been a nullity, and the union school section assessments should be equalized this year in accordance with the provisions of the above section. The statutory period since the enactment of section 3 of chapter 32 of The Ontario Statutes, 1903, is five instead of three years.

Collection of General School Rate in Union Section—The Company Should Pay the Taxes—Building Tramway on Highway of Municipality—Taking Timber from Government Land for Road Repairs.

85—A. A. Y.—1. We have in this municipality a union school, the rate of assessment being \$5,000 and \$7,500, our assessment being the lesser. We have paid the trustees of said school \$60.00 as our share of township grant. Is this amount all they are entitled to, or should we pay the half of township grant, viz., \$75.00? Does the same rule apply re section rate?

2. A company doing business in this municipality were taxed in 1903 for bark and temporary buildings on one lot and on logs on two other lots. Said company refused to pay, it being personal property, claiming such to be exempt for the reason that they are indebted for money expended in cutting and skidding the logs to an amount more than the value of the timber where it lay. Does this contention hold good or have we the right to taxes on such property?

3. The same company proposes operating a steam haul on our main road leading into and through village in this municipality. Can we legally stop the running of the same? and what course should we pursue in doing so?

4. Can we take timber to repair bridge off Government limit under license in this municipality? or for the same purpose off limit in an adjoining municipality without committing trespass?

1. In addition to its share of the school section rate, the council should levy on the rateable property in a union school section located within the limits of the municipality, its share of the township school levy, as provided in sub-section 2 of section 70 of The Public Schools Act, 1901, and pay it over to the trustees of the union school section.

2. This company might have had its assessment for these logs and timber reduced or struck off had it appealed to the township Court of Revision within the time and in the manner prescribed by The Assessment Act, and proved to the satisfaction of the court that the facts were such as entitled them to take advantage of the provisions of sub-section 24 of section 7 of The Assessment Act. Since the company did not see fit to appeal within the prescribed time, but allowed its assessment to stand, it cannot now escape payment of the taxes calculated on its assessment. (See section 72 of The Assessment Act.)

3. The company may be indicted for placing an unlawful obstruction on the highway, unless it has obtained authority from the council under a by-law passed pursuant to section 697 of The Consolidated Municipal Act, 1903, to construct tramways and other railways along the highway.

4. No.

Council Cannot Compensate Owners for Sheep Killed on Highway.

86—J. H. McL.—At the time our townships were organized all kinds of stock were allowed to run at large. Since that time by-laws were passed forbidding certain animals to run. Sheep are allowed to run and we have a by-law levying a tax on dogs and have been in the habit of paying for sheep killed by dogs. According to the statutes and forms of affidavits to be taken by parties getting sheep killed by dogs which I received from your office some time ago says plainly that sheep must be enclosed, and not running at large on the highway or unenclosed land. I maintain that when we pass a by-law allowing them to run that we cannot be compelled to pay for them. Have our council done wrong in paying for sheep that were killed on the highway or have we conflicted with the statute by paying for them, the same plainly saying that sheep must be enclosed?

If the owner of sheep allows them to run at large on the highways of the municipality, he does so at his own risk, and is entitled to receive no compensation from the council for any sheep or lambs that may be killed by dogs while so running at large. Section 20 of chapter 271, R. S. O., 1897, provides that "the owner of any sheep or lambs killed or injured while running at large upon any highway, or unenclosed land, shall have no claim under this Act to obtain compensation from any municipality."

Payment of Assessor for Equalizing Union School Section Assessment.

87—P. P.—In the matter of equalizing union schools of two different townships, is it the municipalities or the union sections themselves that should pay the assessors concerned for doing this work? Some are of the opinion that the sections equalized should foot this bill, not the municipalities.

This matter is settled by section 4 of chapter 32 of The Ontario Statutes, 1903. This section provides that "the cost of proceedings under the said section 54, including the fees of assessors and arbitrators, shall be borne and paid by the municipality in which the union school section is situate, and in case such section includes portions of two or more municipalities, the said cost shall be borne and be paid by the municipalities in the same proportion as the equalized assessments of the municipalities bear to each other."

Council Cannot be Compelled to Maintain Ferry.

88—A. R.—Can a council be compelled to maintain a ferry under the following conditions? A ferry has been built by the council at two different times. A public road leads up to the ferry on one side; on the other side the road is not used much and a gate is on it in one place; where the ferry crosses to is not an island but a long neck of land. By going five or six miles you can get around the water to go to one village, and to another village a bridge is built. Only about six or seven families would use this ferry when they want to go to one village; if to the other no ferry is needed. The last ferry was built about six years ago. The parties interested would build the ferry if council would find material.

No. Section 591c of The Consolidated Municipal Act, 1903, provides that the council of any township, etc., MAY pass by-laws for the construction, leasing and operation of such ferries, etc., and MAY make an annual grant for the purpose of maintaining and operating such ferries or ferry-boats, or any one or more of them. It will therefore be observed that it is optional with the council as to whether it takes advantage of the provisions of this section or not.

Collection of Sums Placed on Collector's Roll in Error.

89—H. R. Y.—Your answer to question No. 6 in the January issue is thought by some not to be in the interests of good accounting. Would it not be better to require all who may be overcharged on the collector's roll to pay the tax and receive a refund from the treasurer in the usual way?

The council may instruct the collector not to collect overcharges or errors in his roll. This should be by resolution, specifying names and amounts not to be collected. A certified copy of the resolution should be forwarded by the clerk to the collector and treasurer.

An Irregular Sale of Timber on Road Allowance.

90—J. CLERK.—Eighteen years ago Mr. M. received from the municipal council of R. an agreement bearing the corporate seal, of which the following is a copy:

Moved by W. J., and seconded by R. H., That F. M. do be granted all the timber on proof line, between lots five and six, from the ninth concession to the twelfth concession, in consideration of the said F. M. clearing all brush and timber off the said road.

This is to certify that the above motion was passed by the municipal council, on the eighteenth of January, 1886.

SEAL.

J. R., Township Clerk, R.

This motion is not recorded in the minutes of the council. Mr. M. did not cut all the timber off at that time, but he brushed the road. He wishes now to clean off the timber.

