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Calendar for May and June, 1907

LEGAL, EDUCATIONAL, MUNICIPAL AND OTHER APPOINTMENTS.

May

1. Last day for treasurers to furnish Bureau of Industries, on form furnished by Department, statistics regarding finances of their municipalities.—Consolidated Municipal Act, 1903, section 293. County treasurers to complete and balance their books, charging lands with arrears of taxes.—Assessment Act, section 133. Toronto University examinations in Arts, Law, Medicine and Agriculture, begin.
3. Arbor Day.
5. Make returns of deaths by contagious diseases registered during April.—R.S.O., 1897, chapter 44, section 11.
15. Last day for issuing tavern and shop licenses.—Liquor License Act, section 8. Contents of earth closets to be removed on or before this date.—Public Health Act, schedule B, rule 2, of section 14.
23. Empire Day. Notice by candidates for the district certificate, junior and senior teachers examinations, University matriculation and eommercial specialist examinations to Inspectors, due.
24. Victoria Day.
31. Assessors to settle basis of taxation in union school sections.—Public Schools Act, section 54 (1).

June

1. Public and Separate School Boards to appoint representatives on the High School Entrance Boards of Examiners.—H. S. Act, section 41 (2). By-law to alter school boundaries, last day for passing.—P. S. Act, section 41 (3).
7. University commencement.
20. Earliest date upon which statute labor is to be performed in unincorporated townships.—(Sec. 27, Chap 25, Ontario Statutes, 1906.)

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ST. THOMAS, ONTARIO, MAY 1, 1907.

PRIVATE BILLS REFERRED TO MUNICIPAL BOARD.

The usefulness of the Ontario Railway and Municipal Board is being gradually extended. On the 27th of March the Rules of the Legislative Assembly were amended by adding the following as Rule 61 (a) :

Every Private Bill, in so far as it provides for the consolidation of a floating debt or for the consolidation or renewal of debentures (other than local improvement debentures) of a municipal corporation, when the Bill has been read a first time, shall without special reference stand referred to the Ontario Railway and Municipal Board for their report : and a copy of such Bill and of the petition on which the same is founded shall be forthwith transmitted by the Clerk of the House to the Board in order that the Board may, after an enquiry into the allegations set out in the Bill, and into any other matters which the Board may deem necessary in connection therewith, report to the House whether or not it is reasonable that such Bill or the part thereof relating to the matters aforesaid, should be passed, and what alterations, if any, should be made in the same, and the Board shall make such enquiry accordingly and shall sign the same ; and the said Report, Bill and Petition shall be transmitted to the Clerk and the Report shall be read by the Clerk at the Table and shall be entered on the Journals of the House, and the Bill together with the Report shall stand referred to the Standing Committee on Private Bills.

And it shall be the duty of the Law Clerk to report to the Clerk of the House as to whether any such Private Bill does so provide as aforesaid.

This is an important addition to the duties of the Board. Most municipalities will, no doubt, consult the Board in the preparation of their Bills in future, and thus avoid a delay that would be occasioned by an adverse report to the Legislature.

The Legislature has expressed itself emphatically in favor of county road systems by refusing aid to those counties that had obtained Special Acts. This will do much to improve county council administration by requiring the members to consider the equalizing effect of a county road system on the road and bridge expenditures of all the local municipalities, rather than the one they represent.

Mr. JUSTICE ANGLIN has quashed the local option by-law of Asphodel township. The vote for the by-law was 219, and against it 109—leaving a clear majority of 23 over three fifths of the vote. But one of the polling places had been changed without sufficient notice, and the election was held three or four days later than statutory requirement.

MUNICIPAL STATISTICS.

The Bureau of Industries report on the municipal statistics of the Province for 1905 has been received. It is the first official statement showing the effect of the Act of 1904 on the assessed values of the Province. In 1904, real property was valued at \$859,000,000, and in 1905 \$978,000,000, an increase of \$119,000,000, or 13.8 per cent. In 1904 personal property was valued at \$37,000,000. In 1905 the business assessment was \$46,000,000, an increase of \$9,000,000, or 24 per cent. Taxable income was increased by 3½ millions, or 38.8 per cent.

Municipalities	Population	ASSESSED VALUES			TAXES IMPOSED FOR ALL PURPOSES.		
		Real Property	Business Assessment	Taxable Income	Total	Per Head	Mills on \$
1905							
Township.....	1,061,018	\$56,268,453	\$4,620,912	\$989,195	\$571,878,560	5 64	10.5
Towns and villages.....	482,254	\$149,916,346	\$15,650,684	\$3,861,967	\$169,429,197	7 83	22.3
Cities.....	557,988	\$262,064,326	\$25,811,447	\$7,726,600	\$295,602,373	12 24	23.1
Total.....	2,101,260	\$978,249,325	\$46,083,043	\$12,577,762	\$1,036,910,130	7 90	16.0
1904							
Townships.....	1,068,407	\$477,691,722	\$2,384,695	\$262,315	\$480,338,732	5 27	11.7
Towns and villages.....	485,727	\$135,581,967	\$11,187,390	\$1,678,239	\$148,447,596	7 33	24.0
Cities.....	522,836	\$246,415,960	\$23,799,514	\$7,103,857	\$277,319,331	12 17	23.0
Total.....	2,076,970	\$859,689,649	\$37,371,599	\$9,044,411	\$906,105,659	7 49	17.2
1896							
Townships.....	1,112,900	\$444,056,842	\$2,792,097	\$268,444	\$447,117,383	3 86	9.6
Towns and villages.....	438,452	\$111,050,720	\$8,338,270	\$1,886,057	\$121,275,047	5 84	21.1
Cities.....	420,934	\$221,941,541	\$16,963,651	\$7,620,011	\$246,525,203	12 51	21.4
Total.....	1,972,286	\$777,049,103	\$28,094,018	\$9,774,512	\$814,917,633	6 15	14.9

During the past ten years the rate of township taxation has increased from \$3.86 per head in 1896 to \$5.64 in 1905. In towns and villages the increase has been larger, and in cities a slight decrease is shown, owing no doubt to the large increase in population, which has decreased in the rural districts.

A meeting of the Executive of the Ontario Rural Municipal Association was held in Guelph township council rooms on the 13th of April last. There were present: Messrs. H. WRIGHT, president, in the chair; JAMES MAHON, PRITCHARD and JAMES LAIDLAW, Secretary. It is proposed to hold another meeting of the association in Guelph during the last week of the present month, to be addressed by Mr. A. W. CAMPBELL, Deputy Minister of Public Works.

Public Libraries

Public libraries are universally recognized as an index and necessary feature of present day progress. Standard books of science, history, literature, the arts and kindred subjects should be freely available in every community for intellectual advancement and stimulus. A public school education is as far as the majority of citizens advance; a considerable number enter the high schools and collegiate institutes, and the few pass to the universities. The educational influence of libraries offers a post-graduate course to the masses. There is no "entrance examination," and they afford opportunity to every one who can but read, to attain the highest walks in life. That, in the light class of literature often supplied, they are subject to abuse is undoubted. But strong influences are at work to improve the standard of public libraries in this respect.

a popular order. Definite subjects such as electricity, chemistry, history, music, can be dealt with in this way. A librarian should not be a machine to lend and receive books, nor a watch-dog to protect them. His chief usefulness can be in giving assistance and encouragement wherever possible.

The generosity of ANDREW CARNEGIE has done much to enable a number of Ontario municipalities to secure libraries of a creditable character in every way, and to place them on a liberal working basis. Towns receiving aid from this source and the amount are: Berlin, \$24,500; Brantford, \$35,000; Brockville, \$17,000; Chatham, \$19,000; Collingwood, \$14,500; Cornwall, \$7,000; Galt, \$23,000; Goderich, \$10,000; Guelph,



GUELPH PUBLIC LIBRARY

The Guelph Library was completed and the building opened in 1905. It is constructed of cement-concrete, and is an excellent object lesson as to the results obtainable from artificial stone. The cost was \$20,000 and of the furnishings \$4,000. The interior finish is of oak and Georgia pine, and the hot water system of heating is used. In addition to strictly library requirements, there is provision for lectures and entertainments. The basement contains an auditorium, a lecture room, work room, sitting room, furnace room, and dressing rooms. On the first floor is the stack room, reference room, board room, general reading room and ladies reading room. Provision is made for enlarging the stack room.

Public libraries are the university of the many who completed their education at the public school. A large proportion of the borrowers look to the libraries for fiction. Books of reference are highly desirable to meet the needs of those who will use them, but the library should not be crippled for the benefit of a limited number. Good fiction is essential. But the more solid class of reading should be encouraged. To this end courses in reading should be mapped out by experts in science, art, literature, etc., and printed in pamphlet form. These courses should be kept up-to-date by the addition of new books relating to each subject. They should be made as attractive as possible by the selection of works largely of

\$24,000; Lindsay, \$13,000; Ottawa, \$100,000; Orangeville, \$——; Palmerston, \$10,000; Paris, \$10,000; Sarnia, \$20,000; St. Marys, \$10,000; St. Catharines, \$25,000; St. Thomas, \$27,000; Smith's Falls, \$11,000; Stratford, \$15,000; Waterloo, \$10,000; Windsor, \$27,000.

Gifts made by Mr. CARNEGIE in 1906 were: Dresden, \$8,000; Milton, \$5,000; Perth, \$10,000; Picton, \$12,000; Bracebridge, \$10,000; Gravenhurst, \$7,000; Oshawa, \$12,000; Wallaceburg, \$11,500; Kincardine, \$5,000; Kemptville, \$3,000; Hanover, \$10,000. A new library is in course of erection in Toronto, to which Mr. CARNEGIE will contribute \$350,000.

New Municipal Legislation

The Assessment Amendment Act, 1907

The amendments to the Assessment Act of 1904, passed at the recent session of the Ontario Legislature, were not numerous, but some of them are of considerable importance.

Section 1 provides for the assessment of structures, pipes, poles, wires or other property assessable under the Act, when erected or placed upon, in, over, under or affixed to a roadway forming the boundary line between two local municipalities. This property is to be assessed by the municipality in or nearer to which the greater portion of the property is situate, and one-half the taxes collected on the assessment are to be paid over by the municipality which makes the assessment to the other municipality interested.

Sections 3 and 4 repeal the amendments made last session as to the assessment of oil lands, and provide for the payment of the income tax to the municipality in which a mine or mineral work is located. Section 4 also fixes the minimum assessment for each oil or gas well operated at twenty dollars.

Section 5 provides for the assessment at their actual value of petroleum mineral rights when they have been reserved to the Grantor in the Deed of Conveyance of the lands.

Section 6 provides that ground in cities shall be deemed vacant land and assessable as provided in subsection 1 of section 40 of the Act, when it exceeds fifty acres.

Section 7 makes provision for the payment of members of Courts of Revision in cities.

Section 8 authorizes the sending of tax notices to the persons taxed by the collector in TOWNSHIPS by mail to the addresses of the residences or places of business of such persons, if he has been empowered to do so by by-law of the council of the municipality.

The following is the full text of the Act :

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

Assessment of Pipes, Poles, etc., on Boundary Lines.

1. *The Assessment Act* is amended by adding thereto the following section :

10a. Subject to subsection 9 of section 14 of this Act, whenever any structures, pipes, poles, wires or other property otherwise assessable under this Act are erected or placed upon, in, over, under or affixed to the roadway forming the boundary line between two local municipalities or so that such structures are in some places on one side of the centre of such boundary line and in some places on the other or are so erected or placed on a road which is a boundary line, although the same may deviate so as in some places to be wholly or partly in either of them, the person, corporation or company liable to assessment therefor shall be assessed therefor by the municipality in or nearer to which the greater portion of the said property so liable to assessment is situate and the municipality so assessing the same shall pay over to the municipality jointly interested in such boundary line one half the taxes collected on such assessment.

2. Subsections 1 and 2 of section 12 of *The Assessment Act* are amended by adding at the beginning of each the words "Subject to the provisions of subsection 3 of section 36 of this Act."

Assessment of Oil Lands.

3. Subsection 1 of section 36 of *The Assessment Act* is amended by striking out the words "other than oil lands" added therein by section 10 of *The Assessment Amendment Act, 1906*.

4. Subsection 3 of section 36 of *The Assessment Act* is amended

by striking out the words "other than oil lands" and the words "other than those on oil lands" inserted therein by section 11 of *The Assessment Amendment Act, 1906*, and by adding at the end thereof the following words : "and the assessment on such income shall be made by and the tax leviable thereon shall be paid to the municipality in which such mine or mineral work is situate. Provided, however, that the assessment for income from each oil or gas well operated at any time during the year shall be at least twenty dollars."

Assessment of Petroleum Mineral Rights Reserved.

5. Section 36 of *The Assessment Act* is amended by adding thereto the following subsection :

(4) Where in any deed or conveyance of lands heretofore or hereafter made the petroleum mineral rights in such lands have been or shall be reserved to the grantor such mineral rights shall be assessed at their actual value.

What Deemed Vacant Land in Cities.

6. Subsection 1 of section 40 of *The Assessment Act* is amended by striking out the word "two" in the seventh line of the said subsection and substituting therefor the word "fifty."

Payment of Members of Courts of Revision in Cities.

7. Subsection 2 of section 57 of *The Assessment Act* is repealed and the following substituted therefor :

2. Each member of the Court of Revision for a city shall be paid such sum for his services as the council may by by-law or resolution provide.

Collectors in Townships May Mail Tax Notices.

8. Sub-section 2 of section 99 of *The Assessment Act* is amended by adding after the word "towns" in the first line the word "townships."

Act for the Improvement of Public Highways, 1907

The Highway Improvement Act, providing for county systems of roads, and the payment of one-third of the cost of construction by the Province, was revised and consolidated at the recent session of the Legislature, changes being made with respect to procedure in establishing a county system, and to special grants made to townships and villages.

County councils are now empowered to designate and assume a system of county roads without the approval of the township councils. This was deemed proper in view of the fact that county councils are now composed of the reeves and deputy-reeves of the several municipalities, thus fully representing the local councils. The by-law may be submitted to a vote of the ratepayers, but this is not necessary.

Provision is more definitely made for the making of grants to townships not proportionately benefited by the county road system ; also for making grants to towns and villages to be spent on continuations of the county road system. These grants are to form a recognized part of the county expenditure and one-third will be paid by the Province.

The Act has been simplified in several respects and is as follows :

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the province of Ontario enacts as follows :—

\$1,000,000 Appropriated for Road Improvements.

1. The sum of \$1,000,000 is hereby set apart to be paid out of the Consolidated Revenue Fund of the Province to aid in the improvement of public highways subject to the terms and conditions hereinafter set forth. 1 Edw. VII., c. 32, s. 1.

County By-Law Adopting System of Road Improvement.

2. (1) The county council of any county may by by-law adopt a plan for the improvement of highways throughout the county by assuming highways in any municipality in the county in order to form or extend a systems of county highways therein, designating the highways to be assumed and improved and intended to form or be added to such system; and in case it may be impracticable to benefit all the townships in any county equitably by a system of county highways, such plan may provide for compensation to any township or townships which by reason of the location of such highways or of the unequal distribution of the expenditure thereon, may not benefit proportionately, by a grant of such specific amount or annual sum or both, to be expended in the improvement of the highways of such township or townships, as when so expended will make such plan equitable for the whole county.

Plan May Include Abolition of Toll Roads.

(2) A plan adopted by the county council, under this section, may include the purchase of toll roads or freeing the same from toll. 1 Edw. VII., c. 32, s. 5.

Grants to Incorporated Villages and Towns.

(3) A county council may from time to time while carrying out a plan of road improvement under this Act, by by-law make grants to incorporated villages or towns not separated from the county for the purpose of improving such highways or portions of highways in such villages or towns as may be designated in such by-law and which are extensions of, or form connections between different portions of county roads, but no such highways shall by reason of such by-law or of the expenditure of any such grant thereon be deemed to have been assumed by the county or to form part of the county system of highways, and any grant made under this subsection and approved of by the Minister of Public Works, shall be deemed to form part of the expenditure in carrying out a plan of road improvement in such county so as to entitle the county to share in the aid granted by this Act. 3 Edw. VII., c. 26, s. 7.

