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MISSING

THE MUNICIPAL WORLD

Published Monthly in the Interests of Every Department of the Municipal Institutions of Ontario.

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Calendar for December, 1900.

Legal, Educational, Municipal and Other Appointments.

- DEC. 1. Chairman of Board of Health to report to the Council on or before this date.—Public Health Act, schedule B, section 3.
Last day for appointment of School Auditors by Public and Separate School Trustees.—Public Schools Act, section 21, (1); Separate Schools Act, section 28, (5).
Municipal Clerk to transmit to County Inspector statement showing whether or not any County rate for Public School purposes has been placed upon Collector's Roll against any Separate School supporter.—Public School Act, section 68; Separate School Act, section 52.
Last day for councils to hear and determine appeals where persons added to Collector's Roll by Clerk of Municipality.—Assessment Act, section 166.
5. Make return of contagious diseases to Registrar General. R. S. O., chapter 44, section 11, sub-section 4
10. Last day for publishing notice of County Council nomination. Section 132, (2) Municipal Act.
12. Last day for Public and Separate School Trustees to fix places for nomination of Trustees. Public School Act, section 57 (2); Separate School Act, section 31, (5).
Returning Officers to be named by resolution of the Public School Board (before second Wednesday in December.)—Public School Act, section 57 (2.)
14. Last day for payment of taxes by voters in local municipalities passing by-laws for that purpose.—Municipal Act, section 535
Last day for Collectors to return their rolls and pay over proceeds, unless later time appointed by Council.—Assessment Act, Section 144.
Local assessment to be paid Separate School Trustees.—Separate School Act, Section 58.
15. Municipal Council to pay Secretary-Treasurer Public School Boards all sums levied and collected in township.—Public School Act, Section 67.
County Councils to pay Treasurer High School.—High School Act, Section 31.
Councils of towns, villages and townships hold meeting.—Municipal Act, Section 304, (6)
Pass all accounts for subscriptions, etc., due THE MUNICIPAL WORLD, and order election supplies, etc.
17. Nomination Day, were fixed by by-law of County-Council. Section 125, Mun. Act.
20. Last day for Treasurer to send Clerk list of all who have not paid their taxes.—Municipal Act, section 292.
Last day for notice of first meeting of Trustees in New School Sections to be posted up by the Township Clerk.—Public Schools Act, Section 11, (5.)
22. Public and Separate Schools close.—Public School Act, section 91 (1); Separate School Act, Section 81, (1.)
24. High Schools close, first term.—High School Act, Section 42.
County Council Nomination Day.—Section 133.
Last day for posting up Annual Statement of assets and liabilities in Townships, Towns and Villages.—Municipal Act, Section 304, (7).
25. CHRISTMAS DAY.
High School Treasurer to receive all monies collected for permanent improvements.—High School Act, Section 37, (1).
By-Law for dis-establishment of Township Boards takes effect.—Public School Act, Section 30, (1).
New Schools, and alteration of school boundaries go into operation or take effect.—Public School Act, Section 24, (2); Section 38, (3); Section 39, (3); Section 43, (10)
Last day for publishing Notices of Nomination.—Section 127.
26. Annual Public and Separate School Meeting.—Public School Act, Section 13; Section 57, (1); Separate School Act, Section 27, (1); Section 31 (1).
31. Nomination Day.
Roll to be finally revised by Judge when assessment taken between 1st of July and 31st September.—Assessment Act, Section 58. (1)
Road Commissioners cease to hold office.—Assessment Act, Section 120.
License Commissioners cease to hold office.—Liquor License Act, Section 3.
Protestant Separate School Trustees to transmit to County Inspector names and attendance during the last preceding six months.—Separate School Act, Section 12.
Trustee's report to Truant Officers due.—Truancy Act, Section 11.
Auditor's report of Cities, Towns and Incorporated Villages, to be published by Trustees.—Public School Act, Section 62, (11).
Persons liable to Municipality on Mortgage to state balance due thereon to head of Municipality.—60 Vic., c. 48, s. 22.
- JAN. 1 A HAPPY NEW YEAR TO ALL.
Renew Subscriptions to MUNICIPAL WORLD for 1901.

The publisher desires to ensure the regular and prompt delivery of THE WORLD to every subscriber, and requests that any cause of complaint in this particular be reported at once at the office of publication. Subscribers who may change their address should also give prompt notice of same, and in doing so should give both the old and new address.

The Municipal World

PUBLISHED MONTHLY

In the interests of every department of the Municipal Institutions of Ontario.

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A. W. CAMPBELL, C. E.	} Associate Editors
J. M. GLENN, Q. C., LL.B.	

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ST. THOMAS, DECEMBER 1, 1900.

If the number on your address label is 120 your subscription ends with this issue.

We will be pleased to have renewal orders from all, and from those who are retiring from municipal life, a recommendation to their successors in office. We have to depend largely on the co-operation of those in office and to them our thanks are due for the good progress made during the year. The Supply Department has received an encouraging support. This is necessary owing to the low subscription rate and increasing demands on the Question Drawer for special legal information, which, if obtained from other sources, would cost much more. THE WORLD'S Souvenir Catalogues will be distributed during the month, and, as usual, will show that we are in a position to fill orders for blank forms, books, stationary and office supplies, required by municipalities.

The legislature has limited the powers of municipal councils after the 31st day of December in any year as follows:

"But no council of any local municipality shall after the 31st day of December in the year for which the members were elected, pass any by-law or resolution for the payment of money, or which involves, directly or indirectly, the payment of money; nor shall they enter into any contract or obligation on the part of the municipality; nor appoint to or dismiss from office, any officer under the control of the council, nor do any other corporate act after said date, except in case of extreme urgency. But the council may do any necessary business before the 31st of December, which may, having regard to the circumstances, be done at such time, and which, by this Act, they are now authorized to do at their last meeting."

Election of School Trustees.

The Act of 1898 does not, as some persons think, abolish wards. It simply provides that in certain municipalities the election shall be by general vote, thereby ignoring the division of certain municipalities into wards, so far as the election of mayor, Reeves and councillors in those municipalities, is concerned. Another difficulty which the Act of 1898 has raised in the minds of some people is in regard to the election of school trustees. It is thought by many that the election of trustees must in some cases, at all events, be by general vote, and this view is based upon the provisions of section 58 of the Public Schools Act, sub-section 2, of which empowers any board of trustees to require elections to be held by ballot, and sub-section 3 of which provides that in every case in which notice is given as directed by the Act, requiring the election of public school trustees to be held by ballot, such election shall thereafter be held at the same time and place and by the same returning officer and conducted in the same manner as the municipal nominations and elections of aldermen or councillors are conducted. We are of the opinion, however, that the legislature did not intend to make this supposed change in the law in the case of trustees. It was dealing with the election of certain municipal officers and not with the election of school trustees, and, therefore, the provisions of the Act of 1898, ought not to be read into the School Act so as to make the elections of school trustees by general vote of the whole municipality.

Section 8 of chapter 36, Ontario Statutes, 1899, adds an additional sub-section to section 58 of the Public Schools Act, (No. 6) which applies to towns and incorporated villages, and is as follows:

(6) In towns and incorporated villages the trustees may, by resolution, limit the number of trustees constituting the public school board to six, provided that at least one month's notice was given of the intention to consider the resolution to that effect. When such resolution has been adopted the election for school trustees shall thereafter be by vote of the electors of the whole municipality. Any reduction so approved shall not come into operation until the close of the school year. The board shall by lot determine what trustee or trustees shall retire in addition to the number retiring by annual rotation in order to admit of the election of three new trustees at the next annual meeting, and thereafter three trustees shall be elected by the ratepayers of the whole municipality each year to fill the place of the same number retiring by rotation annually.

Mr. M. J. Costello, clerk and police magistrate of the town of Hawkesbury, died on the 10th November last. He was only 48 years of age.

Queer State of Municipal Government.

"The people of Philadelphia are cursed with a municipal government, which, in many of its departments, is utterly bereft of public respect. Yet those citizens who are most fully acquainted with the depravities and shortcomings of the municipal administration, and who, if they would use the power resident in their hands, could, at their will, rectify, repair and restore, abdicate their function. They stand aside and let the professionals, the lobbyists, the men who congregate around the doors of the saloons and who inhabit the slums, take possession of the polls and dictate the verdict of the ballot-box. Unless the citizens of Philadelphia who have the highest interests in the fortunes of the municipality shall be scourged to the performance of their civic duties as money changers were scourged from the temple, they will fail in their performance."
—*Philadelphia Record.*

The council of every town, township and village shall hold a meeting on the 15th day of December in each year. If that date is a Sunday, then the meeting is to be held on the following Monday. Immediately after this meeting, the council shall publish a detailed statement of receipts and expenditures for the portion of the year ending on the day of such meeting, together with a statement of assets and liabilities and uncollected taxes. A similar statement in detail respecting the last fifteen days of the preceding year shall be attached thereto. As this is intended to be the last meeting of the year all outstanding accounts should be passed. The mayor or reeve and treasurer are required to sign this statement and it shall be published forthwith in one or more newspapers (if any) of the municipality, and also in such other newspapers circulated in the municipality, as the council may direct. The council may, at their option, instead of publishing this statement in any newspaper, cause it to be printed and posted up in the offices of the clerk and treasurer, respectively, as well as at all the post offices in the municipality, and at not less than twelve other conspicuous places therein, not later than the 24th day of December. The clerk is to procure not less than one hundred copies of this statement for delivery or transmission by post to such of the electors, as shall first request him to do so, not later than the last mentioned date. It is the duty of the clerk to see that copies of this statement are produced at the nomination meeting.

The clerk, treasurer and other officials of the municipality, should render the council all the assistance in their power, in the preparation of this statement. See section 304 of the Municipal Act. The above remarks do not apply to township municipalities situated in East or West Algoma, North Renfrew, Muskoka or Parry Sound or the provisional county of Haliburton.

THE MUNICIPAL WORLD.

NOMINATIONS.

The provisions of the Municipal Act divide the municipalities into eight classes for nomination purposes. The following tabular statement will show when and where nomination meetings for 1900 should be held, and the municipal officers to be nominated.

STATEMENT.