Is he entitled to all the timber growing there at the present time, or just what was there at the time of agreement, or will the law allow him to take any of it?

We doubt very much whether the council had power to pass the above resolution, and, in addition to this, we are of opinion that the grantee has lost his right to the timber, if he ever acquired any right to it under the resolution, by lapse of time.

Vote on By-Law to Erect Township Hall—Payment of Cost of Court Room for Division Court Sitings.

91—J. H.—I. I enclose slip which was voted on at the municipal election and carried "Yes" by a good majority. Now cannot the council go on and build a hall without submitting the matter to the ratepayers again?

Township of O., January 4, 1904.

Are you in favor of a By-Law being passed to build a Township Hall at S. Lake?

YES

NO

2. There is a Division Court held here and the townships in the district pay proportionately for use of the school house where it is held. Cannot this money be collected if the municipality build a township hall?

1. The council was not BOUND to submit this question to the electors, but could have passed a by-law providing for the erection of a township hall of its own motion, pursuant to sub-section 1 of section 534 of The Consolidated Municipal Act, 1903. Since the enactment of section 105 of chapter 18 of The Ontario Statutes, 1903, however, it has been optional with a township council as to whether it submitted a question of this kind to the electors or not. It will be necessary to submit the by-law to the electors before its final passing by the council, for the raising of the amount and the issue of the necessary debentures securing its repayment. (See sub-section 1 of section 389 of The Consolidated Municipal Act, 1903.)

2. Sub-section 1 of section 11 of chapter 60, R.S.O., 1897, provides that "the municipality in which a Division Court is held shall furnish a court room and other necessary accommodation for holding said court, not in connection with an hotel." Sub-section 3 provides that "where a municipality, etc., furnishes a court room and other necessary accommodation for a Division Court as aforesaid, etc., it shall be entitled to recover from any other municipality wholly or partly within the division for which such court is held, such reasonable share of the cost of providing accommodation for holding the court as shall in that behalf be decided and ordered by the Judge of the said court, etc."

Adoption of Previous Year's Assessment in Districts—Expenses of Indigent Lunatic.

92—T. W. M.—1. Is it legal for our council to adopt the assessment roll for 1903 for the following year without appointing a new assessor?

2. Can our council be compelled to pay for either board or expenses in any way of a lunatic living in another township at the time she was taken crazy, she having worked in our township some months before. If so, can we get our money back?

1. Yes, since this township is in one of the territorial districts. Sub-section 1 of section 42 of chapter 225, R.S.O., 1897, provides that "the council for the year following the return of the first assessment roll may by by-law adopt the assessment therein, as finally revised, as the assessment for that year." And sub-section 2 provides that "the council may by by-law alter and fix the time for making the assessment in the municipality, and may by by-law adopt the assessment of the preceding year, as finally revised, as the assessment (subject to revision, as herein provided for in the case of the first assessment) on which the rate of taxation for that year shall be levied, etc."

2. The council is not in any way responsible for this account.

Power to Take Gravel from Road—An Illegal Percentage Resolution—Jurisdiction of Police Village Over Road.

93—ENGINEER.—1. Some few years ago there was a gravel pit opened on the side of the road. The pit now has a face of about 17 feet. When can the owner of the adjoining farm collect pay for gravel?

2. Does all the gravel outside the line fence belong to the road or can he claim a slope of the gravel?

3. On the 15th of December, 1903, the municipal council passed a motion of council inflicting a penalty of 5% on all taxes not paid on December 24th, 1903. Could they legally do so?

4. We have a police village in this municipality. The county by-law forming said village describes it as being composed of lots 23, 24, 25 and 26, on a certain concession. Between lots 22 and 23 there is a sideroad. Now how much should the police village pay toward keeping up said sideroad? The village claim that they do not go any further than the line fence of lot 23.

1. The owner of the land adjoining the gravel pit on the road is not entitled to any pay for gravel removed until entry is made on his land and gravel removed therefrom.

2. All the gravel on the road allowance belongs to the township. The latter, in removing this gravel,

should be careful to do so in such a manner as not to cause a subsidence of the soil, whereby the fences of the adjoining owner would be destroyed or injured or his lands damaged.

3. We are of opinion that the council had no authority to pass this by-law. A by-law of this kind should be passed by a council intending to take advantage of the provisions of section 60 of The Assessment Act, as enacted by section 4 of chapter 27 of The Ontario Statutes, 1899, prior to the delivery of the collector's roll to the collector, so as to enable him to give to the ratepayers the notice mentioned in sub-section 4.

4. We do not think that the trustees of the police village can be required to do anything towards the maintenance of this sideroad.

Procedure in Opening New Roads.

94—R. A. K.—It has been customary in this municipality for the council to purchase right of way and open up deviation roads simply by motion of council. For instance, last year the council passed a motion to pay a certain party a certain sum for a right of way for a deviation road through a corner of his lot. The council made no survey and holds no deed of the land, but the receipt which they hold from the party selling the land states that the amount is in payment of a right of way through a certain lot. Statute labor has been performed on the deviation. See chapter 223, section 598, R. S. O., 1897.

1. Is this a legal way of opening up deviation roads?

2. If not, what steps should be taken by the council to make this title to said roads good?

1 and 2. The council has not taken the proceedings prescribed by law for the opening and establishing of this highway, and the section quoted does not remedy the matter. The council should pass a by-law pursuant to the provisions of section 637 of The Consolidated Municipal Act, 1903, after it has strictly observed the preliminary proceedings mentioned in section 632. If the council and owner of the lands required for the purpose of the road cannot agree as to the amount of the compensation to be paid to the latter, the question should be settled by arbitration pursuant to the provisions of section 437 of the Act.

Collection of School Rates from Ratepayers a Long Distance from School.

95—P. S.—Part of our municipality is very thinly settled and a number of ratepayers are residing at such distances from the nearest school that they are not included in any organized school section, and of course are not paying school section rates. The municipal school rate referred to in section 70 of Statutes and Regulations respecting public and high schools, however, has been always levied against and collected from their assessed property at an equal rate with all ratepayers residing within an organized school section. Some of the ratepayers first referred to are refusing to pay their municipal school rate, 1903, claiming that said rate is illegally levied against their property and should only be levied against the assessed property of those ratepayers who reside in organized school sections. Has our council heretofore acted legally in levying said rates as they did, or are the ratepayers correct who refuse to pay them?