Regulations of Public Works Department.

(4) Every highway constructed or repaired in pursuance of a plan adopted by by-law approved by the the Lieutenant-Governor in Council under this Act shall be constructed or repaired according to the regulations of the Public Works Department with respect to highways. 1 Edw. VII., c. 32, s. 6.

By-Law may be Submitted to Ratepayers.

(5) It shall not be necessary for the county council to submit to the ratepayers any by-law for the borrowing of money for the purposes of this Act, but before the final passing of a by-law under this Act the county council may submit the same for the approval of the majority of the ratepayers of the county qualified to vote on money by-laws, but a by-law so submitted may be thereafter amended by the council in order to meet any requirements of the Department of Public Works, and need not by reason of any such amendments be again submitted to the ratepayers.

Approval of By-Law by Order in Council.

3. (1) No county shall be entitled to receive any portion of the sum set apart by this Act until the by-law adopting a plan for the improvement of highways therein passed under the provisions of this Act, together with an estimate of the cost of the proposed work, has been approved by the Lieutenant-Governor in Council. 3 Edw. VII., c. 27, s. 4.

(2) Upon the application of any county council for the approval of a by-law under this Act, the Minister of Public Works may obtain such report upon the plan adopted by such county council as he may deem necessary and may hear any township council which may be dissatisfied therewith before presenting such application for consideration of the Lieutenant-Governor in Council.

Payments to County out of Appropriation.

4. (1) When a plan of road improvement adopted by by-law, approved by the Lieutenant Governor in Council under this Act has been carried out, or at any time during the progress of the work, the county council may submit to the Department of Public Works a statement setting forth the expenditure to date in carrying out the said plan, including all payments of grants authorized by this Act, together with the declaration of the treasurer of such county that such statement is correct and also the report of the county engineer or road superintendent that such work is in accordance with the regulations of the Department of Public Works, and on the receipt of such statement and certificate by the Provincial Treasurer, certified and approved by the proper officer of the Department of Public Works, the Lieutenant-Governor in Council may direct the payment to such municipal corporation out of the fund set apart under this Act of a sum equal to one-third of the amount of such expenditure. 6 Edw. VII., c. 43, s. 2.

Work in United Counties.

5. The council of any union of counties which has passed a by-law under this Act designating the roads to be improved within the united counties after such by-law has been approved by the Lieutenant-Governor in Council may with the consent of two-thirds of the representatives of any county in the union by by-law apportion the amount to be expended in any year in such county and may provide that the amount so to be expended shall be raised by special rate upon the property liable to taxation in such county, or with the like consent the council of the united counties may by by-law provide for the issue of debentures for the amount to be expended and may declare that such debentures shall be a charge upon the property liable to taxation in such county, and that the amount required to be raised annually for principal and interest of any debt so created shall be levied and collected in each year during the currency of the said debentures by a annual special rate upon the property liable to taxation in such county. 6 Edw. VII., c. 43, s. 3.

Issuing of Debentures for Expenditure on Highways.

6. The municipal council of any county taking advantage of this Act, may raise by debentures, payable in thirty years, as provided by *The Municipal Act*, such sums of money as may be necessary to meet any expenditure on highways under this Act, but in no case shall the debentures issued under this Act exceed two per cent of the equalized assessment of the county. 1 Edw. VII., c. 32, s. 9; 2 Edw. VII., c. 12, s. 27 (1).

Application of Statute Labor Upon the Roads Aided.

7. The council of any township may by by-law direct that the statute labor for which lands fronting on roads in such township constructed or repaired under this Act may from year to year be liable to be commuted, and the amounts so received may be paid over to the county and applied in repairing such roads and in removing snow therefrom and keeping the same open during the winter months. 5 Edw. VII., c. 27, s. 2.

Aid to County Where Road System Established Prior to Former Act.

8. Where before the passing of this Act the council of any county had established a system of county roads approved by the Lieutenant-Governor in Council as provided by *The Act for the Improvement of Public Highways*, such system of county roads shall be deemed to be within the meaning and intent of this Act. 3 Edw. VII. c. 26, s. 6.

Intersection of Other Highways by County Road.

9. Wherever a county road intersects a highway which is not a county road the continuation of the county road to its full width across the road so intersected, including the bridges and culverts thereon, or touching thereon, shall be a part of the county road system. 3 Edw. VII. c. 26, s. 8.

County Council Not Liable for Sidewalks on County Roads.

10. A county council shall not be liable for the building, maintenance or repair of sidewalks on any county road or portion thereof. 3 Edw. VII. c. 26, s. 9.

Counties to Have Powers as to Snow Fences.

11. The county council shall in respect to county roads have all the powers given to townships, cities, towns and incorporated villages under *The Act Respecting Snow Fences*. 3 Edw. VII. c. 26, s. 10.

Roads in Respect of Which Aid Granted to be County Roads.

12. Except as in sub-section 3 of section 2 of this Act otherwise provided, all roads constructed or repaired under this Act, and for the construction or repair of which aid may hereafter be granted out of the fund set apart under this Act, shall thereafter be deemed to be county roads and shall be maintained and kept in repair by the corporation of the county in which such roads are situate. Provided that after three years subsequent to the construction and completion of the county system of roads, the county council may with the approval of two-thirds of the minor municipalities in the county expressed by by-law declare that such system of county roads shall on the 1st day of January following, revert to the local municipalities in which the same are situate, and such roads shall thereafter be maintained as township roads. [5 Edw. VII. c. 27, s. 4.

Former Act and Amendments Repealed.

13. The Act passed in the first year of His Majesty's reign, chaptered 32, and the amendments thereto, are repealed and the foregoing provisions are substituted therefor.

An Act to Amend The Liquor License Laws

The portions of this Act which especially affect municipalities and their officials are sections 1, 10 and 11.

Section 1 makes it clear that the persons by section 3 of chapter 47 of The Ontario Statutes, 1906, disqualified to hold licenses, or for election to municipal councils, are holders of "tavern or shop licenses."

Section 10 repeals clauses (a), (b) and (c) of sub-section 14 of section 11 of The Liquor License Act (R. S. O., 1897, chapter 245) and substitutes therefor five new clauses. These relate to the certificate required to be given by the clerk of the municipality in cases where applicants for liquor licenses are not already licensees.

Section 11 provides that the petition to the council for the submission of a local option by-law shall be filed with the clerk of the municipality on or before the 1st day of November, etc., instead of being presented to the council, as was required by subsection 3 of section 141 of The Liquor License Act as enacted by section 24 of chapter 47 of The Ontario Statutes, 1906.

The Act is as follows :

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

Holders of Licenses Disqualified for Election to Councils.

1. Sub-section 2 of section 3 of the Act passed in the sixth year of His Majesty's reign, chaptered 47, is amended by inserting before the word "license" in the second, fourth and fourteenth lines of the said sub-section the words "tavern or shop."

No License to be Granted to Benevolent or Provident Societies.

2. Section 28 of the said Act passed in the sixth year of His Majesty's reign is amended by adding at the end of sub-section 4 of said section the following words: "Nor shall any such license be granted to any society, association or club formed or incorporated under *The Act Respecting Benevolent, Provident and Other Societies*."

Punishment for Sale to Inebriates.

3. Section 33 of the said Act passed in the sixth year of His Majesty's reign is amended by adding thereto the following sub-section :

(9) In all cases of conviction under any of the sub-sections of this section in which a money penalty is imposed, the defendant in default of payment of such penalty shall be liable to imprisonment for a period not exceeding one month.

Certain Societies or Clubs Not to Sell Liquors.

4. Sub-section 1 of section 53 of *The Liquor License Act* is amended by striking out the first twenty-one words of said sub-section.

Liability of Occupants for Illegal Sale.

5. Sub-section 3 of section 112 of *The Liquor License Act* is amended by adding thereto the following words :

"And in event of the premises being an unlicensed tavern, the owner or lessee hereinbefore mentioned who sublets to or permits to be occupied by any other person any part of the premises in which liquor is sold or kept for sale shall be conclusively held to be an occupant within the meaning of this section and may be prosecuted jointly with or separately from the actual offender, but both of them shall not be convicted of the same offence and the conviction of one of them shall be a bar to the conviction of the other of them for the same offence.

Penalty for Refusing to Admit Officer.

6. Sub-section 2 of section 130 of *The Liquor License Act* is amended by adding thereto the following words :

"And the provisions of sub-section 2 of section 112 of this Act shall apply to offences under this sub-section."

General Provision as to Number of Licenses to Prevail.

7. Nothing contained in any special act shall be construed to authorize the issue of any greater number of tavern licenses in any municipality than is permitted by section 18 of *The Liquor License Act*.

Penalty for Supplying Liquor to Minors.

8. Sub-section 1 of section 78 of *The Liquor License Act* is repealed and the following substituted therefor :—

78.—(1) Any person who gives, seils or otherwise supplies liquor to any person apparently or to the knowledge of the person giving, selling or otherwise supplying the same under the age of twenty-one years shall incur a penalty of not less than \$10 and not exceeding \$50, besides costs, or imprisonment for a period not exceeding three months, but nothing in this section contained shall apply to the supplying of liquor to a person under the age of twenty-one years by the parent, guardian or physician of such person.

Licenses to Clubs.

9. Subsection 4 of section 28 of the said Act passed in the sixth year of His Majesty's reign is amended by adding at the end thereof the words following: "and no license under this section shall be granted to any society, association or club not incorporated under the laws of the Province of Ontario until the consent in writing of the Minister to the granting of such license has been filed with the Board."

Clerk of Municipality to Certify in Case of Disputes.

10. Clauses (a), (b) and (c) of subsection 14 of section 11 of *The Liquor License Act* are repealed and the following substituted therefor :

- (a) In case of any dispute as to whether the number of electors who have signed the certificate or petition hereinbefore mentioned compose a majority of the duly qualified electors of the sub-division, or include one-third of the resident electors, or, in case of a dispute as to whether any one or more persons who have signed the certificate or petition are duly qualified voters, or are residents of the sub-division, the clerk of the municipality in which sub-division is situate, shall take evidence upon oath, or otherwise, and determine the question in dispute, and he shall in such case, report to the Board in writing, signed by him, the number of duly qualified electors and of resident electors respectively for the sub-division and the number of duly qualified electors who have signed the certificate or petition as the case may be, and the number of such last mentioned electors who are resident as aforesaid, and in case he has disallowed any of the names upon such certificate he shall in such report give such names and state his reasons for such disallowance and unless appealed against as hereinafter mentioned, his report shall be final and conclusive. For such report the said clerk shall be entitled to a fee of \$5, payable out of the License Fund.
- (b) The clerk shall give written notice of the time and place at which he will determine the said question to the applicant for the license, and to the person applying for such certificate, and to at least one of the persons signing any petition against the license, and the procedure to be adopted by the clerk in giving the said notice and determining the said question shall be in accordance with any general regulations made in that behalf by the Lieutenant-Governor in Council.
- (c) From every such decision and report of the clerk an appeal shall lie to the Judge of the County Court of the county in which the premises sought to be licensed are situate under and subject to such regulations as may be made by the Lieutenant-Governor in Council in that behalf.

As to Unorganized Districts.

- (d) In localities not under municipal organization, the said certificate shall be signed by at least eleven out of the twenty householders residing nearest to the premises in which the applicant proposes to carry on the business for which the license is required.
- (e) Such certificate shall be according to the form given in Schedule "A" hereto, or to the like effect, in respect of the fitness of the applicant to have such license, and the premises in which it is proposed to carry on the business, and the desirability, on the ground of public convenience of having a license granted therefor.

Petition for Local Option By-law to be Filed With the Clerk.

11. Subsection 3 of section 141 of *The Liquor License Act* enacted by section 24 of the Act passed in the sixth year of His Majesty's reign, chaptered 47, is amended by striking out the words "is presented to the council" in the 4th and 5th lines of the said sub-section and inserting in lieu thereof the words "is filed with the clerk of the municipality."

An Act to Amend The Ditches and Watercourses Act

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

1. Sub-section 1 of section 22 of *The Ditches and Watercourses Act* is amended by striking out the words "from the filing thereof" in the third line and inserting in lieu thereof the words "from the date of the mailing or service of the last of the notices of the filing of the award as provided in section 18."

An Act to Amend The Public Parks Act

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

1. Sub-section 4 of section 17 of *The Public Parks Act* is amended by inserting therein after the words "park purposes" in the fifth line the following words :

"And for making permanent improvements upon any lands theretofore acquired by the Board for park purposes."

An Act to Amend The Municipal Light and Heat Act

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Municipal Light and Heat Act* is amended by adding the following as section 3a:

3a. The corporation shall have power to acquire by purchase, or without the consent of the owners thereof or persons interested therein, to enter upon, take and use any lands in the municipality which may be required by the said corporation for its works and plant, or any extensions thereto, paying for the said lands such sum as may be agreed upon, or, in default of agreement, as may be determined by arbitration in accordance with the provisions of *The Consolidated Municipal Act, 1903*, and amendments thereto.

Act to Amend The Municipal Waterworks Act

This Act relates wholly to the election of Commissioners under the Act, and is as follows :

HIS Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

Election of Commissioners.

1. (1) Clause (b) of subsection 1 of section 41 of *The Municipal Waterworks Act* as enacted by section 2 of the Act passed in the sixth year of His Majesty's reign, chaptered 40, is amended by inserting after the word "election" in the first line of the said clause the words "held under this section";

(2) Clause (c) of the said subsection is amended by adding after the word "election" in the first line of the said clause the words "held under this section";

(3) Clause (d) of the said subsection is amended by inserting after the word "election" in the second and seventh lines the words "held under this section"; and by adding after the word "equal" in the third line of the said clause the words "or in case both members are elected by acclamation"; and by adding after the word "votes" in the eighth line the words "or in case such four members are elected by acclamation."

Vacancies Caused by Retirement of Candidates.

2. The said subsection 1 of section 41 is further amended by adding thereto the following clauses :

(e) In case at any election held under this Act the candidates or any of them who are nominated retire and by reason of such retirement the requisite number of persons to be elected is not in nomination, any candidate or candidates nominated and not retiring shall be declared elected by acclamation, and the council of the municipality shall order an election to be held in the manner provided by *The Consolidated Municipal Act, 1903*, to fill the vacancy so caused.

(f) Where the election is for two members at the first election under this Act, and one member is elected by acclamation under the preceding subsection, then such member so elected by acclamation shall hold office for two years, and the other member subsequently elected for one year, and in case the election is for four members and two are elected by acclamation, the two so elected shall hold office for two years and the two subsequently elected for one year. In case three are elected by acclamation at such first election, the two having the largest assessment on the last revised assessment roll shall hold office for two years and the third one so elected by acclamation and the one subsequently elected shall hold office for one year. And where only one is elected by acclamation the one so elected by acclamation shall be one of those to hold office for two years, and in case of a contest at a subsequent election, the one having the highest number of votes or in case of an equality of votes, having the highest assessment on the last revised assessment, or in the case of an election by acclamation, then the one having the highest assessment on the last revised assessment roll shall be the other to hold office for two years, and the other two subsequently elected shall hold office for one year.

3. Clause (e) of subsection 1 of section 41 of the said Act is amended by numbering the same (g) instead of (e).

4. The said subsection 1 of section 41 of *The Municipal Waterworks Act* shall be read and construed as if it had been originally enacted as amended by this Act.

An Act to Amend The Municipal Drainage Act

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

Minor Repairs.

1. The Municipal Drainage Act is amended by inserting therein the following as section 78a :

78a. The council of any municipality may by by-law direct that the Inspector appointed under section 78 shall from time to time remove from any drainage work all weeds and brushwood, fallen timber or other minor obstructions for which the owner of the lands adjacent the drainage work may not be responsible and the cost of such work shall be chargeable from time to time against the lands assessed for the maintenance of the drainage work and in the proportion fixed by the by-law authorizing the drainage work, but it shall not be necessary to assess and levy the amount so charged more than once in every five years after the passing of such first mentioned by-law, unless in the meantime the total expense incurred shall exceed the sum of \$100.

Change in Notice With Publication of By-law.