MUNICIPALITY.	DATE.	MAYOR.	WHERE.	ALDERMEN.	WHERE.
I. CITIES..... Sections 118 and 119.	31 December	10 a. m. to 11 a. m.....	At City Hall..	12 noon to 1 p. m. or if by-law passed under section 120, 7.30 p. m. to 8.30 p. m..... (Councillors.)	At City Hall or place in each ward fixed by by-law..
II. TOWNS Divided into wards; population over 5,000..... Sections 118 and 119.	31 December	10 a. m. to 11 a. m. or if by-law passed under section 120, 7.30 p. m. 8.30 p. m.....	At Town Hall	12 noon to 1 p. m., or if by-law passed under sec. 120, from 7.30 to 8.30 p. m.....	At Town Hall or place in each ward
III. TOWNS Not divided into wards; population over 5,000..... Sections 118 and 119.	31 December	Same.....	At Town Hall	Same.....	At Town Hall.....
IV. TOWNS Divided into wards; population 5,000 and under..... Sections 118 119 and 71a.	31 December	10 a. m. to 11 a. m. or if by-law passed under section 120, 7.30 p. m. to 8.30 p. m.....	At Town Hall	Same.....	At Town Hall or place in each ward
V. TOWNS Not divided into wards; population 5,000 and under..... Sections 118, 119 and 71a.	31 December	Same	At Town Hall	Same.....	At Town Hall.....
VI. VILLAGES..... Sections 119 and 120.	31 December	12 noon to 1 p. m. or if by-law passed under section 120, 7.30 p. m. to 8.30 p. m.....	At Town Hall or at such place as may be fixed by by-law.....	Same.....	At Town Hall or at such place as may be fixed by by-law.....
VII. TOWNSHIPS..... Sections 119, 122 and 123.	On 31 December, or if by-law passed by county council under section 125 on 17 December..	12 noon to 1 p. m., or if by-law passed under section 122, 1 to 2 p. m. (County Councillors.)	At Town Hall or place fixed by by-law under s. 123.....	12 noon to 1 p. m., or if by-law passed under section 122, 1 to 2 p. m.	At Town Hall or place fixed by by-law under s. 123.
VIII. COUNTIES..... Section 133.	24 December.....	1 p. n. to 2. p. m.....	At place in each district fixed by Nom. Officer sec. 132 (1) (a) and sec. 7,6,23, 61 Vic.		

Nomination Proceedings.

NOTICE.

It is the duty of the clerk or other returning officer to give, at least, six days' notice of nomination meeting. For county council nominations, two weeks' notice is necessary. Notice may be given by advertisement in newspapers, or printed posters.

NOMINATIONS, SEC. 128.

The persons nominated to fill each office, shall be proposed and seconded (*seriatim*) and every such nomination shall be in writing, and state the full name, place of residence, and occupation of the candidate, and shall be signed by his proposer and seconder.

The change in the law requiring nominations to be in writing came into force on first of January, 1899. Nomination forms should be provided for use at the nomination meetings.

The tabular statement shows the municipal officers to be nominated at the meetings. In towns where ward elections have been abolished, either by by-law or the amendments of the Act of 1898,

the number of councillors has been reduced.

RESIGNATIONS.

may be handed to the returning officer at nomination meeting or on the following day, at any time before 9 o'clock p. m.

The nomination meeting continues one hour, during which candidates proposed may resign verbally, but after the nomination meeting all resignations must be in writing, signed and attested by a witness and delivered to the clerk or returning-officer within the time mentioned. When resignations are not received in time or in proper form a clerk has no alternative but to hold the election.

A nominating or returning officer should not refuse to accept a nomination paper for the reason that he has a personal knowledge of the fact that the person nominated thereby is not a legally qualified candidate; the responsibility of deciding this question should be left to the courts. The Municipal Act does not make it the duty of such officer to read each nomination paper to the assembled electors, either when handed to him or at the close of the nomination meeting. He

may do this, however, as a matter of courtesy. At the close of the nomination meeting he should announce the names of the candidates placed in nomination. The nominator and seconder of a candidate should both be present at the nomination meeting, and should be electors of the municipality. It is not necessary that a person nominated should be present at the meeting.

Public ownership of public franchises is progressing in Ontario. Almonte is the latest town to give its adhesion to the principle. It submitted a by-law to the vote of the ratepayers on October 26th, to raise \$30,000 for the establishment of municipal electric lighting in that town, for the purchase of a site and the necessary plant and equipment. A year ago a similar by-law was defeated in Almonte by a majority of 38, but this year the by-law was carried by a majority of 115, and this out of a possible 495 votes on the list. The by-law met with much opposition from many of the leading men of the town, and from the remarks made in the *Gazette* in giving the result it is to be inferred that it is not satisfied.

County Council Elections.

From correspondence we have received there seems to be, in some quarters, an imperfect understanding of the law relating to the election of county councillors. In an endeavor to remove all existing doubts, and to make the procedure laid down in the statute as clear as possible, we give the following synopsis of its provisions:

The persons qualified to be elected a county councillor, are those who are residents of the county council division in which they seek election, and are possessed of the same property qualification as the mayor of a town is required to possess. A person who is a member of a local municipal council for the year in which county council nominations are held, is eligible for nomination and election as a member of the county council, but no member of the council of a local municipality, and no clerk or treasurer of a county, shall sit or vote as a county councillor. Section 77 of the Municipal Act. (As to the qualification a mayor of a town is required to possess, see sec. 76.) As to the qualification required in a new township, having no assessment roll, see sec. 78, and in case, in any municipality, there are not at least two persons qualified to be elected for each seat in the council, the qualification of an elector is all that is required. (Section 79.)

In every year before that in which a county council election is to be held, the county council shall appoint for each county council division a "nominating officer," to act as such until his successor is appointed, who is to perform the duties mentioned in section 132.

The day for nominating candidates for the office of county councillor shall be Monday in the week which precedes the week before polling day (section 133). (This year Nomination Day is the 24th December.)

The place for holding such nomination meeting will be that fixed by the nominating officer, pursuant to the provisions of clause (a) of sub sec. 2 of sec. 132, as amended by section 7 of the Municipal Amendment Act, 1898. The election of county councillors shall be held in alternate years, on the days and at the time fixed by law for the annual elections for members of the councils of the local municipalities. Secs. 94 and 95.

Notice of such nomination and election shall be given by the nominating officer in each county council division by advertisement in two weekly newspapers in the county, to be published for at least two successive weeks prior to nomination day; or by giving sufficient public notice thereof by printed posters. When posters are used, the Act is not clear as to the time for which they should be posted up prior to nomination day. To do away with all possible doubt, we would suggest that the posting up be completed at least, two weeks before the day fixed by the statute for receiving nominations.

As to proceedings at the nomination meeting, and the formalities to be observed by candidates desiring to resign, see sections 134 and 135, and the article on "Nominations," in this issue.

The nominating officer shall, immediately after the expiration of the time within which candidates may withdraw from nomination, certify to the county clerk the facts with the names and addresses of those remaining in nomination. (Section 134.)

If only the number required to be elected is nominated, the nominating officer shall, at the nomination meeting, declare such candidates duly elected. If, by reason of resignations, the number of candidates remaining does not exceed the number to be elected, the nominating officer shall certify such candidates as duly elected. Sub sec. 2 sec. 135.

When an election of members of the county council is to be held, it is the duty of the clerk of the county to cause ballots to be printed therefor, after the receipt of the certificate from the nominating officer, and a reasonable time before polling day the county clerk shall forward a sufficient number of ballots and other necessary election papers to the clerk of each of the municipalities in each county council division in which elections for county councillors are to be held. Such local clerks shall cause them to be supplied to the persons appointed to act as deputy-returning officers at the election. (Section 142, sub section 1.) In the event of the election by acclamation of all the members of the local municipal council, the clerk shall, nevertheless, (when an election of a member or members of the county councils is to be held,) take all proceedings necessary for such election, in the same manner as is provided by the Act for the election of members of the council of the local municipality. Section 111, and sub-section 2, of sub section 142.

The county clerk shall be returning-officer, and shall perform the duties required of him by the Act, and on receipt of the certificates from the clerks of the municipalities comprising a county council division, shall cast up from such certificates the number of votes for each candidate, and at the hour of one o'clock in the afternoon of the *second Monday* in the month of January, in the County Council Chambers, shall publicly declare elected two candidates having the highest number of votes in each division. He shall also post up in his office a statement under his hand, showing the number of votes polled for each candidate. (Section 182.) Where an equal number of votes has been cast for two or more candidates in any division, and it is necessary to determine which one or two of such candidates shall be declared elected, the nominating officer for the division shall, upon the request of the county clerk, declare in writing, for which such candidate he votes, and in such case the candidate or candidates for whom he votes shall be elected. Except when so required to give a casting vote no nomi-

nating officer shall vote at an election held for the county council division for which he has been appointed. (Section 183.)

Instructions to Deputy-Returning Officers.

The following instructions to deputy-returning officers compiled by Mr. W. A. Clark, clerk and returning officer for the township of York, will be found useful and instructive.

1. Poll opens at nine o'clock a. m., and closes at five o'clock p. m. (For secrecy of proceedings and declarations, see sections 198 and 200, of the Act.)

2. The names of the electors entitled to vote in your division for the election of reeve and deputy-reeves, and county councillors, will be found in parts one and two of the certified voters' list given you; in part one if resident, in part two if non-resident. The names of widows and spinsters will be found in part two only.

3. Except as provided by section 163, of the Act, a copy which is furnished you, *no person can vote in your sub-division unless his, or her, name appears in either Part 1 or Part 2 of said certified list.*

COUNTY COUNCIL ELECTIONS.

4. The persons qualified to vote for county councillors are the persons qualified to vote at the election of members of the council of the local municipality, and all municipal clerks, and no others; and each person so qualified shall be entitled to as many votes as there are members of the county council to be elected in his county council division, and he may, at his option, when there are two county councillors to be elected, give both of his votes to one candidate, in which case he shall place two crosses within the division of the ballot wherein is the name of such candidate. But where any person being a resident voter is on the voters' list for two or more municipalities within any county council division, he shall vote for county councillors in that municipality only in which he resides, and only at the polling-place of the polling sub-division in which he resides if he is entitled to vote at such polling-place. In case a voter is not resident within the division, he shall vote only once within the division, whether his name is on the voters' list of said division in more than one polling sub-division or not.

5. No person shall vote more than once for reeve at any election for reeve. See section 159. Before handing a ballot (or ballots) to an elector who is not a resident of your polling sub-division, ask the following question: "*Have you voted before at this election for reeve or for councillors within this county council division?*"

6. Place your initials on the back of each ballot given a voter, and see that the voter's name is entered by your poll-clerk in the poll-book, and that he places a mark in the proper column to indicate what ballots such voter has received. This must be strictly observed, especially when a vote

Engineering Department

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

Cementing or Binding Power.