This is a municipality in an organized district, having county organization, and therefore sub-section 3 of section 25 of The Public Schools Act, 1903, has no application. Sub-section 1 of section 70 of the Act provides that "the municipal council of EVERY township shall levy and collect by assessment upon the taxable property of the public school supporters of the whole township in the manner provided by this Act and by The Municipal and Assessment Acts the sum of \$150 at least for EVERY public school which has been kept open the whole year exclusive of vacations." This sub-section applies to ratepayers residing a long distance from a school house as well as to those living close at hand, and we are of opinion that the council has acted legally in making this levy from year to year in accordance with the provisions of the above sub-section, and that none of the ratepayers can escape payment thereof.

Fees of Reeve and Clerk as Members of Local Board of Health—Generally.

96—C. M.—1. Have the reeve and clerk of a municipality a right to pay for their service attending Board of Health when the board meets the same day the council sits?

2. Have they any right to any pay outside of the salary they receive for their service as reeve and clerk of the municipality?

1. The law makes no provision for the payment of any fee to the reeve or clerk for their attendance at the meetings of the board.

2. The reeve of a township municipality is entitled to such remuneration as he is allowed by by-law passed pursuant to sub-section 1 of section 538 of The Consolidated Municipal Act, 1903, or such sum as the municipality may see fit to allow and pay him for acting as a commissioner, superintendent, or overseer, over any road or work undertaken and carried on in part or in whole, at the expense of the municipality, under the authority of sub-section 1 of section 537. As to whether the clerk is entitled to any pay for services performed in his capacity as such clerk, in addition to the salary allowed him by the council, depends upon the arrangement entered into between him and the council at the time of his appointment.

Powers of Township Council to Sell and Purchase Roads.

97—H. J. T.—1. Has the council of a township municipality the power to sell an original road allowance and purchase another road to be used instead of original roads?

Yes, if it passes a by-law for the purpose pursuant to the provisions of section 637 of The Consolidated Municipal Act, 1903, after it has strictly observed the preliminary proceedings mentioned in section 632 of the Act.

Fees of Clerk as Returning Officer.

98—R. J.—Can a clerk charge a municipality for acting as returning officer on day of nomination? If so, what should be the fee, or is that day included in his salary as clerk?

This depends upon the nature of the arrangement entered into between the clerk and the council at the time of the former's appointment. It is part of the duty of a township clerk to act as returning officer at municipal elections, and unless the council at the time of his employment agreed to allow him extra pay for acting in that capacity he would not be entitled to any sum additional to his salary.

When Delivery of Copy of Assessment Roll Should be made to County Clerk.

99—D. D.—1. Why is it that county clerk refuses to accept recapitulation of Assessment Roll, but insists on having a complete copy of the roll as made by the assessor?

2. Do not the statutes mention that a recapitulation or summarized statement is sufficient for him?

Section 7 of chapter 27 of The Ontario Statutes, 1899, added 83a to The Assessment Act. This section is as follows: "Notwithstanding anything in the preceding section contained it shall be lawful for the council of any county to pass a by-law permitting the clerks of local municipalities instead of transmitting a copy of the roll to transmit a summarized statement of the contents of the roll, showing the total population of the municipality and the total assessment of each of the various classes of property liable to assessment, but the clerk of every municipality shall, nevertheless, transmit a copy of the roll, showing the total population of the municipality and the total assessment of each of the various classes of property liable to assessment, but the clerk of every municipality shall, nevertheless, transmit a copy of the roll to the clerk of the county in every third year and whenever in other years he may be required so to do by the County Judge or by resolution of the county council."

The penalty for default in performance of the duties under this section or under such by-law upon the clerk of a local municipality shall be the same as in the preceding section. It is not stated whether the council of your county has passed a by-law in accordance with section 83a or not. You will observe that it is optional with county councils as to whether they pass by-laws in accordance with section 83a or not. If the council of your county has not passed such a by-law, the provisions of section 83 still govern, and the clerks in the several municipalities in the county will be required to send copies of the assessment roll to the county clerk, notwithstanding the passing of section 83a.

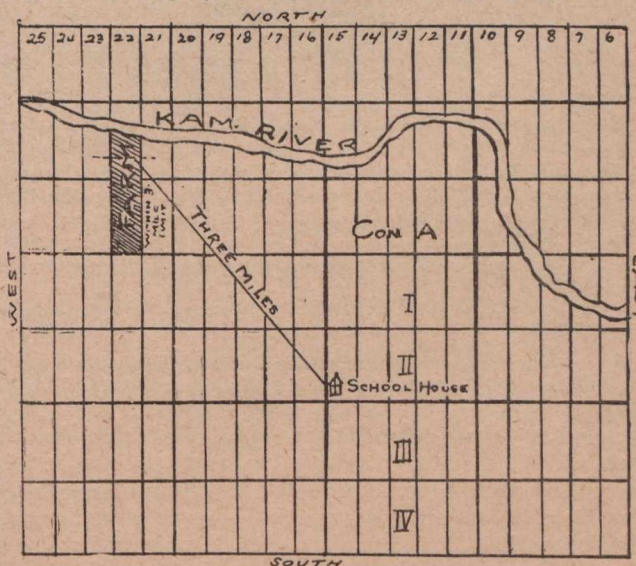
Procedure in Opening New Road.

100—H. F.—In opening up a road through a party's land as per section 632, is it necessary to first pass a by-law to have the road surveyed. In the year 1901 our council instructed by resolution one of its members to employ a surveyor and survey a deviation through a party's lands, which he did without doing any damage to the property. The council at the same meeting instructed the clerk to draft a by-law and post up the necessary notices as per section 632, which he did. The council at its next meeting, after considering the by-law, decided to not pass the by-law. At our last meeting in January, 1904, the party owning the lands put in a bill for fifty dollars for trespassing, on the grounds that the council instructed the survey to be made by resolution instead of by by-law.