2. Subsection 1 of section 21 of *The Municipal Drainage Act* is amended by striking out the words "High Court of Justice" in the twelfth line thereof and substituting therefor the words "Drainage Referee."

Time for Filing Engineers Report to be fixed by Council When Over Six Months After Filing Petition.

3. Subsection 8 of section 9 of *The Municipal Drainage Act* as enacted by section 6 of chapter 28 of the Acts passed at the second session held in the 62nd year of the reign of Her late Majesty Queen Victoria, is amended by striking out all the words thereof after the word petition in the second line thereof and substituting therefor the words "or within such further time as the council may in their discretion from time to time appoint, and the council may adopt the report of the engineer if they see fit notwithstanding that such report is made after the six months herein fixed for making the same or after any extended period fixed by the council under this subsection."

4. *The Municipal Drainage Act* is amended by adding thereto the following section :

9a. To remove doubts it is hereby declared that where any by-law has been passed by the council of any municipality for the construction of any drainage work under this Act, upon a report of the engineer which has been adopted by the council, and where the time for moving to quash such by-law has expired under this Act, and no application to quash the same has been made, such by-law

shall not be quashed or declared void or illegal in any proceedings taken respecting the same by reason only that the report of the engineer has not been filed within six months after the filing of the petition provided for in this Act, or within the extended period provided for in subsection 8 of this section.

But this subsection shall not apply to or affect any pending litigation respecting any such by-law.

Time for Appeal to Referee From Report of Engineer.

5. Subsection 1 of section 63 of *The Municipal Drainage Act* is amended by striking out the words "thirty days" in the second line and inserting in lieu thereof the words "six weeks."

UNITED STATES FIDELITY AND GUARANTY COMPANY

(Contributed)

From its establishment in 1896, the United States Fidelity and Guaranty Company, of Baltimore, has been deserving of popular approval.

Commencing business in August, 1896, with a paid-up capital of \$250,000, their premium income for the balance of the year was \$6,762.21. Ten years later, or on the 31st December last, the premium income for the year 1906 was 2,316,031.14, and their total assets amounted to \$3,650,655, and in the same time their paid-up capital stock had increased to \$1,700,000 (paid up in cash).

The gross earnings for the year were \$2,448,286.58, and their earnings over expenses \$1,144,664.45, and the amount of losses paid during the year was \$802,494.57. The total amount paid since organization for losses incurred through dishonesty is \$4,094,555.72. In looking over the list of securities held by the company, one can appreciate the conservative methods adopted by it, as practically all their investments are in Government and city debentures of the highest class, security being looked to rather than a high rate of interest, and among them we find such securities as Province of Quebec bonds, City of Quebec, City of Montreal and City of Ottawa bonds.

In 1903, the company entered Canada, obtained the necessary authority from the Dominion Government, and made the deposit demanded of them. The head office for Canada was placed in Toronto, and the management was under Mr. A. E. KIRKPATRICK. Since opening for business in Canada, the same policy of fair dealing was pursued which made the company so deservedly popular in the United States, and the result is that the United States Fidelity and Guaranty Company has established agencies from the Atlantic to the Pacific oceans, and is doing a large and profitable business, and has become as popular here, and as thoroughly appreciated for its fair dealing, as in its native country.

We hear and read so much about interference with municipal rights in both Dominion and Provincial legislation, that the question might be asked, Are the representatives of the people doing their duty? The rights of the municipalities should be protected in all legislation, whether public or private, even when it relates to matters said to be for the general advantage of Canada. The Power Merger Charter is evidence of a desire to be free from restrictions imposed under Ontario laws, which, it is maintained, interferes with vested rights. The general law of Canada and the Provinces should protect vested rights and encourage capitalists to invest in the development of the country, its mines, water powers and industries. Regulations in the form of General or Special Acts should precede, not follow the investment of capital. The Ontario Government proposes to test their rights in the control of public service corporations obtaining Dominion charters. The sooner this question is finally determined the better.

Gallagher v. City of Toronto.—Sewer—Insufficient Size—Obstruction of.—Plaintiff appealed from judgment of MABEE, J., 9 O.W.R., 310, dismissing without costs an action for damages for injury to plaintiff's property by flooding from sewers in Euclid Place, in the City of Toronto. The trial Judge non-suited because it was not shown that the sewer was not of proper or sufficient size to carry the sewage it was intended to carry, and the fact of its being stopped up by rags being thrown into it by a wrong-doer did not make defendants liable, and no defect in construction had been established. Appeal dismissed with costs.

The enlargement to the lighting plant of the Town of Barrie, commenced last May, has been completed, and the new equipment is now running in service. Mr. K. L. AITKEN, the consulting engineer, made an extensive series of tests during the week of March 11th, and all the apparatus has since been accepted.

The county council of Oxford has abandoned the county road idea as set forth in their Special Act obtained some years ago when the toll roads were purchased. At a recent session roads were designated for improvement under the General Act. The present constitution of county councils favors a prompt disposal of the county road problem. We understand that The Highway Improvement Act has been revised to include ideas suggested by past experience, and that no Special County Road Acts will be considered, after this has passed the Legislature.



TENDERS WANTED!

SEALED TENDERS addressed to the undersigned and endorsed "Tender for Pump," will be received up till twelve o'clock noon

Tuesday, the Ninth day of April, 1907 for furnishing, erecting, and connecting complete, including foundations and all other work and materials necessary to the installation in running order, of a new pump in the Amherstburg Waterworks, capable of raising water from a depth of 15 feet in the well, and delivering 800 Imperial gallons per minute into a ten inch main, against a hydraulic pressure of 120 pounds with a steam boiler pressure not exceeding 80 pounds per square inch, the said pump to be of the latest pattern of its type, and to have all the modern improvements and attachments; said tenders to also include the repairing and placing in perfect working order of the compound, direct acting, duplex pumping engine of the above capacity, now in use in the said Waterworks. The said new pump may be either, and alternative propositions will be received for:

FIRST—A compound, direct acting duplex pump.

SECOND—A fly-wheel pump. THIRD—A turbine pump.

No tenders necessarily accepted. For further particulars apply to

J. H. C. LEGGATT, TOWN CLERK
Amherstburg, Ontario

The time for receiving the above tenders has been extended till
the 13th of May, 1907.

Engineering Department

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

BERLIN STREET RAILWAY.

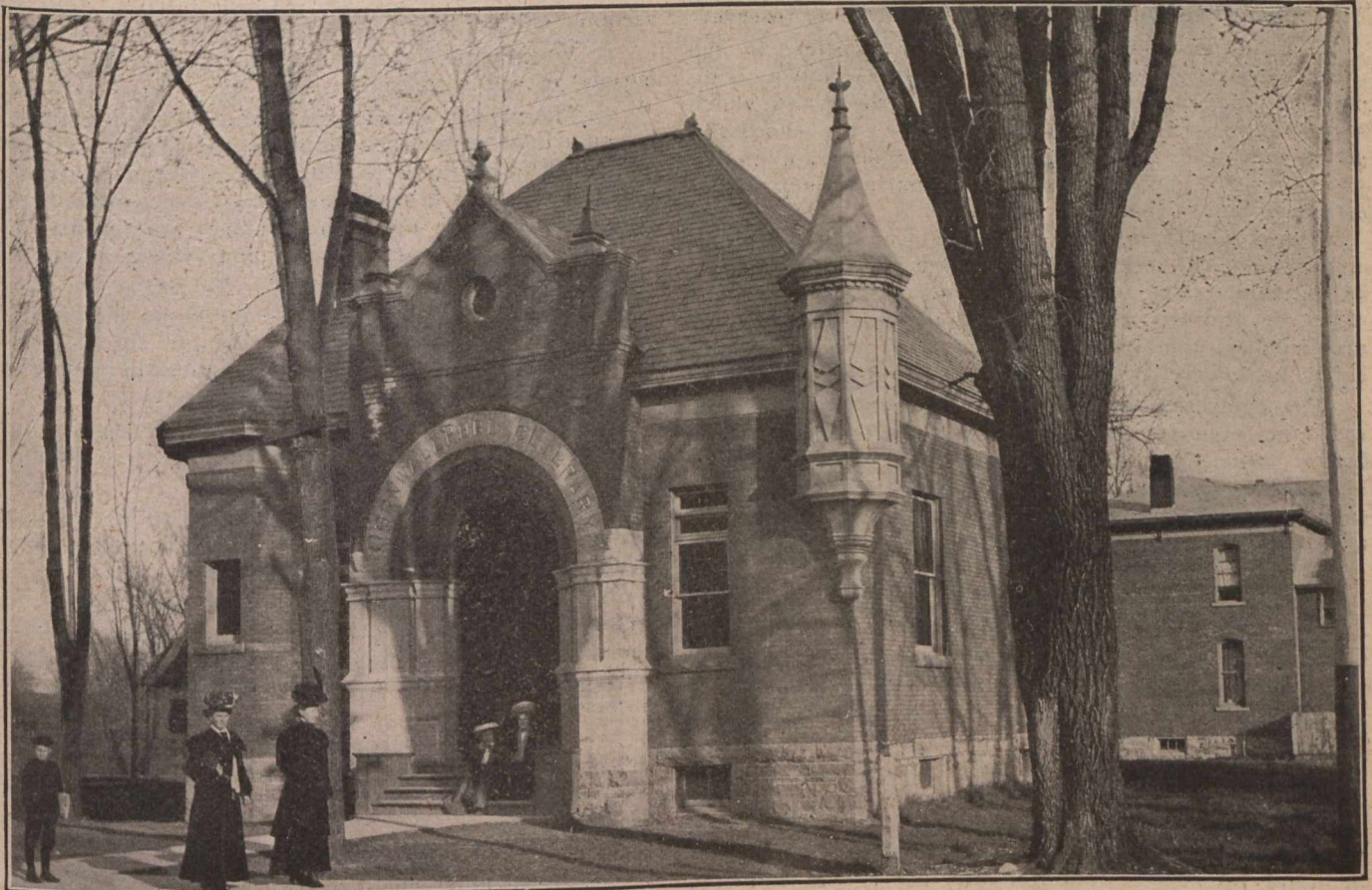
The town of Berlin, Ontario, has before the present session of the Legislature, a bill with respect to the local street railway, of which the town seeks to obtain possession, and to operate as a municipal enterprise. There are already three street railways in the Province under municipal ownership, viz., at St. Thomas, at Guelph, and at Port Arthur.

The Berlin and Waterloo Street Railway Company were authorized to do business in the municipalities of Berlin and Waterloo in 1886. This authority was given

the 6th of September, 1906, and the town of Berlin, on the 12th of January, 1906, gave notice of their intention to take over.

The company recognized the sufficiency of the notice, as after a motion had been launched by the town for the appointment of an arbitrator (no agreement having theretofore been come to) on the 21st of June, 1906, the company signed an agreement submitting the matters to a board of arbitrators, who have made the award referred to in the bill.

Sittings of the arbitration were had and the arbitration



CORNWALL PUBLIC LIBRARY

The Cornwall Library Building recently erected at a cost (with site) of \$7,000, is of brick with white wood for interior finish. In addition to the basement, it contains two reading rooms, a hall, a board room and a stack room.

under the provisions of The Street Railway Act then in force and which is now chapter 208, of The Revised Statutes of 1897.

Under the forty-first section of the Act the corporations are not allowed to give privileges for a longer period than twenty years, and may, on giving six months' notice, prior to the termination of the twenty years, of their intention, take over the railway on payment of the value, to be determined by arbitration. Section forty-two determines that the right of taking over shall be in the municipality having the greater amount of mileage within its borders. The greater amount of mileage of this railway was in Berlin. The termination of the twenty years occurred on

proceeded until, on the application of the company, further proceedings were stayed in order to enable the company to make the application which was made by them to set aside the arbitration and to restrain further action by the town on the ground that the former Street Railway Act had been repealed by the Railway Act of last year, and that as the arbitration clauses of last year's act referred merely to a company obtaining privileges under that Act, the town had no remedy. This objection was overruled by Judge MACMAHON, the arbitration proceeded with, the arbitrators signing their award on the 29th of December, 1906, and fixing the value of the railway at \$75,000. This award the town has taken out and filed in the local

office of the high court, and on the 19th of January, the motion was launched by the railway to set aside by way of appeal from the award. The railway makes the following claims :

(1st) That by reason of the passing of The Railway Act of last year, the municipality cannot appropriate or assume the ownership of the railway.

(2nd) That the railway company should be paid not only for the real and personal property, but for the franchises, operating agreements and other contracts, privileges and benefits, incidental thereto.

(3rd) That the time in which the corporation could take over the ownership of the property had expired before the publication of the award.

(4th) That the corporation are not authorized or bound to assume the ownership of the railway, and that the submission to arbitration resulted from recent legislation.

(5th) Other grounds are also urged on behalf of the company involving questions not necessary to be determined on this present application one way or the other.

The company's motion was heard before Mr. Justice BRITTON on February 13th last, judgment being reserved.

It is not proposed in any way to interfere in the present legislation with the amount that the railway company may be able to get over and above the award, which is set out as a schedule to the bill, if they are successful on the appeal, even although that appeal should allow the payment of franchise or any other extraordinary claim advanced by the company.

It is proposed, however, to make clear that the municipality have the right to assume possession of the railway as contemplated by sections forty-one and forty-two of the old Street Railway Act, and also to make it clear that the municipality, upon paying the amount of the award into court, have a right to now take over the property.

The arbitration was extremely expensive, the arbitrators' and stenographer's fees alone amounting to some \$2,300, while the total cost of both sides probably will not be less than another \$6,000. The legislation proposes to take advantage of this work by putting the municipality at once in possession of the property.

AUTOMOBILE LAWS IN GREAT BRITAIN.

The use of the public highways by automobiles in Great Britain was the subject of special inquiry by a Royal Commission in 1905-6, with a view to the amendment of The Motor Car Act of 1903. The principal provisions of that act are as follows :

The first section makes it an offence to drive a motor car on a public highway (a) recklessly, or (b) negligently, or (c) at a speed or in a manner which is dangerous to the public, having regard to all the circumstances of the case, including the nature, condition and use of the highway, and to the amount of traffic which actually is at the time, or which might reasonably be expected to be on the highway.

A maximum speed limit of twenty miles an hour is imposed. The local government board may impose a speed limit of ten miles an hour within any limits or place, with a view to the safety of the public, on the application of the local authority of the area in which the limits or place are situated ; and further power is given to the local government board to prohibit or restrict the driving of motor cars, or any special kind of motor cars, on narrow highways or on highways where ordinary motor traffic would, in the opinion of the local government board, be especially dangerous.

The Act also contains provisions for securing the identification of motor cars and as regards the removal of a previously existing limit on weight.

A system of licenses is provided for all drivers of motor cars. A license is not a test of qualification, but only a statutory permission to drive, subject to the observance of the law. That permission can be withdrawn, either temporarily or permanently, in the event of the holder failing to observe the required conditions. Also, the document giving the permission operates ordinarily as a record of offences committed by the holder.

A person driving a motor car is required to stop in case of an accident due to the presence of the motor car, and, if required, to give his name and address.

Local authorities are required to set up sign posts denoting dangerous corners, cross roads and precipitous places, where such sign posts appear to be necessary.

A large amount of evidence was heard by the commission more especially with regard to speed, effect on roads, the creation of dust, registration and construction of motor vehicles, licensing of drivers, identification of automobile drivers, heavy motor cars, motor cycles, offences and penalties, taxation and revenue. These questions are dealt with exhaustively by the commission, and their recommendations are summarized as follows :

1. Any general Motor Car Act should deal with traction engines as well as motor cars.

2. The present general speed limit of twenty miles an hour for light motor cars should be abolished, speed being controlled by section 1 (Act of 1903), with some suggested amendments, and in towns and villages and at dangerous corners, steep hills and similar places where caution is required, by a twelve-mile speed limit where adopted by the local authorities.

3. These twelve-mile limits should be indicated in small towns and rural districts by danger signal boards, and in London and large towns by notices in the *Gazette* and other advertisements.

4. The speed limit of heavy motor cars weighing from two to three tons and having non-resilient tires should be reduced to five miles an hour.

5. The duty of a motorist as to stopping when any damage or accident has occurred should be enlarged and made more explicit.