Binding power is the property possessed by rock dust to act as a cement on the coarser fragments composing crushed stone and gravel roads. It is possessed in a very much higher degree by some varieties of rocks than by others, and it may be said to depend to a very great extent on compression and the presence of water for its full development. The absence of this property is so pronounced with some varieties of rock that they cannot be made to compact under the roller or traffic without the addition of some cementing agent.

The resistance which the "binding surface" of a road offers to the action of wind and rain, as well as to the wear and tear of traffic, makes this property of the highest value. Further than this, the hardness and toughness of the cemented surface more than of the rock itself represents the hardness and toughness of the road; for, if a road is sufficient to destroy the bond of cementation of the upper surface, the stones below are soon loosened and forced out of place. The protection from water given to the foundation by some varieties of rock is practically impervious except when water accumulates in depressions of the surface. The writer has examined the foundation of a road built of such a rock after a day and a half of rain, and found it perfectly dry. There are other varieties of rock, however, of which quartzite is a good example, which have no power to resist the percolation of water. This property has been studied but little, but it is probably due in a large measure to the resistance offered by the walls of the fine particles, combined with capillary attraction. It seems to accompany cementing value to a great extent.

It is difficult to say what brings about this cementation or binding of rock dust, for the subject has received but little investigation. It is clear, however, that with many varieties of rock it is due to several causes. Experiments made on a number of different kinds of rock dust showed that the more finely they were pulverized the higher would be the cementing value when subjected to pressure, both with and without water; and an increase in pressure seems to produce a corresponding increase in cementation. Further than this, in a number of cases similarly made briquettes of the same rock dust gave distinct indication that destruction to the bond of cementation by impact bore a definite relation to the amount of energy expended; i. e., about the same amount of energy was required to destroy the bond in each briquette, even when applied in different loads. The inference drawn from such results would be that cementation in such materials is to a con-

siderable extent mechanical, that is, the interlocking of the fine particles of dust caused by pressure.

Another important fact brought out was, that every variety of rock experimented on gave higher cementing results when compressed while wet, which is analogous to the results obtained by road builders, who almost invariably find that the binder of screenings compacts better when watered before rolling. This at first led to the belief that this result was entirely due to a chemical change affected by the water; but briquettes made of pulverized glass, mixed with pure alcohol instead of water, gave practically the same results, although the very slight cementing powers of the glass rendered it almost impossible to obtain numerical results. The only explanation of this fact which at present suggests itself, is that any mobile liquid which will wet the fine particles of dust acts as a lubricant, allowing them to come in close contact when under pressure. By a process, little understood, water has the power of attracting the fine particles of rock dust and cementing them together. This is well illustrated when a drop of water falls on a dry road surface by the dust immediately buckling into an irregular shape, which is retained until destroyed by some force. On examining one of these little clods after drying it will be seen that it sensibly coheres. The solidifying of mud by the drying up of puddles of water on clayey soil is another example, and so this same process can be traced even to the clay concretions. These phenomena may be due to totally different causes; nevertheless, it is the cementation of rock dust, brought about by the presence of water, and in each case the finer the dust the more perfect this action. It may be due to chemical action, to physical rearrangement of the particles, or more likely to a combination of such causes. There also seems to be a tendency for very fine rock dust to assume a gelatinous plastic state.

This cohesion of the dust particles when wet, probably has as much to do with the preservation of roads as any other factor; for when wet the dust better resists the action of wind and rain, and, as already pointed out, it compacts and binds together in this state. This is well illustrated by the necessity of watering roads in dry weather, which in giving protection from dust, prevents an enormous loss of material from the road.

Municipal Improvement Statistics.

The publication of information as to the cost of installation and operation of municipal public works and services, is a matter which is at present receiving the

attention of various societies in the United States, among these being the American Society of Civil Engineers, the American Municipal Improvements Association and the New England Waterworks Association. The latest phase of the movement is the proposed co-operation throughout the United States of all Municipal Societies, representatives from each to meet in conference at an early date, and arrange for united action in urging upon the different state governments, the growing importance of information relating to the cost and improved methods of public water-supply, sewerage systems, street lighting, park improvement, fire protection, street improvements and the very numerous other functions which pertain to the engineering side of good local government.

Municipal ownership of waterworks plants, electric lighting and power plants, has of recent years been commonly added to the more ordinary services, such as sewerage, streets and parks. Many other matters, of which are telephones, public baths, abattoirs and street railways, are slowly but surely making a place for themselves upon the debated ground of municipal ownership. The strongest argument in opposition to the operation of these as a part of the municipal socialism, is the likelihood of improper management, a possibility very much lessened by publicity, such as the proposed comparative statistics will afford. Added to this is the convenience which such information would be to all municipal councillors and officials, who now find it very difficult to procure a knowledge of the construction and operation of these works, such as will enable them, either expeditiously or satisfactorily, to deal with the various problems as they present themselves.

Much valuable time is wasted by councillors, much useless discussion takes place at regular and special sessions of the council, much money is thrown away on poorly devised work, merely because of the difficulty of obtaining the true results of experience of other and perhaps neighboring towns.

Whether as an aid to municipalities undertaking first construction, or to municipalities endeavoring to operate and maintain these works economically and efficiently, the data which the American Engineering and Municipal Societies seek to have published, will be of very great value. In Massachusetts where a sewerage commission, a waterworks commission, a gas and electric light commission and a highway commission are all working separately, we find the most complete information available; and while so elaborate a collection of commissioners appears neither advisable nor desirable, there is certainly a vast amount of experience now being wasted which would be of incalculable benefit to municipal government, if properly collected, and made available for general use.

Commutation By-Laws.

Among the municipalities in which, at the coming January elections, a by-law will be submitted to the people, to bring about a better system of road construction and maintenance, is the township of Artemesia, in the county of Grey. A meeting to discuss the question in the interests of good roads, will be addressed at Flesherton, on the eleventh of this month, by A. W. Campbell, Provincial Highway Commissioner. In the meantime the council is not idle, and the following concise summary of their proposals has been issued:

To the Electors of the Township of Artemesia:

LADIES AND GENTLEMEN:

By instructions from the council I beg to address to you, the following:

For several years the question of commuting statute labor at a small per diem payment has been talked of, and it is thought at the next municipal elections to submit the question to the electors by ballot as follows: Are you in favor of commuting the statute labor at the rate of fifty cents per day? Yes, or no.

Following is the proposed scheme if the commutation is made:

Repeal all by-laws respecting statute labor, pass a by-law to commute the statute labor at fifty cents per day, the money to be expended in the road division by the overseer appointed by the council, he to give preference to the persons in the division, of working and receiving the moneys. A day's work to consist of ten hours' labor and the rate per day to be fixed by council. The overseer to direct the work in accordance with rules given him by the council. The duties of the overseer shall be to make himself acquainted with the best and most modern methods of constructing and maintaining good roads; to employ, direct and discharge all men and teams he may require to carry on the work; to begin work as early in the spring of each year as conditions will permit; to keep the bridges and ditches in his jurisdiction open and in repair, and the highways free from obstructions at all times, properly protect by railings all bridges and other places dangerous to travel, see that the Act to prevent noxious weeds upon highways is carried out; to cause the roads in his division that are used by the public in winter to be made and kept open during the season of sleighing in each year, and perform such other duties as may be required of him from time to time under written instructions of the council.

By Order,

W. J. BELLAMY,
Township Clerk.

It will be seen that the plan suggested by the council is thoroughly business-like; that it is decidedly in the interest of better roads, and therefore in the best interests

of the people. There is little reason for us to suppose that the statute labor system is now being operated more successfully in Artemesia than elsewhere in the province and the proposed changes will remedy many of the present weaknesses of the old methods.

Every man's quota of labor will be paid at an equal rate and there will no longer be the inequality existing between the lazy man and the energetic man; the man who talks and the man who works; the man who believes that the time required for statute labor is a holiday, and the man who believes that road-work is as necessary and useful as work performed on his own farm. One road division will not be able to idle away its time under a weak pathmaster while the adjoining division performs its work faithfully and well, under a pathmaster who plans and carries out his duties with good judgment.

Statute labor is weak at many points, and it has been discussed so frequently in these columns, that to do so further seems like unnecessary repetition. On the other hand, that it has done good service in the past, there is no attempt to deny. In pioneer days, when men understood the difficulties of forest life, and stood shoulder to shoulder in overcoming them, statute labor was a means of constructing roads, in every way suitable to requirements. But to-day better roads are required, improved machinery is available, but the people of most districts instead of performing their road-work with the old time zeal are growing more and more indifferent. To retain statute labor beyond the period of its usefulness is an injustice to that time-honored system, and is but a short sighted economy on the part of its people.

Artemesia, King, East Williams and those other townships which are preparing by-laws for the coming elections, are acting wisely in so doing. Whatever amount is provided in money, will, under a proper system, be able to co-operate with the amounts now appropriated, in such a way that durable and complete results will be achieved, in place of the present temporary patching.

These by-laws, however, should be fully explained to the people before the day of voting, otherwise the sanction of the ratepayers cannot safely be predicted.

The city of St. Thomas has passed a by-law respecting hawkers and peddlers, providing that for every two-horse wagon, an annual license of \$50 shall be charged; \$30 for every one-horse wagon; \$15 for every push-cart, and \$2 for every person carrying a basket.

It is stated that Count Zeppelin, a retired German general, has succeeded in inventing a flying machine which will fly, and that practical aerial navigation is to be added to the achievements of the 19th century. This will not do away with the necessity for good roads.

Placing the Stone.

The quantity of stone required to form the surface covering will vary with the strength of foundation obtainable and the nature of the traffic to which the road will be subjected. If, because of moisture or the nature of the soil, the foundation is lacking in strength, or if the traffic is to be very heavy, the Telford system may be employed, whereby a layer of large stones is first placed by hand over the road, and this is then covered with broken stone. When a Telford system is laid, the principal matter to observe is to place the stones on edge, either at a uniform height or graded from the centre to the side, the highest at the centre. They should be given an even bearing, projecting tops should be chipped off, and spalls wedged into the interstices. If the stones are laid flat, they do not retain as firm a bearing, and are apt to rock, when uneven settlement will occur.

The depth of broken stone to be placed over a Telford foundation need rarely exceed six inches in thickness, the foundation itself having a thickness of eight or nine inches. Without the Telford foundation, the thickness of stone may range from six to twelve inches, according to circumstances. Less than six inches has been used successfully, but in such cases the foundation must be of unusual strength, such as a very gravelly soil would produce. When there is reason for the depth of the stone reaching or exceeding twelve inches, it generally indicates the necessity for a Telford foundation.