The information which you desire is not perfectly clear, but we take it that you wish to know whether the municipality has rendered itself liable to the party through whose lands the road was surveyed for damages, under the circumstances stated. The land-owner's right to damages, if any, is the same as if the council had passed a by-law authorizing the survey to be made, though the forum to which he would have to go would not be the same. It is, however, stated that the surveyor did not do any damage. If this is true, the land-owner cannot recover any.

Payment of School Taxes by Ratepayer Over Three Miles from School House.

101—J. A. M.—Mr. A objects to paying his school tax on a piece of land which he claims to be outside the three-mile limit. The council contend that it is within the three-mile limit. So to-day it was measured on the map and found that this piece of land, consisting of about 120 acres, was nearly all covered by the three miles, about twenty or twenty-five acres of the remote end being outside the three-mile limit. The number of the lot being twenty-two, concession "A." The blocks inside the heavy lines are a mile and one-fourth (1 1/4) each way. I think I have made the matter plain in the accompanying map. The school house is in the south-



west corner Lot 15, Con. 3, A's farm butts on the River K. The part of the farm south of the dotted line is as far as the three-mile reaches, the distance from the dotted line to the river is the land outside the three miles.

This section was laid out some years ago into a school section, and no kick has been made till now. The section includes Lots one and twenty-five, and from concession A to six, inclusive.

We are of the opinion that A is liable to pay the taxes upon the whole of his lands.

Vote on By-law to Bonus Railroad—Collection of School Debenture Rate.

102—SUBSCRIBER—1. Can a township council be compelled to take a vote on a by-law bonusing a railroad. If a petition is presented is their any particular number of petitioners to be on petition before a vote can be taken on above bonus by-law?

2. A union school section is formed and about twelve farms taken from one of our township school sections, the balance of union section taken from another township, thus forming a union school section. A school was built in the last named township and about 15 years' debentures were issued for payment of said school. One of the twelve farms in our township called A was in this union school section, and the debenture tax and ordinary school tax was paid to above union school for about three years from farm A, then a change of owners took place of farm A, and the owner rented said farm to B, and B being a Roman Catholic gave the necessary notice and withdrew from this union school section and joined a Roman Catholic separate school. Then by some neglect this debenture tax was not paid for three years. Can we collect this debenture tax yet from farm A? How would we have to go about it? The tenant is to pay all taxes according to agreement with owner of the farm.

1. The council of a township cannot be compelled to pass a by-law providing for the granting of a bonus to a railway company, either on being requested to do so by petition or otherwise. Sections 694 and 696 of The Consolidated Municipal Act, 1903, which authorize the granting of bonuses of this kind, render it optional with the councils of townships as to whether they pass the necessary by-law or not.

2. There is no way of now collecting this debenture rate.

Collection of Arrears of Taxes from Railroad.

103—A. W. W.—The T. B. & P. R. R. had arrears of taxes for the years 1897 to 1901 inclusive, said arrears with interest added amounted to over \$109. In 1902 they paid the collector for that year the taxes of 1902, and offered to compromise the arrears on the basis of sixty cents on the dollar for taxes in arrears.

The arrears had never been placed in the county treasurer's hands for collection and it was the township treasurer who had been endeavoring to obtain the arrears from the company and who furnished the statement of arrears of \$109.

The council at a regular sitting passed a motion accepting the company's offer as below set forth.

Moved by _____, seconded by _____, that the council of the municipality of _____, accept the offer of the manager T. B. & P. R. to pay into the hands of tax collector forthwith the sum of sixty cents on the dollar on all arrears of taxes due the municipality by the said T. B. & P. R. R., and the said collector's receipt shall be a sufficient clearance for the same.—Carried.

Collector went to the company and got a check equal to sixty cents on the dollar for bare taxes and gave company receipt in full.

The municipal council was not satisfied and in settling up with the collector deducted from his salary some \$11, being the sixty per cent. difference on the accumulative interest included in the arrears of \$109.

1. Was the council right in charging the difference to the collector?

2. Could the council defend an action at law if the collector sued for the \$11?

P. S.—These arrears were not included in the collector's roll of 1902 and the township treasurer claims that he only could collect them.

1 and 2. If the council were dissatisfied with what the collector did they should have refused to accept the money, and should have instructed him to go back to the company and get the balance. We cannot see how the council acquired a lien upon the \$11.00 and the right to deduct it from the collector under the circumstances. We may also say that we do not think that the council could have enforced payment of any part of these arrears and for this reason the council is just so much ahead.

Establishing Deviating Roads Between Townships.

104—R. H. F.—1. Can two adjoining townships, each in a different but adjoining county, by their respective councils pass by-laws for a deviation of a township dividing line or boundary, which is also the county dividing line or boundary, a portion of said boundary line being impossible to make a travelled road of? If such townships can do so, state section of Municipal Act that gives them the power.

2. Can aforesaid township councils pass by-laws assuming said deviation as a continuance of the boundary line in lieu of the part that is unfit to make a road of? If they can, state section of Act that gives such power.

3. If said township councils have such power, and one of them is willing to pass such by-laws, but the other is unwilling and refuses, can the one unwilling be compelled to pass them? If such council can be compelled, state section of Act giving such power.

4. If such township councils have not such power, have the respective county councils the power to do so, and under what section of the Act?

5. Could sections 654 and 556 of The Municipal Act in which the word "opening" occurs be so construed as giving power to cause deviation hereinbefore named to be made?

1, 2, 3, 4 and 5. The effect of sections 620 to 622 inclusive is to give jurisdiction to the local municipalities over a road forming a boundary line between them as well as between two counties of which they form a part, and we are of the opinion that the two local municipalities may unite and agree upon opening a deviating line so as to obtain a practicable line of road under the authority of section 637 of The Municipal Act, taking care to pass by-laws for the purpose and observing the provisions of section 632. But we do not think that one municipality can compel the other to unite with it for the purpose of establishing such a road.

Council Should Not Appoint Officers by Tender.

105—P. K.—1. Does the following motion include clerk?

That this council ask for applications for the several offices in the gift of the council of 1904.—Carried.

2. Where a Councillor moves or asks to pass a by-law to ask for applications and gets no seconder, can the council engage the present clerk without putting in his application, if not what steps can the said councillor take?