6. The revenue derived from the taxation of motor cars should be devoted to the improvement of roads. A central department should direct the allocation of the moneys raised by such taxation to the different local authorities.

7. Some additional power and facilities should be given to local authorities for obtaining the removal of obstructions to the public view on rural highways in certain cases.

8. Certain suggestions should be considered with regard to the amendment of the law as to extraordinary damage by traffic on highways.

9. Annual registration of motor cars with a small yearly fee should be enforced. A registration card should be always carried on the car.

10. Identification plates, of a slightly larger size than those at present used, should be supplied by the local authority only, and should bear their mark.

11. The registering authority should have the power of weighing any car. The definition of the weight of a car, laden or unladen, should be amended.

12. Further facilities should be arranged for enabling members of the general public to ascertain the name and address of the owner of any motor car.

13. Owners of motor cars should be liable to penalty if, on summary conviction, they are shown to have abetted their drivers in committing certain offences connected with

the driving of a motor car, and the duties of owners as to giving information leading to the identification of their drivers should be enlarged.

14. The procedure with regard to the issue, renewal, inspection and production of driving licenses should be simplified and slightly amended.

15. More specific regulations should be made as to the position and illumination of identification marks.

16. The law as to manufacturers' marks should be simplified, with a view of securing greater freedom for the motor car industry.

17. The provisions of The Locomotives Act, 1898, in regard to the closing of bridges to locomotives, should be applied to heavy motor cars.

18. A special penalty should be imposed for being drunk when in charge of a motor car.

19. The endorsement of licenses should be at the discretion of the court, except for the more serious offences. The holder of an endorsed license should be entitled to obtain a clean license after two years, during which he has held a license without further endorsement.

20. A right of appeal should lie when endorsement or a fine of over twenty shillings has been imposed.

21. The emission of smoke or visible vapour on a public highway in such a quantity as to cause annoyance or danger, and the causing of excessive noise or vibration not of a momentary description, should be an offence.

22. Two lamps should be carried on the right and left front, respectively, of all motor cars other than motor cycles.

23. The taxes upon motor cars should be increased and should be raised by means of a consolidated scale of duties.

24. Trade motor cars should pay one-half the taxes charged on pleasure motor cars.

CONCRETE ARCHES.

The following directions for the construction of a concrete arch, prepared by an Engineer of the Ontario Highways Department for a specific case, contain much that is general, respecting this class of work.

Concrete for the arch ring and spandrel walls will be mixed in the proportions of one of cement, two of sand, and four of gravel, unless otherwise directed; and for the piers and wing walls in the proportions of one, three and six.

Concrete is to be brought up uniformly on each end of the arch, and in successive parallel sections across the arch. Each pair of segments must be of such dimensions that they can be finished in one continuous operation.

To prevent the centering being forced up at the crown by the weight of concrete at the sides, the crown is to be loaded with cement or other heavy material, as required for this purpose.

When the arch ring is commenced, it is to be completed with all possible expedition in order to prevent unequal shrinkage of the concrete.

When work is stopped for the night, see that the joints are clean-cut, and parallel with the radius of the centre at that point. Work may be roughened but not left with an uneven or slanting surface, or with loose material covering it.

When joining new work to the old, see that the old surface is thoroughly flushed with water before new concrete is deposited, and that the joint is commenced with a cement grout of one to one mixture over the old work.

All concrete is to be thoroughly rammed and worked in thin layers when placed in the moulds, so as to make the concrete perfectly compact, free from spaces and air bubbles.

All concrete must be deposited in the forms and worked to place within thirty minutes of the time it leaves the mixer. The mixing machine is not to be operated at high speed; nor is it to be crowded to such an extent that thorough mixing is interfered with.

Concrete must not be wetter than is necessary to procure a proper surface finish throughout the work.

Concrete is to be deposited in a careful manner. The concrete bucket is not to come in contact with the form work, and care is to be taken in every way not to jar the form work or steel reinforcement until the concrete is hardened.

Grout is to be worked to the front surface in all forms by spading against the forms, forcing large pieces of the aggregate back and permitting the finer material to come to the surface.

The surface is to be worked as above, so that when the forms are removed it shall be smooth and free from voids, and will not require to be trowelled or grouted to make a finished surface.

Forms are to be firmly set up and strongly braced. The concrete face of the forms is to be given a coat of oil, applied with a brush, but an excess of oil is not to be used. A combination of crude oil and kerosene gives good results, or soft-soap may be used.

Forms are to be cleaned at each setting and re-coated with oil.

Every care must be taken to see that the inside of the forms is free from shavings, sawdust, blocks of wood or other debris, just before putting in the concrete.

Forms should be held together with No. 9 wire. Care must be taken to remove temporary spacing pieces when the concrete reaches their height.

The inside face of spandrel and wing walls is to be battered by over-lapping the form work in such a way as to make a series of steps on which the earth-fill will rest.

Joints are to be closely formed so that grout will not escape.

On the steel reinforcement a thin film of rust is not objectionable, but loose or scaly rust must be removed with a stiff wire brush.

Where rods intersect, the intersection is to be firmly wound with No. 18 wire.

The whole steel reinforcement is to be so held in place by temporary or other bracing that it will not be disturbed when the concrete is deposited around it.

Care must be taken to put all steel in place in accordance with the dimensions shown on the plans, unless otherwise directed.

Concrete must be placed in close contact with all steel.

Care must be taken not to allow the first concrete placed to appreciably stiffen or set before the remaining concrete is placed.

Not more than forty-eight hours is to elapse without adding a little more concrete to all exposed surfaces from which work is to be continued.

The timber centres are not to be removed in less than thirty (30) days from the date of the completion of the arch ring.

The Wentworth county council, in January, decided to erect a House of Refuge, and a site was selected and approved by the Provincial Inspector. Recently a special meeting was held to consider the matter, when they decided not to build. A committee was appointed to interview the Government to secure an extension of time, as, under the present law, all counties must have a House of Refuge at the end of the present year. The House of Providence at Dundas now has the contract for maintaining the poor of the county.

LABOR.

The cost of roads is made up chiefly by the cost of labor, including teaming. Very little is spent on material alone. Thus grading and draining are almost wholly a matter of labor. Gravel pits cost very little—but teaming gravel, handling it in the pit, and on the road, soon count up. In the same way the cost of broken stone grows out of the cost of labor for quarrying, crushing hauling and spreading.

Important matters to consider in this regard are :

1. Designate certain men for certain work, and keep them at it until there is no more of that kind of work to be done.
2. Have the work well planned in advance, and keep it going in an orderly manner.
3. Arrange the work so that the teams will be kept going steadily, as they are expensive.
4. The number of men at each part of the work should be so balanced that all will be kept at work.
5. Fix the size of the wagon boxes, and the amount of gravel or stone they must hold. Designate the number of loads to constitute a day's work.
6. Use labor-saving machinery such as road graders, rock crushers, wheeled scrapers, etc.
7. See that every man is provided with proper tools.

To build a road cheaply means a proper direction of labor. The reason why contractors can so often do work for less than municipal corporations is because they exercise all the skill possible in directing and using labor to the best advantage. An important principle to follow in this regard is to designate certain men for certain work, and to keep each one at his own particular work until it is finished.

The number of men and teams should be so balanced that all can be kept steadily at work. Too many men and not enough teams, or too many teams and not enough men, mean that one or the other will be standing in idleness a considerable part of the time.

Teamsters should drive into the gravel pit in regular order. They should not crowd one another in a small pit so that some few can fill their wagons with good material while others haul sods and boulders. There are usually enough of the latter on the road without paying for teaming more.

A day's work in hauling gravel or broken stone should be specified by the number of loads, according to the length of haul, and every load should contain a certain quantity—usually one and a quarter, or one and a half cubic yards. It takes very little more time to go from the pit to the road with a yard and a half of gravel than with only half a yard. In fact the larger load represents almost a clear gain of the difference in size of the loads. Specify the size of the wagon box and the number of loads to constitute a day's work.

Manufacturers of road-making machinery are now supplying wagons with a hopper shaped opening between the front and rear axles, made expressly for drawing gravel and broken stone, and distributing it over the road. The opening of the hopper is controlled by a lever beside the driver. The metal can be distributed to any required depth after a little experience by regulating the extent to which the hopper is opened.

For screenings, in distributing them evenly over the stone, these wagons are particularly useful. A number of these wagons coupled together and drawn by a traction engine affords one of the cheapest methods of hauling gravel or stone for a considerable distance, under certain conditions. Each wagon holds about one and a half cubic yards of gravel.

Labor-saving machinery should be used wherever possible. This does not mean that there will be less work for men to do on the roads, but that more work can be done for the same outlay.

MANAGEMENT OF TOWNSHIP ROADS

Statute labor is an excellent means of constructing roads—under certain conditions. These conditions no longer exist in Ontario. The Province has outgrown statute labor methods. The time has come to "put away childish things" and adopt methods that accord with the spirit of the age, and the serious work to be done.

Statute labor was suited to pioneer conditions and to the work required on an inferior class of road. For roads of a better class statute labor has always been insufficient. For this reason many roads in the Province were originally built by toll road companies, by the Provincial Government, or by county councils. Statute labor in every township of the Province, has for many years been supplemented by money grants. These grants have been steadily increasing and they now exceed the value of the statute labor. The work heretofore done on the roads is by no means due to statute labor alone.

The defects of statute labor have been repeatedly discussed. As has been pointed out, statute labor is unjust : but a small proportion of it really reaches the roads ; some men work faithfully, others do little or nothing ; very few bring teams or wagons capable of doing a fair day's work ; the work is not available when and where most needed ; there are too many pathmasters, there is not an experienced, responsible head, and the work is scattered without continuity from year to year.

The great reason, however, for doing away with statute labor is that a better system is available. Thus it is not the abandonment of statute labor that is being primarily urged. It is useless to do so until those interested in roads know and realize why it should be given up. Statute labor could be abolished by Act of Parliament, but this would not educate municipal officers nor the general public in respect to the efficient management of the system established in its place, and the proper methods of roadmaking. No system can be efficient that is not faithfully and energetically put into operation.

Among the chief points of the modern system of township road management are:

1. That road making be placed on a cash basis, and to this end, that statute labor be wholly commuted at a fixed rate per day ; or that it be abolished and a special rate for road making levied with the ordinary taxes.
2. That the council appoint a road commissioner to oversee the work of road making, or if the township is large, two, three or four commissioners may be appointed.
3. That the council determine what works are to be undertaken each year, the amounts to be spent on each, and in a general way decide upon the methods to be followed.
4. That the function of the road commissioner be that of an executive officer reporting to and carrying out the instructions of the council.
5. That the management be such that the roads shall receive attention throughout the year, not merely during the period of statute labor.
6. That an accurate method be followed by the commissioner of keeping accounts for labor, material and all road expenditure.
7. That, if desired, the township be separated into divisions for the purpose of returning the expenditure to the districts contributing it, in an equitable manner.

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.

Ratepayer May Perform All His Statute Labor in His Own Division—Compulsory Removal of Fence From Road Allowance.

271—D. M.—1. A ratepayer living and owning land in one township owns another farm about six miles distant in same township. He wants to do all his statute labor in the division where he resides. Can the council grant him this privilege?

2. My neighbor in building his fence put the same out about 12 feet on the road allowance. What steps must I take to have him remove the same?

1. The statute gives a ratepayer this privilege, unless the council orders otherwise. Sub-section 4 of section 9 of chapter 25 of The Ontario Statutes, 1904, provides that "every resident shall have the right to perform his whole statute labor in the statute labor division in which his residence is situate, unless otherwise ordered by the municipal council."

2. He can be compelled by action in the proper court to remove his fence from the highway, or he can be indicted for maintaining a nuisance on the highway. The council might be induced to pass a by-law under the authority of section 557 of The Consolidated Municipal Act, 1903, compelling the removal of the fence at the expense of the owner who placed it on the highway.

Council's Liability for Water Running in Natural Watercourse.

272—B. C.—Can a party hold the corporation liable for water running in a regular course, no ditch or anything? This is only in case of a freshet in the spring or in case of a big rain.

We do not think the council can be held liable in any way under the circumstances mentioned.

A Drain Should be Constructed Under The Ditches and Watercourses Act.

273—R. L.—There is a ditch down the road in front of A's and B's lots, which they object to, running in front of their places. This ditch was there before either A. or B. owned the places; some say 35 or 40 years. I would like to know through your valuable paper, can A. and B. fill in that ditch, B. filled it in about 100 feet last fall. Can B. do this without authority from the council? By the filling in of that ditch in front of B.'s place the water was turned on the road and cut a ditch about two feet deep. A man came along and his wagon dropped in and broke the axle and he is after damages from the council. Who is responsible, the council or Mr. B.? If the water goes across the road it will require four culverts. Can A. and B. force the water across the road and through C. and D. when the water never touched them? There never was any culvert across the road and it is just a freshet ditch and never bothered anybody. After the frost is out the ditch is from one foot to three feet deep.

Neither A. nor B. has any authority to fill in the ditch. They may build bridges or other structures across it to give them ingress and egress to and from their respective premises, but, in doing so, should not interfere with the free flow of water through the drain. We are of opinion that the council would be held responsible for the injury the owner of the wagon sustained, under the circumstances stated, unless his conduct contributed to the happening of the accident. A. and B. cannot force the water across the road, unless they institute the proceedings that the statutes provide. This is a case where some owner interested should institute proceedings under

The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) and in this way the rights and liabilities of all parties interested could be properly adjusted.

Business Assessment of Threshers—Of Fishermen—And of Mail Carrier.

274—J. B.—1. A. has a threshing outfit and carries on the business of thresher. Can A. be assessed for business assessment if he contracts and receives payment in his residence for work done by him with his machine?

2. Can his assessment for the same be computed on assessed value of residence?

3. Can fishermen who make it a business of fishing and pay for a license to the Government for the same be compelled to pay business assessment?

4. A., who is a mailcarrier and is bound in his contract to use a vehicle for the conveyance of passengers, but otherwise uses the same to a large extent for business by carrying merchandise to and from the merchants and other persons. Is A. liable to a business assessment for the same?

1. This is a case that is very close to the line. If the owner of the outfit uses and occupies any premises for the purpose of carrying on his business, for which he is assessed, he is liable to the business assessment mentioned in clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the premises.

2. No.

3. Yes, if they use and occupy any premises for the purpose of carrying on their business, on the assessed value of which a business assessment can be calculated.

4. We do not think so. There does not appear to be any premises used and occupied for the purpose of carrying on the business, on the assessed value of which a business assessment can be calculated.

Assessment of Telephone and Electric Power Companies.

275—T. A. S.—1. We have eight miles of telephone line in our township owned by the T. T. Co. There are 18 miles altogether in the main line and there are 15 phones and whenever one rings they all ring and attach to the Bell Co. line at T. at the rate of 10 cents per message. Should this be assessed as a telephone line or is it exempt under the clause party line in The Assessment Act? It is a metallic circuit and cost \$80 a mile to build; should it be assessed at a rate of \$135 per mile as law states?

2. We have an Electric Power Co. constructing a dam and power house in our township but it is not completed yet. Is it liable to assessment before completion?

1. This is an independent telephone line, owned and operated by a separate company and should be assessed as provided in sub-section 2 of section 14 of The Assessment Act, 1904.

2. These structures, so far as they have been erected, should be assessed as provided in section 42 of the above Act.

Construction of Cement Arches—Mixing Cement—Specification for Road Under Highway Improvement Act.

276—HARDHAMMER—As the strength of a cement arch lies chiefly in stability of the abutments what thickness would be sufficient for the abutments? Would it not strengthen abutments very materially to run out say one foot wide and two feet back behind

abutments? When abutments are made perfectly secure how low an arch would it be safe to throw out; would two inches of a curve to the foot be safe and what thickness of cement should the arch be composed of? Would eight inches be enough? What proportion of cement and gravel and sand should be used in the arch?

Is there much difference in the quality or strength of the various brands of cement? What is the best for such work? I have heard it said that cement mixed wet as slush is much stronger than when mixed dryer. Would it be safe to arch a stream twelve feet wide as above and in case a stream is wider say 24 feet, would it be safer to make it one bridge with abutments and steel stringers?