The broken stone should be placed on the road in layers of from two to four inches in thickness, according to the size of the stone, and each layer thoroughly rolled before the next is placed above it. The stone, too, should be first graded according to size, and the coarser placed in the bottom. When fine and large stones are intermixed, the surface will wear less uniformly, the smaller stones wearing more rapidly than the larger; and large stones, too, obtain a less firm bearing and are apt to work loose; so that, unless the finer stones are placed on top, the surface is apt to become rough, particularly in dry weather.

The preliminary earthwork, in providing for the reception of the large stone, will vary greatly in extent. A cheap form of country road can be built by first crowning the earth sub-soil, by the use of a grading machine; then reversing the process and instead of bringing the earth in, cutting off the crown, turning it outward to form shoulders for confining the narrow bed of metal. From this method, the extent of earthwork will increase until the widest and most elaborate form of macadam road is reached, necessitating the removal of much earth to receive the stone.

An electric railway line is being projected between Leamington and Windsor, by United States capitalists.

Drainage.

One of the most serious defects in the streets of most towns is the lack of drainage. Good pavements are largely a matter of good drainage. Not that the shape of the roadway, the material of which the surface is composed, or the way in which it is laid are unimportant but that these are very largely a part of a system of drainage. Underdrainage is one of the first points to consider. It is the native soil which must really support the weight of traffic, no matter what material is used to form the surface. Gravel, stone, brick or asphalt are not sufficiently strong to bridge over a wet and yielding sub-soil. If this natural soil is kept in a dry state it can support any weight, and to this end underdrainage is necessary. Underdrains may be made of common field tile, four inches in diameter, placed on each side of the carriage-way, underneath the gutters, at a depth of about three feet. This "lowers the waterline" and secures a good foundation.

There must be surface drainage, and for this the surface must be crowned, or rounded up, covered with a hard surface metal, and open gutters provided to carry away this surface water. The surface metal, (gravel or other material) resists wear so that the surface of the road remains smooth, permitting the water to flow readily to the side of the road. But a further object to be attained by the surface covering, is to have a coating that will not allow water to pass through to the natural sub-soil beneath. By crowning the surface, rolling it to make it compact and smooth, water is at once shed to the open gutters at the side of the roadway.

Streets are apt to be too flat to properly drain the road surface. Roads must be sufficiently crowned, must be given a sufficient camber, to shed the water from the centre to the sides, where it may be carried in the gutters to a proper outlet. Nor should depressions or ruts be allowed to exist in the road to interfere to any extent with this surface drainage. The real secret of good streets is good drainage, and good drainage is obtained by removing all surface and sub-soil water as quickly as possible, before it can soften either the surface or the foundation.

Good Roads Make Good Towns.

Our attention was recently called to the relative sizes of two county seat towns in one of our prosperous middle states. The towns are eleven miles apart, and both are surrounded by farming districts that could not easily be improved. One of these towns has a population of 4,000, and the other 2,500. Both are situated on trunk line railroads of nearly equal importance, while the same cross roads enter both towns, thus placing them on a par for rail road facilities. But we were told that fifteen years ago, the now smaller town

was the larger, and had every prospect of continuing to be the best town. Good roads were agitated. The people of one county fought down the sentiment and did not waken to find out their mistake for several years. In the meantime the citizens of the other county voted good roads, and began a systematic plan of graveling, and pushed the matter to a speedy completion, so that all the main roads leading out of the then smaller town were gravelled to the county line in rather a short space of time.

What was the result? A farmer who opposes a good road in his own county is not averse to driving a mile or two to get on a good road in a neighboring county that did not cost him anything. So many of them did this that trade, far beyond the limits of the half-way line, found its way to the town offering the inducements of good roads. After a while the short-sighted people of the adjoining county saw their mistake, but could not build good roads and regain their portion of trade until their more wide-awake neighbor had outstripped them by sixty per cent., which it still holds and doubtless always will, as both towns have apparently obtained their full growth.

—Roadmaker.

Locating Roads.

One of the first essentials of a good road is a good location, and in this the roadmakers of Ontario are as great offenders as any in the world. Location makes little difference in a level country, where, in point of grade, there is not much to choose from. In a broken, hilly country, on the contrary, it makes all the difference in the world. Nature so frequently points out the proper location for a road, that even a cow or sheep will follow it. But in our road construction, we almost invariably cling to the farm line and ignore what nature has done for us.

In many parts of the country we find roads which are almost a constant succession of hills and hollows until river bottoms are reached. No man can tell the amount of money which has been expended on these roads since they were first laid out; and no one can tell what further amount must be spent if good roads are to be made of them. If those who drive over those roads will look around they will find, perhaps not a stone's throw away, the valley of a stream along which a parallel road could have been made, equally direct, and without a hill, except the long, regular slope to the river flat. The whole line of such a regular grade would not cost so much to construct and maintain as perhaps one hill on the existing route.

Most of the bad locations have been made to keep on the farm lines, on the theory that the road should be adjusted to the farm, instead of the farm to the road. It is a great mistake for people to go on paying taxes, digging down hills, filling up valleys, and travelling laboriously

up and down with half loads, merely that a few fields may be square.

Locate the roads properly, avoid swampy ground if possible, and choose the long, regular stretches, even if the corners of a few farms are not exact right angles. It frequently shortens the distance to go around a hill rather than over it; hills are expensive, and regular grades in every way to be desired.

Municipal Electric Lighting.

The cost of a municipal electric plant in Annprior, according to contracts recently closed, will be \$20,000. A by-law has just been passed, in Almonte, to establish a municipal electric plant, at a cost of \$30,000. The village of Blythe is now putting in a 1000 light plant, and Southampton a 2000-light plant. Perth has obtained a valuation of the arc lighting plant owned by the Perth Electric Light Co., with a view to its purchase and operation by the town.

The operation of waterworks by municipal corporations has passed the experimental stage, having met with undoubted success. The trend is now towards the municipalization of electric lighting plants, and in the majority of cases is undoubtedly a wise step. In many instances it will be necessary for towns to buy out existing companies. There is one principle which, in such cases, councillors should keep in view. It is that these companies are entitled to fair consideration from the people. While councils must guard the public purse from the extravagant demands of companies, yet there should be a willingness to pay a fair and honest price for all plants expropriated and purchased, so that the charge of "confiscation" frequently levelled at the municipality by companies interested, may in the future, as we believe, in the past, have no reasonable foundation.

In the building of a sewerage system, or electric lighting plant, comprehensive plans are prepared in advance, many sessions of committee and council are spent in discussing them, even to the minutest detail, and every means is adopted for doing this work perfectly and economically. Street making, unfortunately, is looked upon as being a very commonplace problem, it is considered that any work done must be an improvement, that little skill or study is required in connection with the work, that a certain amount of money is required every year for making repairs, that it is part of the municipal tax which the people must provide annually, and from which little can be expected. In nearly every municipality an examination of the expenditure reveals to the people that streets and sidewalks, at best, are expensive public works to maintain, and the expense is much increased when the work is improperly done.

Will You Commute Statute Labor?

Wherever by-laws are to be submitted at the coming municipal elections to commute statute labor, the objection will be raised that commutation is the more difficult means for the poor man, who finds it harder to pay his tax in money than in labor.

This objection is the chief one raised to commutation, but a little consideration will show that it carries no real weight. The money collected from those liable for statute labor, must all be expended in the township. The effect of this is that the poor man has an opportunity to earn back all he has paid in statute labor commutation; and the probability will be, if he is an efficient workman, that he will have an opportunity to earn still more than his own labor tax, for in every township there are farmers and others, who believe it to their advantage to work on their own farms rather than on the roads for wages.

The benefit from a commutation system arises largely from the fact that work of a more durable character can be undertaken, it can be carried on at the most favorable season of the year, every man employed must give a fair day's work, and for proper results, one man the overseer of his division, is responsible to the council and the people. The results of commutation are not all seen in one year; but after a term of years, when the improvements of one season have been dovetailed into those of the next, the full benefit will be realized. It is not the least of the faults of statute labor, that work of all descriptions is carried on in a disjointed, disconnected manner, so that only patchwork can ever be effected.

It is the case, too, that the regular money appropriations are spent with statute labor, on the statute labor basis; so that the money appropriations, like the labor, are scattered and wastefully applied. To comprehend this it is but necessary to sum up the money and labor spent in the average township during the past ten years, and compare this with the present condition of the roads.

Statistics in Boston and Elsewhere.

The statistics department of the city of Boston, during the year ending January 1st, 1900, was maintained by an expenditure of \$10,800. The statistics, as presented are very complete, and the existence of such a department is a credit to the intelligence of the people of Boston. It is one more evidence of the brilliancy of Shakespeare, as quoted by O'Rell: "Some men achieve greatness, some have greatness thrust upon them, and some are born in Boston."

The tables cover ordinary revenue and expenditure under various heads, both in detail, and summarized so as to facilitate comparison in which these figures are necessary. The tables are analyzed in different ways, in such a manner as to con-

vey to people of Boston, a clear conception of the manner in which their municipal socialism is being conducted. Not merely is this result obtained, but a means is afforded the heads of all departments, of judging whether or not their methods are economical and well balanced.

Statistics were prepared in addition to those of Boston, showing the population, assessed valuation, tax-rate, and indebtedness of the thirty-two cities of Massachusetts. From this it appears that the city of Boston, in which municipal functions have been more fully developed than in other cities of the state, is forced to subsist on a tax-rate (\$13.60) lower than that of any other city, and lower than the average tax-rate in the state. The frequency with which cities apply to the legislature for leave to issue bonds outside the debt limit has brought about the curious anomaly that in many cases the debt outside the limit exceeds that within the limit.

A comparison of the cities with the towns of the State, shows that the cities, containing 65 per cent. of the total population, possess 75 per cent. of the total assessed valuation. The average tax rate in the cities is \$17.22; in both cities and towns, \$15.30. The cities bear 87 per cent. of the gross, and 84 per cent. of the net debt. The per cent. of the net debt to valuation is, for the cities 4.91; for both cities and towns 4.39. The net debt per capita for the cities is \$57.28; for both cities and towns \$45.44.

In addition to the more general statistics issued at irregular periods, the department publishes a monthly bulletin. The regular monthly tables thus far included in the bulletin give statistics with regard to meteorological conditions; mortality and causes of death; number of burial permits issued; interments in cemeteries owned by the city; number of cremations; movement of population in city institutions; number of immigrants; number of fires and alarms; number of cattle inspected; number of houses ordered vacated or demolished; number of samples of milk, vinegar, butter and cheese inspected; number of volumes in the public library; number of arrests; number of pupils in the public schools; number of baths taken at the public bath houses; number of transfers of real estate and of mortgages; commercial statistics; flour supply statistics; number of visitors to the Fine Arts Museum, etc.