1. We are of opinion that it does.

2. The council can appoint as clerk the present incumbent of the office, or any other person whom it may consider competent to discharge the duties, whether applications are filed or not. The council is pursuing an illegal course in advertising or calling for tenders or applicants for any office in its gift. Sub-section 2 of section 320 of The Consolidated Municipal Act, 1903, provides that "no municipal council shall assume to make any appointment to office, or any arrangement for the discharge of the duties thereof by tender or to applicants at the lowest remuneration."

Mode of Measuring Bridges.

106—T. B. M.—We have a bridge in the township of D that we are trying to get the county to take over as a bridge that should be maintained and kept in repair by the county corporation, it being over 300 feet in length and used by other municipalities. The bridge has a stone abutment built at each end of the bridge, the timber of the bridge is resting on the abutments but the covering of the bridge only commences at the inside of the abutment. Can we measure from outside of the abutments from the shore of the river, or can we only measure from where the covering of the bridge begins or from the inside of the abutments. If we can only measure the plank covering it will not be 300 feet. Would you be good enough to give your opinion whether those abutments can be counted as part of the bridge or not?

We are of opinion that a bridge which measures over 300 feet from one end of the artificial structure to the other, including the abutments in the measurement, falls within the purview of section 617a of the Consolidated Municipal Act, 1903.

Duties of Collector as to Seizure for Taxes.

107—H. R.—A mill owner owns a limit of timber land composed of about fifteen lots of about 100 acres each in a municipality of the county of B. The man owning the property has neglected to pay his taxes. His property is parceled out in parcels of three or four acres in a place in different corners of the same municipality. The owner is assessed as a non-resident.

1. Must the collector look for property such as cut timber to distraint on each lot separately, or may he seize anywhere he finds it, or on the group or parcels of lots for the combined taxes of the group irrespective of which particular lot it may happen to be?

2. When the whole property of the mill owner is in the same municipality might the collector legally seize or distraint timber enough on any one parcel for the taxes against all his property in the municipality?

3. What is your interpretation of the meaning of the word "parcel" in the phrase each parcel of vacant property 62, Vic. C. 27, S. 10? Sub-section 1, page 9, of your Collector's Guide, top of page.

1, 2 and 3. If the owner of the several parcels of land in respect of which these taxes are payable is assessed for the premises, and his name appears on the collector's roll for the year as liable for the taxes, and if the owner after due notice or demand (as the case may be) has neglected or refused to pay the amount, the collector may seize any goods of the owner, *wherever they may be found within the county*, and sell them to realize the amount. The proviso added to clause 1 of sub-section 1 of section 135 of The Assessment Act by sub-section 1 of section 10 of chapter 27 of The Ontario Statutes, 1899, applies only to cities and towns and *other local municipalities having power to sell lands for the non-payment of taxes*. The township interested in this case is one located in an organized county, and has no power to sell lands therein for the non-payment of taxes.

What Constitutes a Public Road—Reeve May Move or Second a Resolution.

108—W. J. H.—In our township we have about five miles of roads situated mainly on different sidelines which have been travelled for years and on which considerable labor has been expended. The council however has not passed any by-law opening up these roads as public highways, although they have divided them into road divisions for Statute Labor purposes.

1. Are these roads public roads?

2. Is the council liable for damages for accidents occurring thereon?

3. Has a reeve any right to propose or second a motion in a council meeting?

1. We cannot answer this question until we have received further information as to whether these roads are located on original road allowances, or if not, how they originally came to be dedicated to the public for use as public highways, and when.

2. As long as the council allows these roads to remain open, and expends money and statute labor in keeping them in repair, it will be liable for damages occasioned by accidents happening by reason of their being out of repair.

3. Yes. See section 274 of The Consolidated Municipal Act, 1903.

Assessment of Dogs.

109—W. M.—1. Can I as Assessor assess a Bitch for \$1.00 that has been operated on by a veterinary surgeon to prevent her from breeding?

2. Can a council board pass a by-law to the effect that I may assess such a bitch for \$1.00.

1. Yes.

2. The council may pass a by-law pursuant to sub-section 3 of section 540 of The Consolidated Municipal Act, 1903, providing for imposing a tax of \$1.00 upon the owners, etc., of ALL bitches in the municipality, which will include one of this particular kind.

Appointment of Park Commissioners.

110—ENQUIRER—Re Park Commissioners, 46 v, c. 20, s. 5.

1. In forming the board of park commissioners, has the mayor power to nominate more than six to the office or is he confined to six nominations only?

2. If the mayor refuses to nominate more than six and the council refuses to elect the persons so nominated, what is the course to be pursued?

3. Is the council compelled to elect the persons nominated by the mayor, or in the event of the council rejecting any or all of the nominations, is the mayor in duty bound to continue nominating until the council is satisfied and the commission complete?

4. In the event of the commission not being appointed at the first regular meeting of the council are the appointments legal if made at a subsequent meeting?

1. The statute governing this matter is now chapter 233, R.S.O., 1897. Section 5 provides that the Board of Park Management shall be composed of the mayor and six other persons, residents of the town, but not members of the council, and shall be appointed by the council on the nomination of the mayor. If any of the six persons first nominated by the mayor are not acceptable to the council, the mayor may proceed to nominate other persons until the requisite number, agreeable to the council, has been obtained.

2. The performance of these duties is compulsory on the mayor and the council, and if either makes default in this regard, the carrying out of the provisions of the Act may be enforced by mandamus.

3. Our reply to question number one will cover this also.

4. Yes. Sub-section 7 of section 6 of the Act provides that "if, for any reason, appointments are not made at the said time (that is, at the first regular meeting of the council after the passing of the by-law under the Act) the same shall be made as soon as may be thereafter."

Enforcing Payment of Tax Percentage.

111—J. C.—A township council passes a by-law to allow a rebate of 5% on all taxes paid by December 15th and to add 5% on the first of January on all unpaid.

Would this in any way interfere with the collector making collections of taxes by distress any time after the first of January and collecting the additional 5% as well?

No.

Irregular Election of Councillors.