Under the good roads scheme is it not the intention that there will be 24 feet for driving purposes with a grade one inch to the foot and the ditches entirely outside of this 24 feet? Is it likely that the Government Engineer who will inspect those roads when built will imperatively insist that all the work be done exactly according to the conditions laid down; will he permit a little latitude?

The strength of a cement arch lies largely in the stability of the abutments, but the thickness of the abutments and the crown thickness depend not only upon the stability of the abutments, but also upon the span of the arch and the rise of the arch. The greater rise, until a semi-circle is reached, the less need the crown thickness of the arch be.

For spans of twelve or twenty-four feet, a rise of two inches to the foot would be stronger than a perfectly flat top, but would of course not be so strong as if the rise were greater (for equal thicknesses of the arch). For a twelve-foot span, a crown thickness of eight inches, and for twenty-four feet a crown thickness of twelve inches would be sufficient, with good workmanship and material. In each case we would recommend that the concrete arch be reinforced with steel. This could be readily done by bending round rods, of $\frac{5}{8}$ " diameter, across the arch, close to the inner and outer faces; the rods to be spaced one foot apart. For a twelve-foot span, the top thickness of the abutments should be about eighteen inches, and this should increase in thickness with a batter on the back of the arch of about two inches to the foot. A base such as you suggest will increase the strength and stability of the abutments. For a twenty-four foot span, the top thickness of the abutments should be about two feet, and this may be increased in thickness to the base in the same way, viz., the batter on the back of the abutment of two inches to the foot.

Concrete should be sufficiently wet to put it in place without excessive ramming, but should in all cases be well worked to position to make the concrete thoroughly compact. The chief advantage of wet concrete is that by proper working it will be thoroughly compact and free from voids either in the interior or on the surface.

Under The Good Roads Act, considerable latitude is permitted in all details of construction. The regulations do not specify a width of twenty-four feet, but propose that this should be the width of grade for roads of heavy travel. A width of eighteen feet is proposed for roads not heavily travelled. Where very wide stone or gravel roads have previously been constructed, it is not required that these be narrowed to twenty-four feet. The object of the regulations and of the inspection is only to provide that all work shall be done in a reasonable manner, and in accordance with the spirit rather than the letter of the regulations.

Time for Payment of School Moneys to Trustees.

277—A. J. M.—Is it compulsory on municipalities to pay out quarterly or as may be required to the board of public school trustees the moneys levied or intended to be levied for the year by the municipality under section 70?

The latter part of sub-section 1 of section 71 of The Public Schools Act, 1901, provides that the council of every municipality shall pay moneys levied and collected for school purposes "to the treasurer of the public school board from time to time as may be required by the board for teachers' salaries and other expenses." The last

clause of this sub-section requiring the payment of school moneys to secretary-treasurers of rural sections on or before the 15th December in each year was struck out by section 40 of chapter 53 of The Ontario Statutes, 1906. Sub-section 10 of section 70 of the above Act, as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906, provides that "all moneys hereby required to be levied and collected and applied to the salaries of teachers shall be paid to the treasurers of the respective public school boards from time to time as may be required by the school trustees." The council is not bound to and should not pay out any public funds to school trustees which have not been levied and collected and are not in its hands to the credit of the school fund.

Local Improvement in Districts—Loans to Schools—Payment of Auditors—Power to Refund Taxes—Furnishing Constable's Uniform.

278—KICKER—1. Can the council of a municipality in an unorganized district pass by-laws under local improvement clauses of The Municipal Act?

2. Can the council of a municipality in unorganized district that has no surplus moneys borrow money and lend it to a school section and take a note from school section for the same? Money was lent to build a new school.

3. Can auditors collect pay for auditing treasurer's books before their audit is accepted by the council?

4. Can the council of a municipality in unorganized district use municipal money to pay for a sidewalk (built in an unincorporated village in said municipality) under local improvement clauses of The Municipal Act?

(A) In auditors' report they put money expended to build a sidewalk under roads and bridges expenditure. Does this expenditure come under roads and bridges or should it not be put in an account by itself? It was a local improvement.

(B) They also put a sidewalk as an asset of the municipality; should it not be under liabilities as sidewalk is to be paid for by the issue of debentures?

6. Can the council legally refund taxes to a ratepayer who lost his house and contents by fire or to a ratepayer who lost his buildings in a wind storm?

7. Should the council supply their constable with a suit of clothes?

1. Section 31 of chapter 225 R. S. O., 1897, provides that "the council of every municipality in any of the said districts, whether incorporated under this Act or otherwise, shall have power to pass by-laws for such purposes as are from time to time authorized to be passed by the councils of townships." Section 664 and following sections of The Consolidated Municipal Act, 1903, empower councils of townships to pass by-laws for the construction of sidewalks on the frontage assessment plan, so we are of opinion that this municipality may pass such a by-law.

2. The council has no power to borrow money for school purposes in this way. It should be raised by the issue of debentures as provided in section 74 of The Public Schools Act, 1901.

3. Yes, if they have completed their work.

4. No. This money should be raised by the issue of debentures under these sections of The Consolidated Municipal Act, 1903, and payment thereof at maturity provided for by assessment on the properties benefited.

5. (A) We do not think that moneys expended in this way should be placed in the general road and bridge account of the municipality. (B) A sidewalk or its value cannot be considered an asset of the municipality, but the amount of the debentures issued to secure payment of the moneys required to build it, should be included in the liabilities.

6. The council has no power to remit or reduce taxes. The Court of Revision is given this power by section 112 of The Assessment Act, 1904, under the

circumstances mentioned therein. The facts stated do not entitle the ratepayers to a refund of taxes.

7. No.

Assessment of Places of Worship.

279—P. R. P.—The Holiness Movement Church bought three acres or woodland in this municipality. They have no place of worship or rather no building erected thereon. Once or twice a year they erect a tent on it and hold religious services therein for a few days. To the best of my knowledge the land is not used for any other purpose whatever. Is it assessable? The point is, what is meant by a "place of worship?" Is a building of any kind necessary to constitute it such?

We are of opinion that this property is not "a place of worship and land connected therewith," within the meaning of paragraph 2 of section 5 of The Assessment Act, 1904, so as to exempt it from assessment and taxation. It should be assessed at its actual value, the same as any other property, as required by section 36 of the above Act.

Income Exemption.

280—A. M.—1. Do I understand it right in exempting householders \$700 if it is for personal earnings, etc., but if from mortgages, notes, bank deposits, etc., he is exempt to \$300 and taxable over that amount, his exemption in all would be \$1,000?

2. A gaoler receiving \$600 would be exempt \$400, being the head of a family. Our population is under 1,000.

1. We do not agree with this view of the Act. If a ratepayer's income from all sources, including the exemption to which he is entitled for income derived from personal earnings, etc., is more than \$300, no part of the income he derives from any investment, or from moneys deposited in a bank, etc., is exempt from assessment. For instance, if he has an income of \$1,000 from personal earnings, etc., and of \$300 from moneys invested or deposited in a bank, etc., he should be assessed for \$600.

2. This income is derived from personal earnings, and is wholly exempt from assessment, the gaoler being the head of a family.

Collection of Damages for Accident on Sidewalk.

281—T. M. C.—1. In the township in which I live stands an unincorporated village, the main street of which is a county road. Along this road sidewalks have been built with the knowledge of both township and county councils. During the month of October 1906 a lady walking along said sidewalk at night slipped in a hole in the sidewalk caused by some person having lifted out one of the planks. The lady in question knew the defect was there also there was a good road past this dangerous spot. On March 4, 1907 this lady attended the regular council meeting and asked damages for injuries sustained and named the amount, two hundred dollars. (She has since placed her claim in the hands of a solicitor.)

2. Can she collect damages for a slight injury when she admits she knew the sidewalk was unsafe. No notice of the defect having been given either to the roadmaster or township council?

3. If damages can be collected who is liable the township or county?

1 and 2. We understand that the accident which occasioned the injury for which damages are sought, occurred in October last and that no claim for such damages was made on the council until the 4th of March of the present year, about five months after the accident had happened. We also understand that no action at law has as yet been commenced against the corporation. If the above is so, we are of opinion that she cannot now succeed in an action against the corporation, as her right to do so is barred by the latter part of sub-section 1 of section 606 of The Consolidated Municipal Act, 1903, which provides that "the action must be brought within three months after the damages have been sustained."

Assessment of Extension of Electric Light Company.

282—W. H. S.—The council enters into an agreement with an electric power developing company and passes by-law fixing the assessment of said company for a period of twenty years on a speci-

fied lot and concession in the township. The assessment was for fixed sums of money increasing every five years until the end of agreement. Subsequently the company extended their plant on adjoining lot in the same concession, purchasing additional land for their requirements.

The assessor assessed the company for this extension of their property in the usual way, the company appealing against the assessment as contrary to agreement. The Court of Revision was duly held, the council confirming assessment with the understanding to meet the company and enter into a new agreement and pass a new by-law. The new by-law fixing assessment was for stated sums of money for balance of term of first by-law for township and county council rates also to cover the statute labor rates, but the school rates were to be raised by assessment in the usual manner. This last by-law applying to the company's extension of property only. The first by-law being not repealed. The first by-law was duly confirmed by Ontario Legislature but the second has not been confirmed. The company's taxes have been raised in compliance with this second by-law the last two years.

1. This second by-law having been passed after the council confirmed the assessor's assessment, should by-law have taken effect that year, the assessment having not been appealed to the county judge?

2. Is the company liable for a business assessment for school purposes under second by-law. If so, under what clause of section 10 of The Assessment Act providing by-law is legal?

3. Is second by-law legal and are present councillors bound to abide by it if they think it is not to the best interest of the township?

4. If the second by-law is not legal would it be proper for the council to allow the assessor to assess the extension of the company's property not covered by first by-law and to raise the taxes according to The Assessment Act, notifying the company of such intention?

1, 2, 3 and 4. We must have more complete information before we can satisfactorily answer these questions. We should see copies of both by-laws referred to, and have full particulars as to the formalities observed in passing them. We may say, however, that the taxes for the year in which the assessment of the extension of the property of the company was confirmed by the Court of Revision, should have been calculated on the amount fixed by that decision. If the by-law providing for fixing the assessment of the extension of the company's property (the second by-law) was not submitted to the electors of the municipality for their approval before its passing, it is an invalid by-law, and the extension of the company's property should be assessed in the usual way.

Compelling Use of Public Weigh Scales—Voting Power and Obligation of Reeve and Councillors.

283—A. B. C.—In our town we have two sets of weigh scales used for public weighing, both owned by a private party and the town council is talking of installing scales for the use of the public. The questions I would like answered are these:

A. Can the council pass a by-law prohibiting a private party charging for public weighing within the corporation?

B. If council wishes to buy the scales used for public weighing and owned by a private party who refuses to sell for a reasonable price can they expropriate and the price be settled by arbitration?

C. If a member of the council refuses to vote on any question can he be counted as voting nay?

D. Is the reeve compelled to vote on all questions when yeas and nays are called?

A. No, but by a by-law passed under the authority of sub-section 5 of section 580 of The Consolidated Municipal Act, 1903, the council may prohibit the weighing of any of the articles therein enumerated at any scales other than the public weigh scales. (See *Rex v. Hollister* 8, O. R. 750).

B. No.

C. No.

D. No.

Lessee's Liability for Taxes.

284—R. J. H.—The wording of a lease covenants the lessee to pay all taxes during the term of lease. The school house has been rebuilt and debentures issued for the payment thereof. Will the lessee be compelled to pay the debenture tax?

If the lease is prepared under The Act Respecting Short Forms of Leases (and as to this we cannot say, not having seen it) we are of opinion that the lessee will, in the absence of express reservation in that regard, have to pay the school debenture rate during the term of his lease. Under the above Act the covenant to pay taxes means that the lessee "will pay all taxes, rates, duties, and assessments whatsoever, whether municipal, parliamentary or otherwise, now charged, or HEREAFTER to be charged upon the said demised premises, or upon the said lessor on account thereof."

Assessment of Hotel Property.

285—P. M. A. L.—Last year I assessed the three hotels of this village at their actual cash value, said cash value being the price for which these three hotels were sold recently.

As I had assessed all other properties on the same basis the owners of the above mentioned hotels made no objections, being satisfied to be equalized with others. This year they objected to the actual cash value on the ground that their properties derive a certain proportion of said value from the license which they claim is a privilege on the man in whose name it is issued, not to the place.

I admit the license adds to value of property but I assess the hotel as a hotel not as anything else, and I cannot assess it otherwise.

Will you kindly give me your opinion and let me know if the claim of the hotel proprietors has any weight?

We do not agree with the contention of the hotel proprietors. We are of opinion that the assessor pursued the right course in assessing the hotels at their actual value, as required by section 36 of The Assessment Act, 1904.

Privileges of Dogs Running at Large.

286—LANARK—What rights have dogs or their owners to be allowed to run at large on public streets, sidewalks and other public places and private places and committing a nuisance thereon? Can they run at large without being accompanied by their owners? Can they legally wander about alone? In an incorporated village where there is a dog tax of one dollar per year, payable with other taxes, the dogs are not tagged. Are they allowed to wander about alone and is there any redress to residents for any nuisance committed by dogs on their property?

We cannot satisfactorily answer this question without being informed as to whether the municipality has passed a by-law restraining and regulating the running at large of dogs therein, pursuant to the provisions of section 540 of The Consolidated Municipal Act, 1903, and if such a by-law has been passed we should have a copy of it. Section 1 of chapter 271 of The Revised Statutes of Ontario, 1907, provides for the levy of a dog tax in every municipality. If the tax is levied under the latter section, and no by-law has been passed under the former restraining and regulating the running at large of dogs in the municipality, they may roam about at their own sweet will, but if they occasion any damage or injury to any person or his property, the owners can be held responsible.

Assessment of Standing Timber—Time When Public School Amendment Act Came Into Effect.

287—SUBSCRIBER—1. Mrs. D., widow, owns a certain lot in our township for a term of years. On the lot there is a valuable piece of timber which D. sold to A. for about twenty thousand dollars. Who should be assessed for value of same or is there anything in Assessment Act covering this matter? A. just has the right to cut and manufacture on said lot for three years. As for the business assessment, it would be hardly worth bothering with.

2. Regarding the amendments in The Public Schools Act. It appears that there is considerable dissent as to when same takes effect as the 1906 Statutes say said amendments shall take effect after present calendar year but some trustees look at it in a different light. Would you kindly give me your views on same?

1. This land and the timber thereon should be assessed to the owner of the land, at their actual value, as required by section 36 of The Assessment Act, 1904. It is no concern of the assessor's or municipal Court of Revision as to whether the timber has been sold or not.

As to what proportionate parts of the taxes the owner of the land and the owner of the timber should respectively pay is a matter for arrangement between them.

2. The Act referred to (chapter 53 of The Ontario Statutes, 1906) received the Royal assent on the 14th May, 1906, and came into force on that day. In working out the Act, a large number appear to have been misled by the language of sub-section 4 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of the above Act. This sub-section, however, applies only to the time for the exclusive application of sums collected to payment of teacher's salaries.

Procedure for Expropriation of Electric Light Plant.

288—F. L.—Would you please to publish procedure in a corporation taking over from a company an electric lighting plant and putting it under municipal ownership.

The procedure referred to will be found in sub-section 4 of section 566 of The Consolidated Municipal Act, 1903, commonly known as the "Conmee" clauses of the Act.

Granting of Rebates and Remissions of Taxes.

289—J. I. C.—A manufacturing concern in a town was assessed under the provisions of The Assessment Act, 1904, Edw. VII. No appeal against the assessor's returns having been made nor could successfully have been, nor yet ever claimed that there was any error, palpable or otherwise, in assessment or collector's roll. Towards the end of the year, 1906, the manufacturer applied to the council for a rebate on their taxes, claiming that they were not then nor had they been for some time, manufacturing in that particular branch of their business. The council of that year, 1906, referred the matter to the Court of Revision and the Court of Revision laid the matter over to be taken up by the Court of Revision of this year, 1907. I may say the one principal reason, amongst others, was to ascertain what the facts might be (as the taxes are paid on the instalment principle) before the last instalment of taxes became due. The manufacturers in question renewed their application to the council of 1907 and by it was granted a remission or rather ordered that the collector be instructed to strike $\frac{2}{3}$ of the business tax off the roll.