In addition to the regular tables, there is published in almost every number of the *Bulletin* an appendix, which is in the nature of a short special study on some subject of general interest.

The value of statistics is not, as a rule, sufficiently appreciated. In a large way, they enable us to arrive at general truths upon which to base and rear our social, industrial, commercial and political structures. Descending from subhead to subhead, from detail to detail, they lead to results of the utmost importance, the

very existence of which may not have been suspected.

An instance of insufficiently appreciated statistics are the "Municipal Statistics," issued annually by the Ontario Department of Agriculture. As but one benefit they achieve, which of itself renders them all important, is their function in the sale of municipal debentures. Through these statistics, foreign capitalists learn the financial standing of the various municipalities; and without providing some such source of information there would be much difficulty in offering municipal debentures for sale. Through this sample medium, local improvements are much facilitated, and the lowest rate of interest is obtainable. The Dominion census, to be taken next year, and which is awaited with expectancy throughout Canada, is an impressive lesson in the important functions which statistics assume in weaving the fabric of a nation.

Novel Mode of Complaint.

Some one who is evidently dissatisfied with the existing municipal conditions has given vent to his feelings by a placard on a new townline bridge in county of Oxford. He thinks there are favored contractors who get huge extras on municipal contracts, while others are held to the letter and figure of their bids. He darkly hints at corruption and says it is time for a change. The placard has excited a good deal of curiosity as to the author's identity, and some are of the opinion that it is the distant rumble of an approaching storm in municipal politics.

Donald Guthrie, Esq., Q. C., solicitor for the County of Wellington, has given the following opinion as to the liability of a county to build and maintain bridges on boundary lines between a police village and adjoining municipalities within the county: "My opinion is asked as to whether or not the county is liable to build and maintain bridges on boundary lines between police villages and adjoining municipalities within the county. In answer to this question I have to say that in my opinion the county is not liable to build and maintain the bridges referred to unless, of course, such bridges are on county roads or have been assumed by the county council, or unless the bridge is one heretofore known as a boundary line bridge. In other words, I do not consider a police village is a separate local municipality, nor do I consider that the erection of a village into a police village has the effect of rendering the county liable to build and maintain a bridge which it would not otherwise be liable to build or maintain.

The court has ordered the town of Owen Sound to pay W. Owens \$750 and costs, as damages for injuries received through falling over an obstruction which had been left on a sidewalk.

Ballots—Which Should be Counted and which Rejected.

Municipal clerks and deputy-returning officers appointed by councils, will soon again be called upon to perform the duties allotted them by statute in conducting the elections in the several municipalities of the Province. A resume of the law on the subject of the marking and counting of ballots, will, at this juncture, prove both interesting and useful. The question has, in recent years, been before our Courts in numerous instances, and there is a wide difference of opinion as to what constitutes a good or a bad ballot. The following are extracted from the statutes, and reported election cases:

The cross must be on the right hand side opposite the name of any candidate, or at any other place within the division which contains the name of such candidate.

I. If the cross extends beyond the division containing the name of one candidate into that which contains the name of another candidate the ballot will be—

(a) Good (for the first named candidate) if the intersection (crossing) of the two lines is clearly in his compartment.

(b) But bad

(1) If mark not unmistakably above or below the line separating the names of candidates.

(2) The ballot is:—

Bad. (1) If the cross is wholly outside any division containing the name of any candidate.

(2) If cross is in proper place, but on back of ballot-paper.

(3) Where ballot-papers contain the names of four candidates, of whom two may be voted for.

(a) Ballots with two crosses, one on the line above the first name and one on the line above the second name good for the two candidates first named.

(b) Ballots with two crosses, one on the line above the first name and one on the line dividing the second and third compartments good for the first named candidate only.

II. As to the nature of the mark.

It may be made either,—

(1) With a pencil.

(2) With ink.

(3) With a charred stick or by means of an indentation with a blunt knife or some other instrument.

III. As to the shape of the mark.

(1) A cross, thus **x**, is good. See s. 168 (1)

(2) An elaborated cross. The following have been held good:

(a) With feet so as to look like the letter "X."

(b) With lines across top and bottom, thus, **x**

(c) A double cross.

(d) A cross with a line or lines through the intersection, so that the figure approaches in form to a star.

(e) Several lines crossing another line or lines.

(3) An incomplete cross.

(a) Good.

(1) An inverted "V," thus, **Λ**.

(2) A "Y" thus, **Y**.

(b) Bad.

(1) A single stroke, vertical, horizontal or diagonal.

(2) Two single strokes.

(3) An irregular or shaky mark.

(a) Good. So long as it does not lose the form of a cross.

(b) Bad. When, instead of resembling a cross, it takes a different form.

(1) Two single strokes.

(2) A number of lines, parallel or otherwise, but not making a cross.

(3) A circle.

(4) Marks like this) (, or like this))

IV. Ballots with additional marks are

(a) Good.

(1) If with a second cross due to the blotting of the ink or the rubbing off of black lead when the ballot was folded.

(2) If more crosses than one in the same compartment.

(a) Bad.

(3) With any other plain and substantial mark in the ballot-paper in addition to and separate from the voter's cross.

But good.

(4) If the mark appears to be inadvertent, and not such that the voter could thereby be identified.

(5) Or if the other mark has been erased or obliterated.

Bad.

(6) With any mark or marks (other than the initials of the deputy-returning officer) on the back of the ballot paper.

(7) With any name or initials, or any other writing (other than the initials of the deputy-returning officer) on the front or back of the ballot paper.

In *South Wentworth, H. E. C., 531, (1879)*, it appeared that a voter, after marking his ballot, had inadvertently torn it in two. The returning officer refused to give him another ballot, but placed in the box the torn ballot-paper, which was rejected on the counting of the votes. The evidence showed that the act was not done by the voter so that he could thereby be identified. On a scrutiny of the ballots before *Moss, C. J. O., and Galt, J.*, the vote was allowed. So in *West Elgin, (1898)*, (Provincial election,) where a considerable portion of the blank paper on the right hand side of a ballot had been removed—about three-tenths of the whole width—the removed part having no printing on it, *MacLennan, J. A.*, allowed the vote, holding that there was nothing by which the voter could be identified, and calling attention to the fact that the only case in which a voter can give back his ballot-paper and ask for a new one, is where the first has been dealt with "in such a manner that it cannot conveniently be used as a ballot-paper," (s. 172,) and that this was not the case here. The Election Acts under which the above cases were decided do not, however, contain the words now under consideration; yet,

in *West Elgin, (Provincial election) (1898)* *Osler, J. A.*, rejected a ballot from which a strip (having upon it the official number) was torn off and missing, holding that this must be presumed to have been done by the voter.

The following general rules as to the principles which should govern the allowance or rejection of doubtful ballots may be of service to returning officers and deputy-returning officers:

"Wherever the mark evidences an attempt or intention to make a cross though the cross may be in some respects imperfect, the ballot should be counted, unless, from the peculiarity of the mark made it can be reasonably inferred that there was not an honest design, simply to make the cross, but there was also an intention so to mark the paper that it could be identified, in which case the ballot should be rejected. But if the mark made indicates no design of complying with the law, but on the contrary, a clear intent not to mark with the cross as the law directs, as, for instance, by making a straight line or a round "O," then such noncompliance with the law renders the ballot null. The irresistible presumption from such a plain and wilful departure from the terms of the statute is, that the ballot was so marked for a sinister purpose."

"With regard to those votes to which objections have been raised, we have proceeded upon what we think was the true intention of the legislature in framing the Act of parliament. We have, first of all, asked ourselves whether the voter received his paper with the intention of voting. The mere fact that he has applied for and received a voting paper affords abundant evidence that such was his intention. Then we have looked at the face of the paper itself, with a view to see whether or not the voter has, by any mark thereby indicated the person for whom he wished and intended to vote; and if we have found such a mark, we have upheld the vote, regardless of the very technical, and (we think) unsubstantial objections which have been allowed in some of the earlier cases to be found in the reports, . . . our view being that we ought to interpret the Act liberally, and (subject to other objections) to give effect to any mark on the face of the paper which, in our opinion, clearly indicated the intention of the voter, . . . whether such mark was made with pen or ink, pencil, or was even an indentation made in the face of the paper, and whether on the right or left hand of the candidate's name, or elsewhere within his compartment on the voting paper. Of course, any deviation from the course pointed out in the Act tends to create difficulties which might be avoided by a rigid observance of it. It is highly prudent, therefore, to adhere to the directions of the Act, though we do not think it essential." (Declaration of the judges in a recently heard English election case.)

Question Drawer.

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

Questions, to insure insertion in the following issue of paper, should be received at office of publication on or before the 20th of the month.

Communications requiring immediate attention will be answered free by post, on receipt of a stamp addressed envelope. All Questions answered will be published unless \$1 is enclosed with request for private reply.

Collection of Dog Taxes.

411.—F. D. N.—1. Can our collector distrain for tax assessed to a tenant when he vacates premises, another occupant being the resident?
2. Can he sell owner's property or sue for dog-tax when tenant has moved away? (Think there has been legislation on this or judgment given within several years.)

3. Can a council force payment for dogs when they are assessed?

4. Our assessors make the usual spring call upon the ratepayers, dogs are scarce and bitches, well, to illustrate, one year we had 70 dogs and one bitch.

Any other information you may have will be thankfully received. Tags do not altogether answer, as it is so difficult to destroy any dog not tagged.

1. No. He should, if possible, take the proceedings provided in section 6 of chapter 271, R. S. O., 1897.

2. He cannot sell the property of the owner of the land, to satisfy the dog-tax, but the municipality could collect the amount from the owner of the dog, by an action at law (if he is worth it), after all other means of collecting it have failed, see section 142 of the Assessment Act.

3. Only as we have mentioned above, and in the ordinary way by distress of the goods of the owner, if he has any that are distrainable and liable to distress, under the statute.

4. To get over this difficulty your assessor should require each person whom he suspects to be the owner or harbinger of a dog, etc., to deliver to him a statement, in writing, of the number of dogs owned or kept by him. In case of the neglect or refusal of such owner to do so, and for his giving a false statement, sec. 4 provides for the imposition of a penalty of \$5, to be recovered, with costs, before any Justice of the Peace, having jurisdiction in the municipality.

Street Railway Law.

412.—SUBSCRIBER.—Please let me know all particulars as to council's powers in selling or leasing to any person or persons, or a company, the right or franchise to run street cars on any of the public streets in the town, also what is the form and procedure, etc., required by both parties, notices, etc.?