112—E. G.—1 We called a nomination according to Statute but as there were no ratepayers present but the reeve, one councillor and the clerk they thought they could not legally nominate themselves so held no nomination. Can the present council continue in office owing to the neglect of ratepayers to attend to nomination, they the council being satisfied to do so. Or should they have called another nomination? A meeting was held by the council on January 11, and the work of that date, such as engaging clerk, treasurer, etc., was performed.

2. Is said work legally done, the council not have taken their oath of office, considering the oath taken January, 1903, sufficient?

3. If they, the council, can legally continue in office is the oath of office necessary and can it be taken next meeting?

1. Section 218 of The Consolidated Municipal Act, 1903, makes provision for an emergency of this kind. It provides that "in case at an annual or other election the electors from any cause not provided for by sections 184 and 185, neglect or decline to elect the members of the council for a municipality on the day appointed, or to elect the requisite number of members, the new members of the council, if they equal or exceed the half of the council when complete, or a majority of such new members, or if half of such members are not elected, then the members for the preceding year, or a majority of them, shall appoint as many qualified persons as will constitute or complete the number of members requisite, and the persons so appointed shall accept office and make the necessary declarations under the same penalty, in case of

refusal or neglect, as if they had been elected." In this instance there was no member elected, therefore the members of the council for the preceding year should have appointed the necessary number of qualified persons to constitute the new council. We are of the opinion that this section does not empower the old council to elect any of themselves.

2. We are of opinion that the members of the old council had no power to transact any of this business. The extent of their authority was to appoint the necessary number of qualified persons to constitute the new council, in accordance with the provisions of section 218.

3. The members of the old council cannot, under the circumstances, remain in office.

School Trustee Can be Township Auditor.

113—J. S.—Can a school trustee and secretary-treasurer act as township auditor?

Yes.

Duties of Clerk and Council as to Inspection of Assessment Roll.

114—D. L.—1 Is it part of the clerk's duty to inspect the assessment roll when returned by the assessor before the council accepts the roll and certify to its correctness, the clerk being appointed by salary to do work pertaining to his office?

2—If the council authorizes the clerk to inspect the assessment roll, and if it is not his duty under his contract is the council liable to pay the clerk for his work?

1. All the clerk is required by the statute to do is to receive the roll from the assessor, and immediately file it in his office. He is not required to critically inspect the roll. (See section 56 of The Assessment Act.)

2. If the council requires the clerk to examine the roll and report as to whether it is correct and in proper form or not, and this was not made part of his duty at the time of his engagement, the council should allow him reasonable remuneration for his extra labor.

Duties of Reeve, Clerk and Council as to Report on Drainage Scheme.

115—X. X.—The municipality of A has a drainage scheme on foot and its clerk has filed a copy of the engineer's report with the reeve of the municipality of C.

1. What is the duty of the reeve regarding this report?

2. Is it his duty or that of the clerk of the municipality of C to notify the parties referred to in R.S.O. 1897, chap. 226, section 16?

3. Can he keep in his possession, report, plans, maps, etc., or has he to put them in the custody of the clerk?

4. Can the reeve of a municipality appeal on a municipal engineer's award in which the township is a party without being authorized to do so by the council?

1. The reeve should deliver these documents to the clerk of the municipality, to be laid by him before the council at the earliest opportunity.

2. The clerk should perform the duty as section 16 directs.

3. No. See our answer to question number one.

4. No. Sub-section 1 of section 63 of The Municipal Drainage Act (R. S. O., 1897, chapter 226,) provides that "the COUNCIL of any municipality served as provided by section 61 may, within 30 days after such service upon its head, appeal, etc."

Duties of Reeve and Council as to Return of Collector's Roll.

116—H. T. R.—1. Can a reeve demand return of collector's roll without consent of the rest of the council or has it to be a majority of the council?

2. Have the bondsmen to be notified, if so, have they to be notified each one separately, and how long?

3. Can the council put a claim in by law for collection of taxes, notifying all parties holding liabilities against the council to present all bills on the 15th December or council will not be responsible for such after that date. Would it be lawful? Could council be held responsible after that date?

1. Sub-section 1 of section 144 of The Assessment Act provides that "in towns, villages and townships every collector shall return his roll to the treasurer on or before the 14th day of December in each year, or on such day in the next year not later than the 1st day of February, as the *council of the municipality* may appoint, etc." And sub-section 1 of section 145 provides that "in case the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed, as in the last preceding section mentioned, the COUNCIL of the town, village or township may by resolution authorize the collector or some other person in his stead to continue the levy and collection of the unpaid taxes, etc." It will thus be seen that it is the statute and the COUNCIL, and not the reeve personally, who regulate the time when the collector is to return his roll to the treasurer. A demand by the reeve personally, with this object in view, is simply a nullity.

2. No. The boadsmen are responsible for the acts and defaults of the collector so long as the roll remains in his hands.

3. A notice of this kind will not have the effect intended. The only way a municipal corporation can relieve itself of responsibility for its lawful liabilities is to pay them.

School Trustee Can be Appointed Medical Health Officer.

117—J. M. C. Dr. C is a public school trustee. Can he be legally appointed as medical health officer in the same municipality by the mayor and aldermen at a stated salary?

Yes.

Error in School Levy—By-Law Abolishing Statute Labor.

118—CLERK—1. In 1902 the trustees of a certain school section neglected to notify the clerk to place a trustees' levy for their school on the collector's roll. When sending to the clerk a notice of their levy for 1903, they also requested him to place a certain amount on the roll for 1902. The clerk after assuring himself that the amount was the same as should have been levied in 1902, placed the amount on the collector's roll in a separate column and marking it 1902. I am of the opinion that this case comes under sub-section three of section 71 of the Public Schools Act of 1901, and that the rates for 1902 must be paid. Am I right?

2. In the year 1900 our council, acting under the authority of chapter 223, section 561, 336, R. S. O., 1897, passes a by-law, numbered 10, entirely abolishing statute labor. Now some of the ratepayers think it was not a wise change and would like to get a vote to see which system of road work the majority are in favor of.

If the council decide to give them a vote (1) will it be necessary to pass another by-law repealing number 10 and then take a vote of the people to see whether the new by-law shall become law or not? (2) The ballot reading like this "are you in favor of returning to the old system of statute labor?" "then if the majority vote "yes" the council repeal No. 10.