Is the *modus operandi* pursued by the council legal and if not, how should the case have been dealt with?

2. Is a council the proper body to determine rebates or reduction of taxes or is it the Court of Revision, subject to a by-law of the council in so far as said by-law is consistent with the statutes?

3. Can a council remit taxes legally levied, in whole or in part? If so, please refer to the section of the Act governing same.

4. Can a Court of Revision under a by-law of council, or otherwise, remit or reduce taxes legally levied? If so, please state circumstances.

1. We do not think so for the reasons hereafter given.

2. The Court of Revision is the proper body to deal with questions of the remission of taxes, subject to the provisions of any by-law that may be passed by the council in that behalf as is provided in section 112 of The Assessment Act, 1904.

3. No, the Court of Revision may do this, under the circumstances stated in the above section.

4. The Court of Revision may remit or reduce taxes under the circumstances mentioned in the above section, but we are of opinion that this is not a case to which the section applies.

Extension of Time for Return of Assessment Roll.

290—R. J.—Has a council power to extend the time after the 30th of April for assessor to return assessment roll?

A council has no authority to extend the time for the return of the assessment roll beyond the 30th day of April in any year. If the assessor does not return his roll, duly completed in accordance with the provisions of the Act on or before this date, he is liable to the penalty provided by section 197 of the Act, and if he does not return his roll on or before the 1st September in any year, he is liable to the penalty provided by section 201 of the Act.

Appropriation of Township School Levy.

291—S. D.—Our school section hired a teacher for nine months, to commence the 1st of April. He did not teach through the months of measles, but taught the months following up to summer holidays, when he resigned, his resignation expiring on the 18th of August. We tried to get another, but failed, so when the trustees' requisition for school moneys was due to township clerk, they returned it as a six months' school, thinking that they possibly might get a teacher for two more months at the least, but failed, as before mentioned. Now the council will grant only \$25 of general school rate, saying that we are only entitled to the above amount, as we have only had the school open for two months. We paid the teacher four months and a half wages.

1. Is the council right in their contention?
2. If not, what course should we pursue, as we think it very unfair for a poor section to be squeezed down like that?
3. Has a poor section wherein are to be found quite a number of poor farms which do not contribute as many dollars towards the general school rate as some of the richer sections, as much right to its share of the general school rate as the richer sections, or is it to be thankful for small mercies?

1. We assume that the levy referred to is that provided by sub-section 2 or 3 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of chapter 53 of The Ontario Statutes, 1906. If this is so, we are of opinion that the council is doing more for the school section than the statute authorizes. It is admitted that the trustees paid the teacher only 4½ months' wages, so we must assume that he was not engaged in teaching any longer. Therefore, since the teacher was not engaged for six months or longer, the section was entitled to no part of the levy provided for by sub-section 2 or 3.

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

3. Every ratepayer throughout the township whether, he resides in a poor or wealthy school section should pay his proportionate part, according to the assessed value of his premises, of the levy authorized by sub-section 2 or 3 of section 70.

Powers of Police Trustees.

292—POLICE TRUSTEE—In a police village without an incorporated board of police trustees and within the fire limits an addition to the rear of a hardware store has been used as a coal oil room. The floor and inside woodwork are so saturated with coal oil that it is considered to be very dangerous.

1. What authority have the police trustees to deal with this condition?
2. Where is the authority found?
3. What is the proper method of procedure in dealing with it?

1, 2 and 3. We cannot find that the trustees of the police village have any authority to deal with a matter of this kind.

Assessment of Boarding Houses—Of Fixed Machinery—Alteration of Assessment Roll—Assessment of Chemical Co.

293—B. F. J.—1. A. and C. have a boarding house which is used to board their employees. A. and C. claim that the business assessment cannot be placed on this property. A. and C. have been in the habit of giving meals and accommodation to the public at said boarding house. Can the business assessment be placed thereon?

2. Are boilers and engines in factories or lumber mills assessable? If so, at what rate per h. p., or does the assessment go on at the cash value?

3. Can an assessor, after he has assessed property, return and make another assessment after finding out that he has assessed the property under value?

4. There is a chemical company operating in our township and some trouble has occurred in the valuation of this property; if the company appeal on their assessment can the township put on a licensed valuator to obtain the actual value on the buildings and machinery? Can this company's plant be assessed as a distillery?

1. Since A. and C. apparently make a business of furnishing accommodation to the general public, as well as boarding their employees at this lodging house, we are of opinion that it is a house of public entertainment within the meaning of clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904, and is liable to the

business assessment mentioned in that clause calculated on its assessed value.

2. These are "fixed" machinery used for manufacturing purposes, and are exempted from assessment and taxation by clause 16 of section 5 of the above Act.

3. Yes, provided he does so before the time fixed for the return of the roll, and before he has actually returned it completed, as the Act requires. (See section 48 of the Act).

4. We do not know what is meant by a "licensed valuator." The law makes no provision for the appointment or licensing of such an official. If there is an appeal as to this assessment, the Court of Revision should obtain such expert evidence, as will satisfy it, as to the correct value of the property assessed to them. We do not think the company's plant can be assessed as a "distillery" within the meaning of clause (a) of sub-section 1 of section 10 of The Assessment Act, 1904, as we do not infer from the statement of the facts that it manufactures or distills intoxicating or spirituous liquors.

Assessment of Income—Of Boarding Houses—Of Manufacturing Industries.

294—A. MCP.—1. If a person borrows say \$2,000 from a bank, and lends out say \$1,000 on mortgages, invests the other \$1,000 in timber and lumber, paying interest on the \$2,000 to bank, can he be assessed for income tax on the interest he receives from the \$1,000?

2. We are connected with several saw mills, and usually at each of these places we have what they call a boarding house that a family lives in, and they board the men working in the mill. Often at times the men will go to other houses around and board there also. We would like to know if these boarding houses would come under the business assessment, as we do not think they would, as they are private boarding houses? Sometimes there are only two or three men, at others quite a number, in winter often none.

3. Another question we would like to ask: There was an assessment made on a large manufacturing concern here last year, and they appealed against the assessment, and it happened there was no one to represent the township, and they had the assessment reduced just to the value of farm land that the factory was on at the farming rate, we think \$25.00 or \$30.00 an acre. Might just say the assessment was \$25,000.00 and was reduced to \$4,000.00. The plant, which is practically a new one, we know cost upwards of \$100,000. Now could this be rectified, or is it too late for the township to take any action to obtain the proper assessment?

1. If the borrower is a householder or head of a family within the meaning of paragraph 19 of section 5 of The Assessment Act, 1904, as enacted by section 1 of chapter 36 of The Ontario Statutes, 1906, and the income derived from the investment of the \$1,000 is over \$300, or if his income derived from *all sources* is over \$300, he should be assessed for the whole income derived from the investment of the \$1,000. The interest he is paying to the bank on the amount borrowed should, however, be deducted so as to arrive at the actual profit made, which is the assessable income.

2. These are not "houses of public entertainment" within the meaning of clause (h) of sub-section 1 of section 10 of The Assessment Act, 1904, and we are therefore of opinion that they are not liable to any business assessment.

3. It is now too late to rectify this mistake in fixing the amount of LAST year's assessment. The assessor and Court of Revision should, however, see that it does not occur this or in any future year.

Business Assessment of Chartered Bank.

295—J. L. B.—Is a chartered bank in a village liable to assessment on business being conducted in a rented building?

Yes. A branch of a chartered bank, in rented premises, should be assessed for the business assessment mentioned in clause (c) of sub-section 1 of section 10 of The Assessment Act, 1904, calculated on the assessed value of the premises used and occupied in carrying on its business.

Enforcing By-Law Prohibiting Running at Large of Stock.

296—J. K. R.—The council of our township passed a by-law some years ago prohibiting live stock from running at large on the road. Can the ratepayers compel the council to enforce this by-law?

No. It is open to any ratepayer to impound cattle found running at large contrary to the provisions of the by-law, and to take such steps as the law prescribes to recover damages for any injury he may have thereby sustained.

Municipality to Furnish Division Court Room—Responsibility for Accident in Police Village.

297—T. Q.—Several years ago the council of this township was ordered by the County Judge to provide a court house for the holding of Division Court. The council at that time put up a building at a cost of about \$2,500. This building is situated in the centre of the township and is used for all business in connection with township affairs. The Judge of the county at the present time has moved the court to another village, about five miles away from the centre of the township. The owner of the hall in which the court is now held sent a bill to the council for \$24.00 for rent for the past year. The council refused to pay it as they have already provided a place for holding court. The owner of the hall threatens to sue the township for the rent.

1. Can the Judge move the court where he pleases and to the inconvenience of the public as this case is?
2. Can the Judge compel the council to furnish a court house in more than one place in the same township?
3. Can the owner of the hall collect the rent as the council did not engage it?

We also have in this township a police village. Recently a person met with an accident by his horse going over an embankment in this village and is suing the township for damages. The Telephone Co. left one of their poles lying on the street where the accident happened and the plaintiff claims this pole was the cause of his horse going over the embankment.

4. Who is responsible? The council has no control over the streets as the village appoints three trustees to do its business.
5. What action should the council take to defend the suit?
6. Should they bring in the police village and the Telephone Co. as parties to the suit?

1. Sub-section 1 of section 11 of chapter 60, R.S.O., 1897, requires the municipality in which a Division Court is held to furnish a court room and other necessary accommodation for holding the court, and sub-section 2 provides that in case a proper court room is not furnished, as provided in sub-section 1, the Judge may hold the court in any other suitable place in the division, etc. The latter sub-section also makes provision for the payment by the municipality, whose duty it was to furnish the court room, of \$5.00 for every day on which court is held to the owner of the building selected by the Judge, by reason of the alleged default of the municipality. We are loath to conclude that the Judge would arbitrarily move the place for holding the sittings of the Division Court, unless he had what he considered good and sufficient reasons for so doing.

2. The municipality is bound to furnish a PROPER PLACE for the holding of the Division Court sittings, and only one such place. The Judge, however, is not bound to be satisfied with any kind of a building, or any kind of accommodation that the municipality may furnish him with, but may require the municipality to furnish him with a proper court room, and if it does not, he may rent one at the municipality's expense.

3. It is difficult to answer this, but if the Judge was compelled to engage another building by reason of the failure of the municipality to furnish him with a proper court room, the owner of the hall can collect the rent from the municipality.

4, 5 and 6. If there is any responsibility at all (and as to this we cannot say, not having full information as to the circumstances under which the accident occurred) it is against the township municipality. The council

should employ a solicitor to look after its interests in the matter. The police village or its trustees cannot be made parties to the suit. The telephone company may be made a party to the action.

Liability of Police Village for Claims Against Township.

298—H. C.—The township council of the township in which the police village is situated passed a by-law granting a bonus to all owners of farms who build, or have built, wire fences on the highway bordering said farms.

1. Should the police village be called upon to pay or be included with the rest of the township in sharing in the extra tax required to pay such bonus? Said village being set apart for public improvement.

2. Are we liable to pay a share of claims that may arise from accidents caused by defective culverts, etc., in township?

1. Yes. We do not think it makes any difference in this regard whether the police trustees have been incorporated pursuant to section 751 of The Consolidated Municipal Act, 1903, or not.

2. Yes.

Filing Plan of Village—Furnishing Copy to Treasurer.

299—F. G. T.—1. What is the procedure in regard to plans of sub-division of land in a village? Who has to furnish the treasurer with the plan for the assessor's use?

2. If the owner, and he refuses or neglects to do so, what can be done?

1. Sub-section 1 of section 100 of The Registry Act (R. S. O., 1897, chapter 136) provides that "where any land is surveyed and sub-divided for the purpose of being sold or conveyed in lots, by reference to a plan, which has not been already registered, the person making the sub-division shall, within three months from the date of the survey, file with the Registrar a plan of the land on a scale not less than 1 inch to every 4 chains." Section 112 requires "every person who is required to lodge with the Registrar a plan or map of any survey or sub-division of land in any municipality," to deposit a duplicate original of the plan with the Registrar, who is required to deliver it to the treasurer or assessment commissioner of the municipality without any extra charge.

2. If the person whose duty it is to furnish the duplicate plan, as stated in our reply to the first question, refuses or neglects to do so, he can be compelled to comply with this provision of the Act by mandamus obtained from the proper court.

Treasurer Exempt From Service as Juror

300—R.—1. E. is the treasurer for a municipality for the year 1907. E. has been served by the sheriff to act as juror in June 1907.

The fact that E. is treasurer of a municipality, does it exempt him from acting as juror? If so, should the sheriff be notified that he is not going or what should he do?

Clause 23 of section 6 of The Jurors Act (R. S. O., 1897, chapter 61) exempts from service on any grand or petit jury in any court "every county, township, city, town, and village TREASURER and clerk." If the treasurer has been summoned as a juror he should notify the Sheriff as to his exemption, so that another juror may be secured in his place.

Time for Payment by Council of School Moneys.

301—W. D. M.—Under sub-section 2 of section 39 of The Public Schools Amendment Act, 1906, the municipal council of each township is required to levy a general rate to provide at least \$300 for each school section with an assessment of \$30,000 or over, for the payment of teachers' salaries, and sub-section 5 provides that the trustees shall apply for such additional sums as are required for same purpose. Sub-section 10 provides that such moneys shall be paid to the treasurer of the respective school boards from time to time as may be required by the school trustees.

Does this mean that the whole of these moneys shall not be paid over to the trustees at the end of the year, but only as required to pay quarterly salaries during the succeeding year?

Sub-section 10 of section 65 of The Public Schools Act, 1901, makes it the duty of trustees to pay teachers' salaries quarterly. It is open to the trustees and teacher, however, to agree specially for the payment of the latter's salary at some other time or times. The trustees should not require the council to pay them the sums levied and collected under the provisions of section 70 until it is needed for the payment of teachers' salaries. The council is not necessarily aware of the terms of the agreement between the teachers and trustees in the respective sections in the municipality, and so long as their is any money to the credit of this fund, and it is asked for by the trustees to pay teachers, whether at the end of the year or otherwise, the council should pay it to them. The last clause of sub-section 1 of section 71 of the above Act requiring all moneys collected for school purposes to be paid to the secretary-treasurers of rural school sections on or before the 15th of December in each year, was struck out by section 40 of chapter 53 of The Ontario Statutes, 1906. Therefore all moneys levied and collected under the provisions of section 71 from the ratepayers of any school section, shall also be paid to the school board by the council from time to time as they may be required for teachers' salaries and other expenses.

Liability of Council for School Moneys.

302—D. L.—On page 95 of the April number in answer to a question you say the council has no power to borrow this money for school purposes. If the trustees of any of the school sections in the municipality require to use any money to pay teachers' salaries and have none on hand they should borrow the amount and include it in their estimates for the current year. Now if you will turn to the July 1906 number, page 177, under the title of "Official circular to school officials and municipal councils," you say, "The main difficulty in complying with the Act has been removed by sub-section 10, above for the obligation to borrow the necessary funds will no longer devolve on the section school board."

The quotation in your question is the language of the Deputy Minister of Education, and not ours. It is part of an official circular sent out to school officials, etc., and which we published for the benefit and information of our readers as stated. We agree with the Deputy Minister's idea, provided the trustees carry on their business with the necessary degree of care and foresight. If they do not, and run out of money, they will still have to borrow the funds they require, under the authority of sub-section 10 of section 65 of The Public Schools Act, 1901, pending its levy and collection by the council. The council has no authority to borrow this money for school purposes, as stated in our reply to the question referred to.

Mode of Proving Claim for Sheep Killed by Dogs.

303—P. S. E.—Supposing a farmer having sheep killed by dogs comes before the council and makes a verbal or oral claim within the specified time (three months) would said oral claim be sufficient and legal to entitle him to compensation, or should said claim have been made in writing?