We refer you to section 569 and following section of the Municipal Act and chap. 208 and 209, R. S. O., 1897. If after examining these you find any difficulty, we shall be glad to give you such further information as we can upon any point you do not understand. If you will communicate with us.

Tag By-Law—Security for Costs on Application to Quash—Subscriptions to Defray Expenses.

413.—R. O. S.—1. What amount is an

applicant and his sureties held liable for under sec. 378, sub-sec. 4, of chap. 223, R. S. O., 1897? Is it only for \$50, or is it more, and how much?

2. Would the applicant have to furnish further security for costs if he appeals to a higher court against the decision of a single judge, and what amount, if any? Please quote statute.

3. Is it lawful for any person or persons to go about soliciting subscriptions of money, in order to enter an action to quash a township by-law?

The particulars are: The township council passed a tag by-law, and employed inspectors to enforce it. Subscriptions were collected, and a person having no property was used to enter an action to quash the by-law. Trial came on and the by-law was sustained. (The costs, after being taxed, amounted to \$61.82.) After a few days, notice of appeal to a higher court was filed, and affidavits on both sides put in with expectation of having another decision during November or December. But the difficulty just now is, how can the township be protected as to costs should they again win the case?

1. Assuming that the bond furnished by the applicant does not go beyond the requirements of sub-section 4 of section 378. Neither surety can be called upon to pay more than \$50. There would be no object in limiting this penalty at all if it was intended that the sureties should be liable for the whole of costs which might be incurred, no matter how much they amounted to. Though we have not the bond before us, we have no doubt but it is confined to what the law requires and if that is so, the township cannot recover more than \$50 from each surety.

2. No.

3. Yes.

Compensation for Sheep Killed or Injured—Owner to Kill Dog.

414.—P. B. R.—1. In the event of a party getting some sheep killed and others injured by dogs unknown to him, can the party collect anything from the municipal council for the sheep that are injured?

2. In case where a dog is caught in the act of killing sheep, or it can be proven, can the owner of such a dog be compelled to kill it?

1. Section 18 of chap. 271, R. S. O., 1897, provides that "the owner of any sheep or lamb killed or injured by any dog, the 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 for the injury." The municipality under this section is liable unless it has passed a by-law under section 2, that the dog-tax shall not be levied or unless it has passed a by-law under section 8, dispensing with the

application of the tax for the purpose of satisfying claims for sheep killed.

2. Yes. See secs. 13 and 16 of the above Act.

Tax Exemptions to Manufactories.

415.—H. L. B.—Please inform me how, in case you wish to grant or promise a company a fifteen-year tax exemption, it can be done? or can such an offer or promise be given to a company by by-law in any way. Chap. 223, s. 411, R. S. O., states that a ten-year exemption can be renewed, but can a company, in any way, be given assurance that by-law, if made for ten years, will be renewed for another five at the end of the time?

Section 411 of chapter 223, R. S. O., 1897, as amended by section 25 of the Municipal Amendment Act, 1899, is repealed by section 11 of the Municipal Amendment Act, 1900. Sections 8, 9 and 10 of the Act last named, now regulate and govern the subject of bonuses to be granted by municipal corporations. Clause (g) of section 10, provides that the word "bonus," when used in the Act shall include "a total or partial exemption from municipal taxation, etc." The council has no authority to enter into a promise or undertaking to renew the exemption at the end of the ten years for which it was granted. Could they legally do so the Act and its intentions would be effectually evaded.

Local Option By-Law.

416.—J. B.—Our council are asked to submit a by-law to be voted on to repeal a by-law to prohibit the sale of intoxicating liquors, which was passed on the 11th January, 1897. What I would wish to know is:

1. Has the time expired so that a by-law may be submitted?

2. It is intended that the vote will be taken on the same day as the municipal elections, which is also the day for taking the vote on the county councillors. Can the three votes be legally taken on the same day? Do you think that it might prejudice all three elections? What remedy would you propose?

1. Sub-section 2 of section 141 of chapter 245, R. S. O., 1897, provides that, "No by-law passed under the provisions of this section, shall be repealed by the council passing the same, until after the expiration of three years from the day of its coming into force, etc., assuming that your by-law number 238, (prohibiting the sale, by retail, of spirituous, fermented or other manufactured liquors, etc., in your township) was finally passed by the council on the eleventh day of January, 1897, (although in the by-law you sent us the date is given as the eleventh day of January, 1899) and that it came into force on the first day of May, 1897, the three years mentioned in sub sec. 2 expired on the 1st May last (1900). Your council is, therefore, in a position to submit a by-law for its repeal.

2. There is no legal objection to the taking of the vote on this by-law on the same day as the municipal elections will be held. We do not see how any of the elections could be prejudiced by the taking of the vote on the by-law.

Toll-Roads.

417.—R. W. N.—I live upon a toll-road; my farm is the second outside corporation of town, that is, my line fence is 170 rods from corporation. My gate opens on the road 130 rods from corporation; but on the west side of the toll road there is a private survey where we could leave gravel road.

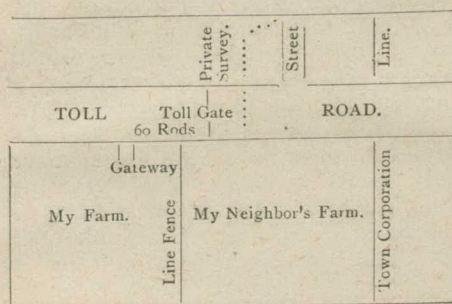
1. Can they compel me to pay toll, providing I leave the road before travelling half a mile, which I could do by leaving road at private survey or street?

2. How much toll can be collected for one mile or fraction of a mile?

3. For forty years the gate was situated one mile from corporation. Last July it was moved to present position. Is it lawful so to move?

4. Can a gate be placed within half a mile of corporation?

5. Can a company without a charter (that is, the charter cannot be found) collect toll?



1. If you pass through the toll-gate, you can be compelled to pay the toll.

2. The rate of toll per mile varies according to how you travel, or what you are taking or driving through the toll-gate. You will find the schedule of rates in sec. 54 of chap. 193, R. S. O., 1897. Subsec. 3 of this section provides that "when-ever, in computing the toll to be paid, the computation results in a fraction of a cent, such fraction shall be counted as a cent. As to exemption from payment of tolls, see sec. 74, and chap. 238, R. S. O., 1897.

3. Yes. See sec. 59 of chap. 193.

4. Yes.

5. If the company was never incorporated pursuant to the provisions of chapter 193, R. S. O., 1897, or under some former general act relating to road companies, there is no excuse for its existence, nor has it any authority to collect tolls or do any business at all. However, if a charter or letters of incorporation were issued to the company in conformity with the statute then existing in that behalf, the mere loss of the statutory authority (i. e., the charter or letters of incorporation) would not stand in the way of the enforcement of the payment of toll. Evidence of the issuing and contents of the charter or letters of incorporation could be easily obtained on application to the proper provincial official in Toronto.

Arrears of Taxes.

418.—F. R. W.—A bought a town lot eighteen months ago, for \$65; terms, \$25 cash, \$25 in one year, and balance in two years. There are arrears of taxes unpaid now amounting to some \$40, and which accrued previous to the sale. Purchaser desires original owner to pay arrears, and he (purchaser) wishes to pay balance of purchase money, \$40, and obtain his deed. Original owner wants to compromise with municipality for arrears, which is refused.

Municipality, taking advantage of statutes, prefers, in the meantime, to keep adding yearly ten per cent. to arrears. Vendor wrote to A, saying he could have the property for \$65. \$25 cash, \$25 in a year, and \$15 in two years. He sent a receipt for the first \$25, and wrote to the effect that he would settle the arrears of taxes. We subsequently discovered that the treasurer had been adding ten per cent. on the 1st of May of each year, and the amount surprised him. He then wished to compromise with the municipality, which was refused. A is willing and anxious to pay purchase money and get his deed, in the absence of which he cannot dispose of the lot. Property is increasing in value, and in the meantime corporation is satisfied to add interest.

What should purchaser do to settle matter and get his deed?

In the case of a sale of land, the law requires the agreement to be in writing, and signed by the party against whom it is sought to be enforced, and assuming that there is a sufficient memorandum in writing, signed by the seller, the purchaser can compel him to make a deed of the land, and the seller must pay off the arrears of taxes, which are an encumbrance upon the land. In the absence of agreement the purchaser must have the deed prepared at his own expense, and render it to the seller for execution before commencing an action.

Statute Labor Commuted.—County Bridges.—Gravel Pit for Private Use.

419.—J. M.—1. Will you kindly give, through the columns of your journal, the system usually adopted by municipalities that have commuted their statute labor for the maintenance of their roads?

2. Are there any bridges, except those on county lines, maintained by the county? If so, what length do they require to be to become county bridges?

3. What length do bridges on county lines require to be, to be maintained by the county?

4. Can a farmer purchase from his neighbor part of his gravel pit, and hold the same for private use for two years when the municipality in which the gravel is situated wants the same for use on their township roads?

1. See pages 68 and 69 of the May number of THE WORLD.

2 and 3. If you will look at section 617 of the Municipal Act you will find the bridges which are required to be maintained by counties. This section makes it the duty of county councils to maintain bridges over a river, stream, pond or lake, forming or crossing a boundary line between two or more counties, etc. The Act does not limit the duty to maintain such a bridge to any particular length, and unless the stream is so small as to require only a culvert the county must maintain the bridge.

4. No. See sub-section 10 of section 640 of the Municipal Act.

Township Engineer—Time for Completing His Duties.

420.—CLERK.—Is there anything in the law, or has the council the power to pass anything, regulating the time in the fall for the engineer to stop proceedings?

The council cannot interfere with the engineer when he is acting under the Ditches and Watercourses Act. He is entitled to use his own judgment.

Indigent Funeral Expenses—Unauthorized Erection of Telephone Poles—Corporation's Liability—Assessment of Telephone Lines.

421.—SUBSCRIBER.—1. The corporation of the township of G sent a patient to the Toronto general hospital. Four days after his admission he died, and as no one claimed the body it was handed over to the Inspector of Anatomy, and the council advised of the fact. About three weeks after the council was billed by an undertaker for the burial of said patient. Can he collect it?

2. Without asking permission of council or getting any authority whatever, a firm of grain-buyers have erected a telephone line (about twelve miles,) along the highway, planting the poles between the turnpike and the fence. We understand that eventually this line is to become the property of the Victoria Telephone Company. The firm that put it up to have free use of it for their private business, and also of other lines owned by said company. Will corporation be responsible for any accident that may happen by reason of said poles being along the highway.