1. If the trustees failed to require the levy of any school moneys in their section in 1902, and as a consequence had not sufficient funds to pay the expenses of the school for that year they can legally require the levy of the deficiency in addition to the amount required for school purposes in 1903, in the subsequent year (1903). We do not think, however, that it was necessary to enter the 1902 portion of the rate separately on the roll.

2. If the council sees fit to do so, it may submit this question to the electors of the municipality under the authority of sub-section 1a of section 533 of The Consolidated Municipal Act, 1903 (enacted by section 105 of The Municipal Amendment Act, 1903), and if a majority of the electors vote in favor of it the council may repeal by-law No. 10, and provide for the re-introduction of the old system of statute labor.

Assessment for Separate School Purposes—Distress for Taxes—Qualification of Auditor and School Trustee.

119—J. B.—There are some ratepayers in our municipality that own property in two school sections, one is a public school, the other a Roman Catholic separate school, the property is three and three-quarter miles apart.

1. Is it legal to have the two properties assessed for the separate school. Party living in the separate school section?
2. Can taxes be distrained out of the county?
3. Can a school treasurer of 1903 and 1904 be auditor for the municipality, that is according to law?
4. Is it legal to appoint a sanitary inspector of 1903 to audit the books of the municipality for the same year?
5. Can a municipal treasurer legally hold the office of school trustee?

1. There is no such thing as a separate school SECTION having regularly defined limits. A separate school, when established under the provisions of chapter 294, R. S. O., 1897, is supported by such ratepayers in the municipality or in a municipality contiguous thereto, as are assessed as separate school supporters under the provisions of the statutes or have given the notice mentioned in section 42 of The Separate Schools Act. If the owners of these lands have been properly assessed as separate school supporters pursuant to sub-section 5 of section 13 of The Assessment Act, or section 49 of The Separate Schools Act, or have given the notice mentioned in section 42 of the latter Act, and the lands are located in the municipality in which the separate school is situated or in a municipality contiguous thereto, the owners are properly assessable as supporters of the separate school.

2. No. (See clause 1 of sub-section 1 of section 135 of The Assessment Act).

3. Yes.

4. Sub-section 1 of section 299 of The Consolidated Municipal Act, 1903, provides that no one who, during the preceding year, had a share or interest in any contract or *employment* with or on behalf of the corporation shall be appointed an auditor. A sanitary inspector is an official of the corporation, appointed and paid by the council under the authority of section 31 of The Public Health Act (R. S. O., 1897, chapter 248,) and therefore cannot legally be appointed auditor of the accounts of the municipality for the year subsequent to that during which he held office.

6. There is nothing in the statutes prohibiting a municipal treasurer from holding the office of school trustee, but we are of opinion that these two offices are incompatible, and should not be held by the same person. It is the treasurer's duty to pay out school moneys to the several boards of school trustees in his municipality, and as municipal treasurer he cannot pay these moneys or any portion of them to himself as school trustee.

Law as to Exemption of Manufacturing Establishment from Taxation.

120—SUBSCRIBER—A manufacturing establishment with its machinery was burned in our township. The proprietor applied to the council for exemption from municipal taxation for the term of ten years, stating that he could not rebuild unless such exemption was granted.

The council passed a resolution granting the above exemption on certain conditions (such as the number of hands to be employed, etc.) and ordered that a by-law be prepared in accordance with the resolution.

The by-law has never been passed by the council. The proprietor of the manufactory has rebuilt and is about ready to start manufacturing the same kind of article as before. Since there has been an election and part of the council is composed of new men who are opposed to exemptions.

1. Would this be considered a new industry and is it within the power of the council to grant exemption under the circumstances?

2. If so, can the present council be compelled to pass a by-law to that effect and carry out the resolution mentioned?

1. The proposed exemption from taxation is a "bonus" within the meaning of section 591a of The Consolidated Municipal Act, 1903, and cannot be legally granted by the council until a by-law providing therefor has been submitted to and received the assent of the duly qualified electors of the municipality in accordance with the provisions of sub-section 12 of section 591 of the Act.

2. Our reply to question number one renders it unnecessary to reply to this.

Assessment of Executor, and His Responsibility for Taxes.

121—C. B.—A person, a non-resident residing in the city adjacent to this municipality, and who is a son of a deceased owner of land in this municipality, applied some time ago to be assessed as executor of his father's estate, which was done, the said son has been assessed for said property since and has always paid the tax without dispute. Last year he was assessed as freeholder and did not appeal therefrom. When the collector presented tax bill, he promised to pay the tax the first of January inst. When the collector asked for tax he replied he had no funds and claimed the tax could not be recovered from him, that he had been wrongfully assessed as owner, that he was only an agent. The said person is a non-resident of the municipality, he resides in the city in the same county.

1. Can the collector safely seize for the taxes, the assessor having made the change referred to?

2. Would the said change make any difference?

1. This property should have been assessed as is provided by sub-section 3 of section 13 of The Assessment Act, but in view of the provisions of section 72 of the Act, we do not think that the executor of the deceased owner can now escape payment of the taxes. If he neglects or refuses to pay them, the collector can seize any of his goods, not exempt from seizure, and wherever found within the county, and sell them to realize the amount.

2. No.

Arrangements for Sending Protestant Children to Roman Catholic Separate Schools.

122—N. C.—The public school has dissolved and some of the parties would like to send their children to the separate school without giving the necessary notice to join again they want to know how much the separate school would charge for their children monthly.

1. What would be the charge if accepted?

Others, it is said, will deed a part of their lots which may be vacant to their wives and assess them to the separate school, the balance of their lots to any public school they may choose three or four miles away.

2. How can their wives assess to the separate school when they are not widows nor spinsters. Can the trustees receive protestant children when the teachers are willing to teach them?

1. The statutes make no provision for a case of this kind. The owners or lessees of these lands could not give the notice mentioned in section 42 of The Separate Schools Act (R. S. O., 1897, chapter 294,) as they could not state therein that they were Roman Catholics, as the section requires. If the trustees of the separate school and Protestant parents desiring to send their children to the separate school can agree on the charges and any other terms and conditions of their so doing, there can be no legal objection to this course being pursued.