Section 18 of chapter 271, R. S. O., 1897, makes provision for paying claims of this nature. It is not necessary that the claim be made in writing. The attendance of the owner of the sheep killed, and a verbal statement of his grievance is sufficient. The council, however, should satisfy itself by such evidence, on oath or otherwise, as it deems best, of the justice of the claim, that it is one falling within the purview of section 18 of the Act before it decides to pay the amount.

Constitution of Board of Education—Duties of Fenceviewers.

304—W. D. M.—1. A public school section is composed of a town and a portion of the adjoining township. There is also a high school district composed of the town only. Can the trustees of the public and high school districts unite to form a board of education under the circumstances? The question is, could the fact that a portion of the public school section is not included in the high school district make the constitution of the board illegal?

2. The fenceviewers of the municipality have made an award specifying the quantity and description of a line fence to be constructed by two adjoining owners A and B. On the portion assigned to A, the present fence, which is an old one, having been built for over ten years, is crooked and over on B's land. A does not want to bear any of the expense of running a new line and says he will build the new fence on the old site. Has B. any redress under the circumstances?

1. Sub-section 1 of section 4 of The High Schools Act, 1901, provides that "the trustees of any public and high school exercising jurisdiction within the same municipality may unite as a board of education for such municipality, etc." In the case under review, the public and high school boards do not exercise concurrent jurisdictions. The jurisdiction of the public school board extends to a portion of the adjoining township municipality. We are therefore of opinion that these two school boards cannot unite as a board of education.

2. The fenceviewers in making this award have gone as far as the statute authorizes them. They have nothing to do with locating the line between the disputants. If the location of the line is in doubt the adjoining owners should enlist the services of a duly qualified surveyor to locate it for them, and then erect the fence awarded by the fenceviewers in the proper place. It must be borne in mind, however, that 10 years' possession gives title, and the engineer can only pass upon the question as to where the boundary line is according to the paper title.

Attendance of Candidate at Counting of Votes.

305—D. B.—Would it be legal for a D. R. O. to take the oath of a candidate after a poll closes, the candidate wishing to see the votes counted, or must he take the oath of secrecy before the poll opens?

We are of opinion that this proceeding on the part of the deputy-returning officer would be in accordance with the provisions of the statute. Section 201 of The Consolidated Municipal Act, 1903, provides that "a candidate may himself undertake the duties which any agent of his, if appointed, might have undertaken, or he may assist his agent in the performance of such duties, and may be present at any place, at which his agent may (in pursuance of this Act) be authorized to attend," and section 174 provides that "in every polling place the deputy-returning officer shall, immediately after the close of the poll, in the presence of the poll clerk (if any) and of such of the candidates or of their agents as may then be present, open the ballot-box, and proceed to count the vote, etc."

Method of Equalizing Union School Sections.

306—G. H.—1. We have a union school section to equalize. C. S. has 2,474 acres land assessed for \$46,855 and G.S. has 1,740 acres of land assessed for \$52,075. What we would like to know is whether we have to equalize by the assessment or by the number of acres on each side?

2. Have the assessors any power to change the assessment in equalizing a union school section as C. S. has about 500 acres of non-resident lands which form a portion of the section?

1. Section 54 of The Public Schools Act, 1901, requires the assessors to "meet and determine what proportion of the annual requisition made by the trustees for school purposes, shall be levied upon and collected from the taxable property of the respective municipalities out of which the union school section is formed." In arriving at this proportion, both the acreage and assessed value in each municipality should be taken into consideration.

2. The assessors have no power to make any alteration or change in either or any of the assessment rolls, but must make their equalization from the rolls as completed and returned to the clerks of the respective municipalities.

Qualification of Auditor—Time for Submitting Local Option By-Law—Time for Payment of School Money.

307—X. Y. Z.—1. The township of M gave a bonus for the erection of wire fences along the highway. A is an auditor. He erects a wire fence along his property and receives the bonus. Does it disqualify him for the position of auditor?

2. The township of M passed a local option by-law which was carried by a vote of the people, but was subsequently quashed on a technicality. Can they vote on the question again next year, or will they have to wait three years?

3. The secretary of S. S. No. — sent a letter to the township treasurer saying that on the 1st of April for the use of the school section he wants \$200. He says that the inspector told him that when he wanted money for school purposes all he would have to do was to go to the township treasurer and he (the treasurer) would have to give it to him, and quoted some section of The School Act as his authority for so doing. The township treasurer refused to give him any money. Was he justified in doing so?

4. Could a township council pass a by-law authorizing the treasurer to lend to school sections certain sums of money, charging the said sections six per cent. for the money—they (the council) being able to borrow it for 5 per cent. for township purposes?

1. We are of opinion that A cannot legally act as an auditor, as during the year previous to his appointment he had a share or interest in a contract with the corporation (see sub-section 1 of section 299 of The Consolidated Municipal Act, 1903).

2. There is nothing to prevent the submission by the council of another local opinion by-law to the electors on the day of the holding of the next annual municipal election. Since the by-law submitted last January received the approval of the required number of electors, sub-section 5 of section 141 of The Liquor License Act (R. S. O., 1897, chapter 245) does not apply.

3. We presume that the provision of the statute referred to is sub-section 10 of section 70 of The Public Schools Act, 1901, as enacted by section 39 of chapter 53 of The Ontario Statutes, 1903. This sub-section does not authorize the township treasurer to pay to the trustees of school sections in the municipality any moneys which have not been levied and collected and are in his hands for school purposes. If there was nothing to the credit of this school section in the hands of the treasurer at the time the secretary made application for this money the treasurer did right in refusing to pay him any. The trustees will have to borrow the money required under the authority of sub-section 10 of section 63 of the Act, and provide for the sum required to repay the loan in the next estimates furnished the council.

Liability for Drainage of Cellars, etc.

308—T. W. S.—My cellar drain runs into a ditch about four inches higher than and opposite to the mouth of a tile drain which crosses the road.

The fall of the land at the outlet of the drain which crosses the road is four feet above the level as the land slopes from the outlet.

During the past winter the outlet to the road drain was allowed to fill with mud and the water froze in the tile and this spring backed the water into my cellar to the depth of fourteen inches, covering my potatoes and vegetables and spoiling them.

I notified the road overseer about it and he allowed the water to remain in my cellar for four weeks before he opened the drain across the road.

Am I entitled to damages from the township for the loss of my vegetables, damage to my cellar, and water standing around the roots of my fruit trees?

We do not think this owner has any claim for damages against the township which he can successfully prosecute. The council is not bound to construct, maintain and keep open drains for the purpose of draining the cellars or premises of owners adjoining the highway. If an owner's premises require draining he should institute proceedings under the provisions of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) and in

this way the rights and liabilities of all owners interested, including the municipality, can be properly adjusted.

Compensation Cannot be Paid for Sheep Killed Outside the Municipality.

309—R. B. C.—A ratepayer in K township in which a dog tax is levied, had sheep killed in the neighboring township of G where they were pasturing on hired pasture land.

The council of G township does not impose a tax on dogs in their municipality.

Will it be legal for the council of K township to pay the ratepayer of K municipality for the damage sustained, not exceeding two-thirds value as they think he should be rewarded.

We are of opinion that the township of K. has no authority to pay this claim. Section 18 of chapter 271 (R. S. O., 1897) provides that "the owner of any sheep or lamb killed or injured by any dog, the owner or keeper of which is not known, may, within three months after the killing or injury, apply to the *council of the municipality in which such sheep or lamb was killed or injured*, for compensation, etc." In this case the killing took place outside the limits of the township of K., therefore its council has no power to pay the amount of the compensation.

When a Dog is Assessable.

310—W. A. R.—At what age is a pup liable to assessment under a municipal by-law assessing a tax on dogs, but not defining any particular age?

A dog is a dog for assessment purposes as soon as it is born.

Construction of Drains Under The Municipal Drainage and Ditches and Watercourses Acts.

311—W. H. W.—A few years ago the council of the township cut the drains wherever they were needed to drain the lands in the township. The last few years there have been a great many drains cut, either under The Ditches and Watercourses or Drainage Act. Now the last system is not fair to the parties who have to pay a special tax on those drains. There are drains where the road and the individual are both benefited.

What I want to know is, if we can legally collect the individual's share if he is willing, in his taxes, or will he have to do his portion of the drain himself, or, if we sell the drain, have the contractor take him for his portion? Some of them have not got the money now, but want the work done and agree to pay later on. I want to know how to keep the municipality secure from loss and do the work now?

We understand that these drains were constructed under the provisions of The Municipal Drainage Act, (R. S. O., 1897, chapter 226) or The Ditches and Watercourses Act (R. S. O., 1897, chapter 285). In either case, in order to secure the municipality against loss or trouble, the provisions of the Act should be strictly complied with. The construction of a drain under the former Act should be let as provided in the Act, and the cost assessed against the lands and roads benefited, in the proportion fixed by the engineer in his report. If the drain is being constructed under an award made pursuant to the latter Act, each owner should do the part of the work allotted to him by the award, within the time therein specified. If he makes default, the township engineer should let the work, as provided in section 28 of the Act, and the council should collect the cost, as provided in section 30.

Business Assessment for Several Businesses Conducted on the Same Premises.

312.—B. A. G.—A resident of our municipality owns a farm which is at present rented to a tenant. The owner has a gasoline engine and grain chopper in the barn which he uses to grind grain for the public. Some time ago he had notices posted up advertising his chopper to do grinding at stated periods during each week. He also buys in cattle and other stock and kills them on the premises; shipping part of the meat to an adjoining town and selling the balance to the farmers, peddling it from door to door.

He also hires horses and rigs to anyone wishing to hire them, keeping several horses and rigs for use in this way whenever called for.

There is no hotel in the village adjoining his farm and he gives meals and lodges travellers over night charging therefor in the regular way.

A. Can a person be assessed for more than one business?

B. Would his business tax be rated on the farm and buildings or on the barn alone?

Some years ago he appealed against being assessed for business tax and through certain statements made to the Court of Revision his business tax was taken off.

C. Can he escape the business tax in any way, if not, kindly say just how the amount of his tax should be arrived at?

A. Not if they are all carried on, in or upon the same premises, as appears to be the fact in this case.

B. The business assessment should be calculated on the assessed value of the premises used and occupied for the purpose of carrying on the preponderating business at the rate fixed for such business in section 10 of The Assessment Act, 1904.

C. We are of opinion that the resident referred to is liable to some business assessment, under section 10 of the above Act, but without knowing what is the preponderating business he carries on, we cannot say under which particular clause of this section he is liable. Sub-section 2 of section 10 provides that "no person shall be assessed in respect of the same premises under more than one of the clauses of sub-section 1, and where any person carries on more than one of the kinds of business mentioned in that sub-section *on the same premises*, he shall be assessed by reference to the assessed value of the whole of the premises under that one of the said clauses in which is included the kind of business which is the chief or preponderating business of those so carried on by him in or upon such premises."

Duties of Treasurer—Tax Collector—Auditor—Provincial Municipal Auditor.

313—I. H. H.—Will you please send me a synopsis of the duties of:

1. Municipal treasurer.
2. Municipal tax collector.
3. Municipal auditor.
4. Proceedings necessary to obtain the services of a Provincial Municipal Auditor.
5. The duties of same.

A digest of these either in a collective form or separate will oblige.

The space at our disposal is too limited to admit of a detailed enumeration of all the duties these officials may be called on to perform. The most we can do is to refer to the statute where they are to be found. The provisions as to the appointment and duties of the treasurer will be found in section 288 and following 8 sections of The Consolidated Municipal Act, 1903. The law as to collectors and their duties is laid down in sections 98 to 115 (both inclusive) of The Assessment Act, 1904. As to the appointment of collectors, see section 295 and following sections of The Consolidated Municipal Act, 1903. Section 299 to 309 (both inclusive) of the latter Act contains the law as to the appointment and duties of auditors. The law as to the appointment and duties of the Provincial Municipal Auditor will be found in chapter 228 of The Revised Statutes of Ontario, 1897. The steps to be taken to call in the services of this official are prescribed by section 9 of the Act.

Liability for School Taxes.

314—W. S. S.—D is a property owner and assessed and is a public school supporter. K has moved on portion of the farm and has five or six children to attend school and pays rent to D annually. D not being a rate supporter thinks he has no right to pay a school fee which the trustees impose on him. Has K, a man that is a tenant, to pay a school fee or not?

This is somewhat difficult to understand. We may say, however, that in view of the fact that the owner and tenant are apparently both public school supporters, the land should bear its proportionate part of the school taxes according to its assessed value. We do not know what, under the circumstances of this case, is meant by a school fee imposed by the trustees on either D or K. If they are residents of the section towards the support of the school in which the taxes on the land are paid, they cannot legally be compelled to pay any fee to the trustees. If they are not residents of the section in which their children attend school, the trustees can require them to pay the fees mentioned in section 95 of The Public Schools Act, 1901.

Closing and Leasing of Alley in Unincorporated Village.

315—I. J.—The unincorporated village of N. R. in this township was surveyed and the plan recorded in the year 1879. Lots 1-7 and lots 12 and 13 are occupied as village lots and most of them built on. Lots 14, 15, 16, 17 and 18 are the school premises of S. S. 15 of this township. Victoria and King Streets are open and in public use. Queen St. is closed and occupied by the owners of lots 1-7 and occupied as part of their lots. They (or some of them) claim to have occupied this alley for a period of 23 years. The public school inspector has notified the trustees of S. S. No. 15 that their premises are too small and must be enlarged. Said trustees asked the township council for a lease of that part of the 20 foot alley between their premises (lots 14 and 18) and lots 1 to 5 in order to increase the area of their school premises. The council, by resolution, granted their request and instructed the reeve to sign a lease of said property to the trustees of S. S. No. 15. This was done without the knowledge or consent of the owners of lots 1 to 7, who occupy the alley in question, and no by-law was passed authorizing the lease to the school trustees.

1. Have the owners of lots 1 to 7 acquired a title to the alley by undisputed occupation for 23 years?
2. If not, has the council the right to lease said alley for the purpose mentioned contrary to the wishes of the owners of the adjoining lots?
3. If the council has the power to lease said alley without the consent of the present occupants, what is the legal course for the council to take in exercising said power?
4. If the council has the power to grant said lease, is the signature of the reeve alone on the lease sufficient?

1. This land appears to have been laid out into village lots, and allowances for streets by a private owner, and it does not appear that the council of the township has ever by by-law assumed this, or any other of the streets in the survey as a public highway. If this is so, we do not think the council of the township has any authority to lease the street. Besides this we may also say that we cannot see what authority the council has to lease what appears to be not a public street but a private alley, which was no doubt laid out for the convenience of the owners of the adjoining lands.

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

3. If the council had this power, and we do not think it had, it would have to pass a by-law under the authority of section 637 of The Consolidated Municipal Act, 1903, after it had strictly observed the formalities prescribed by section 632 of the Act.

4. The official or officials who execute a lease, which a council has authority to make, should be authorized by by-law of the council to perform this duty. It is customary for the council to empower the reeve and clerk to execute the document on behalf of the municipality and affix the township seal thereto.

Compulsory Covering of Water Course.

316—J. N. H.—We have a watercourse running down one of our side streets into the river. This ditch or watercourse is about four or five feet deep and eight feet across the top. One of the parties past whose residence this runs has asked the town to cover it over. It certainly is dangerous and detrimental to his property.

Can he force the town to cover it?

No, but for the protection of the interests of the municipality the council should either cover the water-course or erect a sufficient railing between it and the road. In its present condition, if an accident occurred by reason of the dangerous opening, the council would most likely be held responsible in damages.

Council's Power to Borrow Money for School Purposes.

317—H. E.—Your opinion in last month's WORLD is that municipal councils should not borrow money to pay teachers' salaries this year on the trustees order.

At the request of the Superintendent of Schools for our county the Deputy Minister of Education has written me to say that it is obligatory on township councils to pay these orders. Kindly say if your opinion is well taken.

COPY OF LETTER.

Dear Sir,—

I am directed by the Minister of Education to state that the amendment to The Schools Act, passed last session of the Legislature, made it obligatory on the township council to pay to the school boards from time to time such moneys as are required to pay teachers' salaries, even before the taxes are collected.

Your obedient servant,

Signed, A. H. W. COLQUHOUN

Deputy Minister of Education.