3. Can said telephone line be assessed? If so, for how much? It is said to have cost \$50 per mile.

1. We are of opinion that the undertaker has no claim on the council, under the circumstances. If the body was claimed after the delivery to the School of Anatomy, under the provisions of chapter 177, R. S. O., 1897. The person claiming the body, or employing the undertaker, should pay the latter's account.

2. The Bell Telephone has the right under Acts of both the legislature of Ontario and the parliament of Canada, to erect poles along public highways, but we are not aware that any such power has been conferred upon these private individuals and if no such power has been conferred upon them the council should notify them to remove the poles. For if any accident happens, the municipality will be liable. The municipality may have a remedy over in case it has to pay damages, but these parties may not be responsible, in which case the remedy over would be valueless.

3. Yes. The poles and wire can be assessed at their actual value as so much dead material, and not at the value they might possess as a part of a going concern.

Delegation of Duties of Heads of Corporations.

422.—SUBSCRIBER.—Can a mayor or head of a corporation legally give a power of attorney to sign any documents, or if too ill to write, could he make his mark in presence of a witness?

Section 272 of the Municipal Act provides that, "In the case of the absence of the head of the council, from illness or any other cause, etc., the council may, from among the members thereof, appoint a presiding officer, who, during the absence or vacancy, shall have all the powers of the head of the council." The mayor or head of the corporation cannot delegate his powers as such, to anyone else, by Power of Attorney; and, if he is too ill to attend to his duties, the council should choose a presiding officer in accordance with the provisions of the above section.

Farmers' Sons' Statute Labor.

423.—J. A.—Would you kindly advise me whether farmers' sons assessed jointly are exempt from statute labor? We have quite a number assessed so as to get clear of statute labor.

Farmers' sons assessed jointly with their fathers are "otherwise assessed" within the meaning of section 100 of the Assessment Act, and are not "assessed and rated as such on the Assessment Roll of the municipality" within the meaning of section 106 of the Act, and they are therefore not liable to be charged with statute labor under either of these sections. All the statute labor that can be charged is that chargeable against the land, according to its assessed value and the schedule of statute labor in force in your municipality.

Local Option By-Law.

424.—J. B.—I regret to say, that in question No. 416 the dates were not correctly given. The question is:

The township submitted a Local Option by-law, on the 3rd day of January, 1898, and finally passed it on the 10th day of January, 1898, to come into force the 1st day of May, 1898. Can the council legally submit a by-law to repeal it on the 7th day of January, 1901, to come into force on the 1st day of May.

Sub-section 2 of section 141 of the Liquor License Act, (R. S. O., 1897, chapter 245) provides that, "No by-law passed under the provisions of this section shall be repealed by the council passing the same, until after the expiration of three years from the day of its coming into force, etc." Your by-law did not come into force until the first of May, 1898, so the necessary three years will not expire until the first of May, 1901. Therefore your council cannot repeal this by-law until some time subsequent to the last named date.

Voting for Reeve and Councillor in More Polling Sub-Divisions than One.

425.—J. C.—A ratepayer in a municipality who, having property in two or more polling sub-divisions, and whose name is on the list in each of said polling sub-divisions.

1. Can said ratepayer legally vote in each polling booth where his name appears, for township councillor?

2. Can he vote for reeve in more than one place?

Section 73 of the Municipal Act as amended by section four of the Municipal Amendment Act of 1898, provides that the council of every township shall consist of a reeve, who shall be the head thereof, and four councillors who shall be elected by general vote, and section 159 of the Municipal Act provides that no elector shall vote more than once for a reeve in a township or village; nor more than once in each ward for councillors in townships divided into wards, nor at more than one polling-place in the township for reeve or deputy-reeve, or deputy-reeves or councillors in townships not divided into wards and in villages. It therefore follows that an elector can only vote for a reeve once whether a township is divided into wards or not, and only once for a councillor where the township is not

divided into wards, but an elector may vote for councillor in each ward in which he has the necessary property qualification.

2. No.

Councillors' Qualification—By-Law Abolishing Levy of Dog-Tax.

426.—T. J. G.—1. Can a person, assessed as occupant, qualify for the office of councillor in a municipality?

2. I attended a meeting of the township council purposely to oppose a by-law being passed re tax on dogs being abolished. I made known to the reeve and clerk my business there, and the reeve answered that in a few minutes it would be taken up. It was then about 2 p.m. I sat patiently in the town hall, where they were holding the meeting, until 5 p.m. Trusting that they would make known to me of the reading of the by-law. I went up to the reeve and clerk and they told me they had passed the by-law, which must have been done silently. They (the council) have no rules of order for the passing of by-laws. The minutes of the meeting, afterwards read by me, read "by-law passed in the usual way." It also read "upon the petition of Mr. —, and over one hundred others." There were not one hundred names in all to the three petitions presented, and one of the gentlemen whose name appeared on one of the petitions, says he never signed it, nor allowed his name to be signed thereto. Does a petition require the *bona fide* signature of the applicant?

3. Can a by-law be passed setting aside an Act of parliament by our councillors and a reeve, and all this done in secret and silence?

4. Is their by-law of any use? Is it not illegal?

1. To qualify as a councillor, a person must have (or his wife must have) at the time of the election as, *owner* or *tenant*, a legal or equitable freehold or leasehold, or an estate partly freehold and partly leasehold, or partly legal and partly equitable, which is rated in his own name or the name of his wife, on the last revised Assessment Roll of the municipality, to at least the value (in townships) of freehold, \$400, or leasehold, \$800, over and above all liens, charges and encumbrances, affecting the same, etc. See section 76 of the Municipal Act.

2 and 3. Section 2 of chapter 271, R. S. O., 1897, provides that, "upon the petition of *twenty-five* ratepayers, the council of any city, town, township or incorporated village, may provide by by-law, that the said tax (that is dog-tax) or any part of it shall not be levied in said municipality." Consequently if the number of petitioners to the council to pass the by-law was twenty-five or over, they had in their discretion the right to pass the by-law. If the by-law is in proper form, (as to which we cannot give an opinion, not having seen it,) and regularly passed by a majority of the council, it is a valid by-law.

The council may not have treated you with proper courtesy, but their conduct as stated by you, will not invalidate the by-law. This by-law does not over-ride an Act of parliament, as the legislature has given councils express authority to pass such a by-law, on the presentation of the necessary petition. The signatures of the petition should be genuine, or authorized by the persons purporting to sign the same, but so long as there are

twenty-five or more genuine signatures of ratepayers on the petition, the council would be justified in acting on it.

Collection of Taxes on Stock in Store.

427.—H. J. T.—When our assessor went his rounds this year he assessed a small portion of land in our township to A, a storekeeper, as tenant, with no valuation on real property, but \$600, for personal property (stock in store). After the assessment roll was revised and adopted A sold his entire stock to B who is carrying on business in the same place, A having moved out of the county in which he was assessed as above. Who is liable for the taxes? B is not on our assessment roll.

A is the person liable for the taxes. Since he is the person assessed, and seizure can be made of any of his goods and chattels wherever found within the county in which the local municipality lies, for judicial purposes to realize the amount. See clause 1 of sub-section 1 of section 135a of the Assessment Act. After all the other remedies for the collection of these taxes have been tried, and proved a failure, they may be recovered with interest and costs, as a debt owed to the local municipality from A. See section 142 of the Act.

By-Law Forming New School Section.

428.—J. J.—In the fall of 1898 a by-law was passed by the township council cutting off portions of two school sections to form a third section, the by-law going into force on the 1st of January, 1899. But the trustees of the new section have put in no levy since the formation of the section.

1. Has the council authority, at the coming December meeting, to pass a by-law dissolving the new section and annexing the same in the proportion they may deem expedient to adjoining sections, the by-law to go into effect January 1st, 1901?

2. Has sub-section 3, of section 38, of the Public School Act, any bearing on this particular case?

3. How must this proposed by-law be published?

4. If any ratepayer in this new section about to be dissolved, is over three miles in a direct line from any school-house of the adjoining section, can he be placed in any section? The said ratepayer belonged to one of the adjoining sections before the formation of the new section.

5. If a portion of the trustee's levy for any year is returned as uncollectable by the collector can the council reimpose this uncollectable amount on the section in the following year?

6. Can you explain why the amount due for statute labor by non-resident defaulters must be charged on the collector's roll for the same year, while the amount due from resident defaulters must not be collected until the following year, though the statute labor lists are returnable before the collector's roll is made out.

1. The by-law passed in the fall of 1898 was evidently one intended to unite portions of existing school sections with a new section, and could not be passed after the 1st day of June in any year. See sub-sec. 3 of sec. 38 of the Public Schools Act. Since the provisions of this sub-section were not complied with, the by-law is invalid. A by-law passed by your council now purporting to dissolve the new section intended to have been created by the by-law of 1898, would be simply a nullity, as no new section was formed by that by-law. If the by-law of 1898 were a valid by-law, it could not be repealed or

altered by a subsequent by-law until the expiration of five years from the day it came into force. See the latter part of the sub-section quoted.

2. Yes. This subsection governs the case.

3. A by-law of this kind requires no publication.

4. The by-law being invalid, the ratepayer is still in the section to which he originally belonged. Section 11 of the School Act prohibits a council from forming a section which will include any territory distant more than three miles in a direct line from the school house.

5. Notwithstanding the fact that portions of the trustees' levy may be returned by the collector as uncollectable, the whole of the amount of the trustees' levy should be paid over by the council to the school board. The taxes should be returned against the lands of the defaulter, and should be realized by sale of such lands, as is provided in the Assessment Act.

6. We do not know the reason for this difference, but the statute so provides. See sections 109 and 110 of the Assessment Act.

Audit of Accounts of Board of Education.

429.—T. D.—1. In an incorporated village, where there is a high and public school, embracing said village and part of surrounding township, having one board of trustees for both, should this board appoint their auditors and submit their financial statement to the ratepayers?

2. The school-books have been handed to the auditors, who audited the books of the incorporated village, and have been audited by them the village paying for the audit. Who should audit the books?

3. Who should pay for the audit? The trustee board is made up of representatives from the incorporated village, the surrounding township and one from the county.