2. A married woman can be assessed as owner of realty, if she is the owner, and the name of her husband should be bracketed with hers on the assessment roll, in accordance with the provisions of section 19 of The Assessment Act.

Assessment of Telephone Companies and Gas Wells.

123—A. E. C.—1. The Bell Telephone has erected poles and wires on the highways throughout the business part of the township and have secured subscribers for phones to the number of nearly one hundred, each of whom has been supplied with phones, and have free connection with Welland and other small places near by, besides on all lines in Pelham for the sum of fifteen dollars each per annum. Now what I want to know is about the value per mile for

poles and wires, and if they are also liable to be assessed for each of the phones, and if so what would be the value of long distance phones?

2. There has been put down on private property two gas wells (not very strong ones) by a company organized for the purpose. Are they liable to be assessed for them?

Sub-section 3 of section 18 of The Assessment Act (as enacted by section 1 of chapter 31 of The Ontario Statutes, 1902,) makes provision for the mode of assessment of the poles, wires, etc., of Telephone Companies. It provides that such property shall be "land" within the meaning of The Assessment Act, and shall, when and so long as in actual use, be assessed at its actual cash value as the same would be appraised upon a sale to another company possessing similar powers, rights and franchises in and from the municipality and subject to similar conditions and burdens, regard being had to all circumstances adversely affecting its value, including the non-user of any of such property, etc. The telephone instruments and attachments are assessable as realty on the principle laid down in re Canadian Pacific Telegraph Co. 34, C. L. J. 709. Applying these principles the assessor will have to use his own judgment in placing a value on this property for assessment purposes, after he has informed himself as to all the circumstances of each particular case. (See also section 28 of The Assessment Act).

2. Assuming that the private property upon which the wells have been put down has been assessed against the owner, there cannot be an additional assessment against the company in respect of the wells.

Defaulting Pathmasters -- Resolution Changing Constitution of County Councils--Regulating Duties of Inspectors of Sheep Killed.

124--J. W. C.--We have a pathmaster in our township who did not do any of his own work nor warn out any of the men in his division neither returned his list to the clerk. The clerk put the roadwork at \$1.00 per day in the taxes, the different men each refuse to pay it to the collector and are not willing to agree to do the work in 1904, claiming they have not now got to perform their statute labor of 1903. We have no by-law to fine officers not performing their duty.

1. Is there now any way to get the statute labor from the men?
2. Does the lapse of time now prevent us doing anything in the matter?
3. What would you advise doing under the circumstances?
4. Section 63a Consolidated Municipal Act, 1903, second line says: "at a special meeting called for that purpose" would a resolution passed at a regular meeting be of no effect?

5. If the council pass a by-law under section 537, appointing inspectors of sheep killed by dogs, where will we find regulations regarding their duties, pay, etc.?

1. The council cannot compel the owners on this road division, who were charged with statute labor in 1903, to perform the work, or pay the commutation therefor, since they did not receive the notice or demand, to perform this statute labor required by sub-section 1 of section 110 of The Assessment Act.

2 and 3. We do not see that the council has now any remedy against the pathmaster in default, since there is no by-law of the municipality passed pursuant to section 702 of The Consolidated Municipal Act, 1903, providing for the infliction of fines on pathmasters who make default in the performance of their duties.

4. This resolution, in order to comply with the provision of this section, must be passed at a special meeting called for the purpose, and if passed at an ordinary regular meeting of the council will not be sufficient.

5. Sub-section 2 of section 537 of The Consolidated Municipal Act, 1903, empowers councils of townships to pass by-laws "for regulating the remuneration, fees, charges and duties of such officers" (including these inspectors). The council should therefore pass a by-law under the authority of this sub-section regulating the duties, pay, etc., of these officials.

CONSTITUTION OF COUNTY COUNCILS.

The Victoria county council is opposed to the county council legislation of last year, and has petitioned the Legislature for the following among other reasons:

1. That the constitution of county councils should be uniform throughout the Province. That any change made should be by direct enactment of the Legislature.

2. That no opportunity was given for the full consideration or discussion of the question by county councils.

3. That the County Councils Act of 1896 was a complete solution of the peculiar and unsatisfactory conditions that then appertained to the administration of county council affairs.

4. That in the County of Victoria the present representation in county council is ideal in its equality, taking into account the area, value, location and population of their representative divisions.

5. That the councils of nine local municipalities possessing an aggregate of one-eleventh part of the value of the county now have it in their power to over-ride the will of the other eight municipalities paying ten-elevenths of the county rate.

6. That the county council term in the proposed change is limited to one year. That will militate against the initiation and systematic carrying out of projects for the improvement of roads and other work for the benefit of the public.

The county council of Northumberland, in petitioning against the same legislation, state:

1. That the change is not in the best interests of the ratepayers throughout the county, nor in that of the other counties in the Province.

2. That under the present Act the interests of counties are economically and fairly dealt with.

3. That it is not expedient that the county councils should be composed of Reeves and Mayors without public discussion or the vote of the ratepayers thereon.

The county council of Kent state in their petitions that there is no want, no agitation or no public necessity for a change in the county council as at present constituted.

One of the strongest arguments against the new county council legislation is that in some cases it will place too much voting power in the hands of one man. County councillors from the same district do not always agree; in most cases they have different political opinions. The new system, if adopted, will magnify all possible defects in the present or former constitution of county councils.

MUNICIPAL PROGRESS IN GREAT BRITAIN.

Municipal trading has not been condemned by the local taxpayers in England and Scotland. The town and district councils are elective bodies, which are compelled to render an account of their stewardship, and if they attempt to do too much or manage badly they are exposed to distinctive criticism and suspension from office. The fact that the development of municipal socialism in the English and Scotch centres of population outside of London has been continuous, and that there has not been, except in a few instances of gross mismanagement, organized opposition to it, is decisive proof that the taxpayers' interests have been adequately protected. Such resistance as has been offered to the expansion of these municipal activities has come mainly from self-interested corporations, which were anxious to retain control of tramways, gas and water supplies, and to supply towns and suburban districts with electric light and power.