With all due deference to the opinion of the Deputy Minister, we cannot do otherwise than adhere to the opinion we have already expressed on this question and which is several times reiterated in this issue. Municipal councils are the creatures of the statutes, and they have no power to do anything that these statutes do not authorize. The statutes do NOT empower municipal councils to pay moneys required by school trustees for paying teachers' salaries or the other expenses of the management of schools out of the general funds of the municipality, or to borrow money for the purpose. It therefore follows that, if there are no school moneys standing to the credit of the trustees who apply to the council for payment, in the books of the treasurer, the council is not bound to, and should not, direct payment of the amount of the requisition.

Place For Holding Municipal Elections.

318—A. D. H.—The township council of D has been holding the municipal election in an adjoining town. Sections 104 and 105 R. S. O., 1897, forbids it.

1. Does section 534 of The Municipal Act give them permission?

2. If passing a by-law makes it legal if the by-law specifies a certain building or hall, can it legally be held in any other building without changing the by-law?

3. If the above election has been illegal what effect would it have on the local option by-law just passed?

1. It is not stated whether the town in which the building used by the township as a public hall is located, is wholly or partly within the original boundaries of the township. If it is, clause (a) of sub-section 3 of section 534 of The Consolidated Municipal Act, 1903, authorizes the township municipality to hold its election meetings therein. If the town is not so located, it has no such power.

2. If the circumstances of this case are not such as to bring it within the purview of clause (a) of sub-section 3 of section 534 of the Act, the passing of a by-law by the council will not remedy matters. If the circumstances are such as to enable the council to hold its meetings in a hall in the town, it should not change the place of meeting without passing an amending by-law for the purpose.

3. If the circumstances are such as to disentitle the council to hold its meetings in a hall in the town, we do not think the fact that the last election meeting was held in a hall in the town would be a ground for invalidating either the municipal election or the voting on the by-law.

Liability for School Debenture Payments.

319—D. A. McN.—Last year a number of lots were taken from one school section and placed in an adjoining section. In the section to which they have been attached there are several debentures which were issued for building a new school house, yet to pay. Now in levying for the payment of said debentures should I exempt those lots or not?

Sub-section 1 of section 74 of The Public Schools Act, 1901, provides that debentures issued to raise money for building a new school house shall be repayable out of the taxable property of the school section concerned in such annual amount as they may deem expedient. No provision is made for the exemption of lands taken into the section after the debentures are issued from their proportionate part of the rate necessary to meet the payment of these debentures. We are therefore of opinion that this rate should be levied against these lands, as well as the lands in the section at the time the debentures were issued.

Provisions for Raising Money for Building Town and Fire Hall.

320—W. D.—This municipality wishes to purchase a site for building for fire and general hall for town. Will it be necessary to take a vote of the people or how much money could be expended, it being impossible to wipe the debt off this year as it would amount to about \$1,000?

Since this money is not required for the ordinary current expenditure of the municipality, and is not to be repaid within the year in which it has been borrowed, the by-law providing for the raising of the necessary funds will have to be submitted to the electors of the municipality, before its final passing, as provided in sections 338 and following sections of The Consolidated Municipal Act, 1903. (See also section 389 of the Act.)

Business Assessment of Miller—Proceedings to Fill Vacancy on Council Board.

321—F. G. J.—1. All the lands of a miller are assessed including that covered by water.

In reckoning the business tax, should one reckon 60 per cent. of mill and land occupied by it, say one-quarter acre, or should one reckon 60 per cent. of mill and land covered by the pond, say eighty acres.

2. In case a councillor of a township resigns, what steps are necessary to fill the vacancy. I understand that in urban municipalities the one who is the defeated candidate and has received the highest number of votes of those defeated takes the position. Is this the case in rural municipalities?

1. The business assessment should be calculated on the assessed value of all the land used and occupied for the purpose of carrying on his business as a miller, and as to what the actual value of the land is, so used and occupied, the assessor and Court of Revision on appeal (if any) would be the best judges.

2. The steps to be taken in the event of the resignation of a township councillor before the 1st November in any year will be found in section 212 of The Consolidated Municipal Act, 1903. If the resignation does not take place until after the 1st November, under the authority of sub-section 3 of section 216 of the Act "it shall be in the discretion of the council to direct that an election be held to fill such vacancy, or otherwise as they may see fit." Section 215a of the Act applies only to cities.

Assessment of Income of Private Banker.

322—R. McM.—Can I assess a private banker for income provided he has such in excess of \$700 exemption, plus his business assessment? The banker receives large sums from sources not strictly banking, such as interest arising from moneys invested in mortgages, etc. The banker claims his business assessment covers all.

We are of the opinion that the banker referred to comes within clause (c) of sub-section 1 of section 10 of The Assessment Act, and that he is not assessable in respect of income in addition to this business assessment. See also section 11.

Construction by Municipality of Drain Under The Ditches and Watercourses Act.

323—F. B.—A B on concession 12 is an open road ditch. BC, concession 12, is a covered ditch, covering being done by owners of shops, stores, etc. for their own convenience, the township municipality assisting, no award having been made or by-laws passed affecting ditch. Covered drain is now out of order and water is destroying the highway and making it dangerous for traffic. Township council wants drain repaired; owners object to assist.

1. Can we proceed under The Ditches and Watercourses Act; if so, how?
2. Can the township municipality compel adjacent owners to assist to make or renew or repair covered drain?
3. Can owners on west side of street hinder township from crossing highway by culvert and bringing water down on west side?
4. Is there a special act that covers the above case in township?
5. The ordinary open road ditch would be sufficient to carry off all water safely if not obstructed by covered drain. Can council grade and remove covered drain, it being there twenty years?

1. The municipality has authority to institute proceedings under The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) to have a drain constructed in the locality, provided the limit of the work prescribed by section 5 of the Act is not exceeded. By the third paragraph of section 3 of the Act, the word "owner" whenever used therein, is made to mean and include "a municipal corporation as regards any highways or other lands under its jurisdiction."

2. The award of the engineer should require each owner of lands benefited by the construction of the drain, to make and maintain such portion of it, as the engineer considers the proportion of benefit to his lands warrants.

3. The engineer will have to be guided by the provisions of the statute in locating the drain, and if he acts within his statutory authority, no owner can prevent the drain following the course laid down in his award.

4. The provisions of the above Act will, we think, meet all the requirements of the township and other owners interested in this case.

5. The council must leave the location and nature of the drain to the engineer who makes the award, and he will see that the rights and liabilities of all owners interested are properly adjusted.

Erecting and Renting of Town Hall by Municipality.

324—A. T. C.—Can a municipality erect a town hall and rent part of it for retail business purposes?

Sub-section 1 of section 534 of The Consolidated Municipal Act, 1903, empowers councils of towns to acquire lands and erect such a town hall thereon as may be required for its purposes. The statute confers no authority on councils of towns to lease any portion of such a building to private persons for business or other purposes.

Procedure for Raising Money to Build Fire Hall and Instal Fire Alarm System.

325—D. D.—Our town council has passed a resolution to build a fire station and install a fire alarm system involving an expenditure of some \$5,000 and proposes to contract a loan for this amount without appealing to the ratepayers.

Will you kindly advise me at the earliest possible date if this can be done?

If the object of this by-law was to instal a fire alarm system only, it would be a by-law for the purchase of "appliance for the purpose of fire protection," and under the authority of section 544a of The Consolidated Municipal Act, 1903, (as enacted by section 18 of chapter 34 of The Ontario Statutes, 1906), it would not be necessary to submit it to a vote of the electors. But one of the objects of the by-law is to raise money for the erection of a fire hall or station. There is no provision

for passing a by-law providing for the issue of debentures to raise money for this purpose until after it has received the assent of the electors.

Selection of Fenceviewers—Power to Sell Road Allowance—Power to Remit Taxes—Voting Rights of Non-Resident Tenant.

326—H. T. P.—1. Has the party complained against in a line fence dispute the right to select any of the fenceviewers?

2. Has township council the power to sell road allowance under any circumstances? If so, how should it proceed to do so?

3. I notice you are often asked if the council could remit taxes where a schedule left by an assessor is less than the sum on the assessment roll. You invariably answer no. Admitting that to be true, has the aggrieved party a case in law against the assessor to recover the difference between schedule and roll? That is, the amount of taxes due to the discrepancy?

4. Has a non-resident tenant a municipal vote?

1. No, but sub-section 4 of section 4 of The Line Fences Act (R. S. O., 1897, chapter 284) provides that "the owner notified may, within the week, object to any or all of the fenceviewers notified, and in case of disagreement, the Judge hereinafter mentioned shall name the fenceviewers who are to arbitrate."

2. Section 637 of The Consolidated Municipal Act, 1903, empowers the council of a township to pass by-laws for the sale of road allowances in the municipality. This by-law should not be passed until the preliminary proceedings prescribed by section 632 of the Act have been strictly observed.

3. We do not think the owner complaining has any action against the assessor, under the circumstances mentioned. It is the duty and privilege of the ratepayer to examine the assessment roll after it has been returned to the clerk, and if he considers himself wrongly assessed, to appeal to the Court of Revision to have the assessment rectified. If he fails to do this, he has no ground for complaint.

4. Tenants who have a right to vote at municipal elections in a township, are those who are rated on the last revised assessment roll of the municipality for the amount mentioned in section 87 of The Consolidated Municipal Act, 1903, and who possess the other qualifications mentioned in sub-section 1 of section 84 of the Act, and, under the authority of clause "secondly" of this sub-section, are "residents of the municipality, who have resided therein for one month, next before the election, and who are, or whose wives are, at the date of the election, residents in the municipality."

Drainage in Townships.

327—W. H. W.—We have a great many drains under The Ditches and Watercourses' Act in our township and a portion of the ratepayers are taxed very high on that account, and now when we cut ditches or when a ratepayer asks for a ditch we make him pay a portion for outlet to his drains on his farm. Now we have a case of this kind, a ratepayer wants a ditch cut and he agrees to pay half the cost. The water runs west past the next farm and it is equally benefited by the drain, but the owner refuses to pay his share or anything toward the expense. Now, what I want to know is can the council of the township make him pay his portion of the work without putting it under The Ditches and Watercourses' Act? Could the council collect his portion in his taxes or not? If the council cuts the drain and the parties agree to pay a portion can the council collect their portion with their taxes if they have not paid by that time, or is it best to have them do their own portion of the drain. Can the council compel them to cut their portion if they have agreed to and then do not do it after the township has done their portion?

The council has no authority whatever to provide for the construction of drains in the manner suggested, or to enter into any such arrangement with any ratepayer for the drainage of his lands. The Municipal Drainage Act (R. S. O., 1897, chapter 226) and the Ditches and Watercourses Act (R. S. O., 1897, chapter 285) provide machinery for the construction of drains, and the pro-

visions of whichever of these Acts suits best the circumstances of each particular case, should be strictly observed.

Cellar Drainage.

328—W. K.—A's cellar drain empties into the ditch at the side of the road opposite to a culvert that crosses the road several inches lower than the outlet of the cellar drain. The land at the lower end of the culvert slopes for several feet making plenty of fall for the water. During the fall the earth was allowed to stop up the lower end of the culvert and the water froze and when spring came backed the water into A's cellar nearly two feet. A notified the road overseer, but he allowed the water to remain for over three weeks before opening the culvert spoiling A's vegetables, etc.

1. Is the council liable to A. for the loss of his vegetables, leaving water around his trees and cellar wall?

We are of opinion that the council cannot be held responsible for the damages sustained by A. It is no part of the council's duty to drain cellars in the municipality. If A requires the drainage of his lands he should institute proceedings, under the provisions of The Ditches and Watercourses Act (R. S. O., 1897, chapter 285) and in this way, the rights and liabilities of all persons interested can be properly adjusted.

Assessment of Income.

329—R. N. K.—A householder and a head of a family received interest on mortgages and notes during 1906 amounting to \$240, and sold property for \$2,700 last June, being interest at 4 per cent., \$108, first payment of interest not due until the 1st of June, 1907. Is the above not exempt from any assessment for income for the year 1907?

If the income to be derived by the householder from investments in notes and mortgages, including the \$108 interest on the \$2,700, for the current year can be estimated, and this either alone, or with any income he may derive from any other sources, exceeds \$300, he should be assessed for the whole amount of such income, subject to the exemption mentioned in clause 19 of section 5 of The Assessment Act, 1904, as to any part of it that may be derived from personal earnings, etc. If this year's income cannot be estimated, the income received up to the 31st December last will have to be taken as the basis for the income assessment. If the income received up to that date does not from all sources exceed \$300, no part of it is assessable, but if it did exceed that sum, the amount of his assessable income this year, is the whole amount received last year, subject to the exemption mentioned in clause 19. (See sub-section 2 of section 11 of the above Act). If the party referred to has no income this year except the income derived from interest upon mortgages, notes and balance of purchase money, such income can be estimated, and it should be estimated by the assessor and the amount of such income is the sum for which the party should be assessed.

Assessment of Railway Companies—Duties of Pathmasters—Clerk's Power to Loan to Council—Duties of Constable—Meeting of Council—Widow's Right to Vote in Districts.

330—T. A. M.—The railway company in this municipality appeals against assessment for current year on the ground it should have remained the same as last year, the assessor having advanced the companies assessment some \$500.

1. Can the court of revision, provided all formalities have been observed, sustain or increase the companies present assessment, as last year their property was valued much too low and all the property not enumerated?

2. Do the amendments of 1906 cover this case?

3. Is the stationery machinery used for pumping purposes assessable on railway land?

4. Is it legal to allow pathmasters to collect commutation money?

5. Should they in cases of ratepayers commuting simply record in labor list commuted?

6. May the clerk legally loan money to the council to meet current expenditures?

7. May a constable appointed by the council legally act on any infraction of the law within the municipality or is he limited to the enforcement of the by-laws only?

8. Is there any limit to the number of meetings a council should hold during the year?

9. In the territorial districts are widows eligible to be placed on the voters' list?

1. If the Court of Revision is of opinion, on the evidence adduced before it, that the assessor has observed the provisions of the statute in assessing the property of the railway company, and that he has rated it at its proper value, we are of opinion that it should confirm the assessment.

2. The provisions of section 13 of chapter 36 of The Ontario Statutes, 1906, apply to this case.

3. We do not think so. A pumping station and the machinery therein are not amongst the structures on railway lands, enumerated between the brackets in the amendment to sub-section 2 of section 44 of The Assessment Act, 1904, enacted by section 13 of chapter 36 of The Ontario Statutes, 1906, and which are assessable.

4. Yes, and it is their duty to collect it from owners, who prefer paying the commutation money to doing the work.

5. They should enter in the proper columns of the statute labor returns to be made to the clerk on or before the 15th day of August in each year the amounts of commutation money received and expended respectively.

6. We think transactions of this kind are unwise, and, to prevent suspicions and adverse criticism, should be avoided, although we are aware of no legal objection to the making of such a loan.

7. Section 37 of chapter 225, R. S. O., 1897, provides that councils of townships in Territorial Districts shall have power "to appoint one or more constables within the municipality, whose duty it shall be to enforce and maintain law and order, and who shall perform all duties pertaining to constables."

8. No, but a council should hold no more meetings in the year than are absolutely necessary to enable them to efficiently transact the business of the municipality.

9. No. Sub-section 1 of section 18 of chapter 225, R. S. O., 1897, provides that the persons qualified to vote at every election in a township in a Territorial District after the first shall be "every MALE freeholder and resident householder whose name appears on the revised assessment roll upon which the voters' list used at the election is based for said municipality, and who is of the full age of 21 years, and a naturalized or natural born subject of His Majesty."

Assessment of Railroad Bridges.

331—H. L. P.—In our municipality there are three railroad bridges, two of them between two townships, ours and the adjoining township of T. over the W. river, and the other across the W. canal, but within our township. Can our assessor assess these structures, they never having been assessed and no return made of them by the railroad?

We do not think these bridges are assessable. They are structures on the right of way of the railway, and are exempted from assessment and taxation by clause (a) of sub-section 2 of section 44 of The Assessment Act, 1904, and the amendment to this sub-section enacted by section 13 of chapter 36 of The Ontario Statutes, 1906.