1. Sub-section 2 of section 37 of the High Schools Act, chapter 293, R. S. O., 1897, provides that, "The treasurer of every High School Board, etc., shall submit his accounts to the auditors of the municipality in which the High School is situated, whose duty it shall be to audit such accounts in the same way as the municipal treasurer's accounts are audited." Sub-section 11 of section 62 of the Public Schools Act, chapter 292, R. S. O., 1897, makes it the duty of public school trustees in urban municipalities to submit their accounts, to be audited by the municipal auditors, "whose duty it shall be to audit the same and to publish at the end of every year, in one or more of the public newspapers, or otherwise, an abstract of the annual report of the auditors, with such finding and recommendations as the auditors deem expedient." Section 10 of the Public Schools Act, and section 4 sub-section 3 of the High Schools Act, provide that Boards of Education shall have the powers of both Public and High School Trustees. We are therefore of the

opinion that the auditors appointed by your village council are the proper officials to audit the accounts of the Board of Education, and that their report should be published with and at the same time as the municipal audit.

2. The village municipal auditors.

3. The village council, as it is part of their auditors' duty to perform this work.

Opening New and Closing Old Road.

430.—A COUNCILLOR.—1. Can a council, by by-law, put a road by force around a hill which will take in part of two ratepayers, about seven acres in length, one of them being willing and the other not? It will save two hills, one coming and the other going, bad ones, too. This road is right on a concession, and it will be a benefit to the whole township, and it is a milk route.

2. Also, have the council got to keep the line open.

3. Has any other ratepayer any right to interfere other than the ones which the road crosses?

1. Sub-section 2 of section 637 of the Municipal Act empowers a township council to enter upon, break-up, take or use any land in any way necessary or convenient for road purposes. The preliminary notices mentioned in section 632 of the Act, must first be posted up and published and the provisions of this section must be strictly observed. Section 437 of the Act makes provision for the payment by the council of compensation to the person or persons whose lands are expropriated for road purposes, etc.

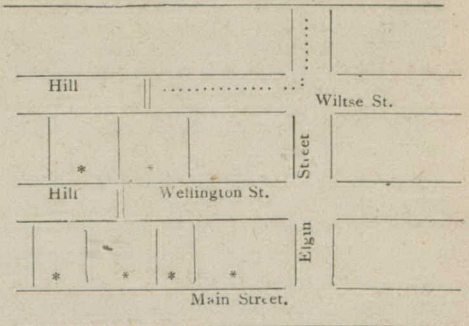
2. No. Sub-section 1 of section 637 gives the council power to stop up roads, but the notices provided for by section 632 must be given and published before doing so. We assume that you refer to the portion of road between the termini of the new piece of road proposed to be opened and established.

3. The council is bound to hear only those who might be prejudicially affected by the closing of the old piece of road or opening of the new portion, or both. (See clause (c) of section 632 of the Act,) and then act in this matter, in the manner that seems in their judgment and discretion, best for the convenience and necessities of the community.

Drain Should be Carried to Sufficient Outlet—Removal of Street Crossings.

431.—M. G.—The council of this municipality has put in a drain as indicated by dotted line in accompanying diagram. From the sluice, way on Wiltse street, where the drain finds a free outlet to Main street, the land falls rapidly, and during spring freshets the cellars and yards on Wellington and Main streets are flooded. Can citizens, whose property is thus injured, compel the council to extend drain across their land so as to prevent the overflow? Drain was put in on petition of property owners benefited, and the cost was defrayed by them and the council jointly, on award of engineer.

2. In process of grading streets, several stone and wooden crossings, put down by private individuals, were removed. Is it the duty of the council to replace such crossings?



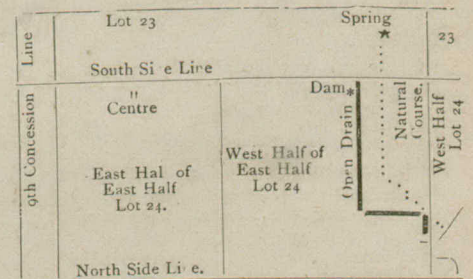
1. We assume that this drain was constructed after proceedings taken either under the Drainage or Ditches and Watercourses' Act, and in either case the statute makes it the duty of the engineer to carry the drain to a sufficient outlet. This does not appear to have been done, and the owners of lands and cellars that are, in consequence, injured by flooding, have rights of action against the person or persons occasioning the injury. Steps should be taken to construct a proper and sufficient outlet for the water flowing through the drain.

2. No.

Take Proceedings Under the Ditches and Watercourses Act.

432. F. B. P.—I live on the east half of the east half of a fifty acre farm. A lives on the west half of the east half, B on lot No. 23. Some four years ago last spring A tried to make B and I dig a drain on the said line between us out to the concession line. We would not. He then dammed the drain as shown. The water runs to the line between him (A) and I, and it does me a great amount of damage. Will I have to bring on an engineer, or can I sue for damages?

2. If I can sue for damages, please tell me how to proceed.



1 & 2. The drain stopped up by A does not appear to be a natural watercourse, (that is, a stream having well defined natural banks,) and he is, therefore, not liable to an action for damages for having placed a dam in it. You should take proceedings under the provisions of the Ditches and Watercourses' Act, and have the interests of all parties concerned properly adjusted by an award of your township engineer.

Defective Bridge—Liability of Township.

433.—W. B. S.—A resident of Binbrook, driving along the highway, breaking a colt, was crossing a bridge eight feet across and three feet deep, with no railing. Just as the horse was on the bridge another horse, in a field close by, rushed out from under a little thorn tree, frightening the horse on the bridge, who reared up, (and his driver, fearing the horse would fall on him, struck him with the whip,) and sprang off the bridge into the ditch, injuring himself some, and doing some damage to

the cart and harness. The driver now demands compensation from the township, on account of there being no railing on the bridge.

1. What, in your opinion, is the responsibility of the township, and their duty with regard to railing?

2. Can they be held liable for damages under the circumstances?

This is more a question of fact than of law. Municipal corporations are required by law to keep the public highways in a reasonably good state of repair, having in view the amount of travel upon them, and the means of the municipalities to keep them in a good state of repair. In this case the council appeared to have considered the bridge in question necessary. They caused it to be built for public travel. The question, then, is, ought the council to have placed a railing at each end of the bridge? We are inclined to think that a judge would hold that it was necessary, and that the council was negligent in not having a railing at each end of it. Jones, in his work on Municipal Negligence, lays down the law thus: "Not only must a bridge be strong enough to support a heavy weight, but it must also be protected with guards or railings, so that it may be safely used."

Who Should Construct Farm Crossing?

434.—J. W. S.—A tap-drain runs in front of my farm, constructed in 1886, and was repaired in 1897, and I have built and kept in repair a bridge to and from the highway at my own expense ever since 1886. The bridge must be rebuilt. Must I do it at my own expense, or can I compel the municipality to build it?

You cannot compel the council to build this bridge, but must do the work at your own expense. In the case of *McCarthy vs. Oshawa*, (19, U. C. Q. B., p. 245,) Mr. Chief Justice Robinson says, at page 247: "Then, as to the other grounds of action introduced by the amendment, namely, the neglect of the defendants of an alleged duty, to provide a bridge or crossing from the plaintiff's land and house. No authority has been shown for asserting that to be a duty incumbent on the corporation, and we do not think it is." See also Question No. 89, February issue, and No. 357, September issue, 1900.

Enforcement of Dog-Tax.

435. J. L. S.—Can you inform me if the bill making it compulsory for municipalities to enforce the dog-tax was passed at the last session of the legislature, or is it still optional?

Section 2, of chap. 271, R. S. O., 1897, which provides that "Upon the petition of twenty-five ratepayers, the council of any city, town, township or incorporated village, may provide by by-law that the said tax, or any part of it, shall not be levied in any municipality," is still in force. The Act you refer to was not passed.

Early Closing By-Law.

436. E. L. The trustees of a police village (lying wholly within the municipality) have, by a petition, signed by at least two-thirds of the merchants residing and doing business therein, requested the municipal council to pass a by-law to enforce early closing during one evening in every week.

1. Now, the question is, has the council power to pass and enforce such a by-law?

2. And, if so, where is the authority to be found in The Municipal Act?

1 and 2. The township may pass a by-law setting apart an unincorporated village within the township for the purpose of The Shop Regulation Act, chapter 257, R. S. O., 1897. See sub-section (c) of sub-section (1) of section 44, of this Act, and sub-section (12) of the same section. The mere fact that a portion of the township has already been formed into a police village is not enough. A special by-law must be passed under the above provisions of The Shop Regulation Act, and this by-law must show on its face that it is passed under the Act, and for the purposes of the Act. After such a by-law as this has been passed by the council, it can then, upon any application complying with sub-section 3, of section 44, pass a by-law giving effect to the application. The trustees of the police village appear to think that the township council has power to pass an early closing by-law, because it happens that a part of the township has already been set apart as a police village. We do not agree in this view at all. A by-law must be passed as we have stated, under The Shop Regulation Act first, but the council may, in so doing, adopt the same boundaries or limits as those of the police village.

Property Liable for Separate School Tax.

437. F. C. I own a piece of property in an adjoining township. The tenant is a Roman Catholic, and pays his fees or taxes to a Separate School situate in the town of Dundas, there being no Separate School in his school district. He is near enough to town, but the question is this, the township levy the following school rates: Township school rate and trustee school rate. Now, is this property liable for either of these rates, and if not, what school rate is the property liable for?

Sub-section 1, of section 42, of the Separate Schools Act, provides that "Every person paying rates, whether as owner or tenant, who, by himself or his agent, on or before the 1st day of March, in any year, gives to the clerk of the municipality notice in writing, that he is a Roman Catholic, and supporter of a Separate School, situated in the municipality, or in a municipality contiguous thereto, shall be exempted from the payment of all rates imposed for the support of public schools, and of public libraries, or for the purchase of lands or erection of buildings for public school purposes, within the city, town or incorporated village or section, in which he resides, for the then current year, and every subsequent year thereafter, while he continues a supporter of a Separate School, and the notice shall not be required to be renewed annually." If notice has been given as required by the above sub-section, and the tenant pays the taxes, neither the property nor owner, nor tenant is liable for the township or trustees public school rate, but for Separate School rate only. See also section 53, of The Separate Schools Act.

Instructions to Deputy-Returning Officers.

(Concluded from Page 188.)

is being taken for election of county councillors in addition to the vote for election of reeve.

7. After the close of the poll and ballots are counted, place all ballots, used and unused, and all forms and certificates, in their proper envelopes, seal and place in your ballot-box; return same forthwith to me at Town Hall. Fill up and return at same time to me, over your own signature, the form of statement of returns from your polling sub-division (*this statement you must be careful not to enclose in your ballot-box, but deliver by hand,*) which statement must show—The names of the several candidates in order which they appear on the ballots, and the number of ballots cast in favor of each candidate placed opposite his name. (See section 177, of Act.)

8. A similar statement will be made out and returned in the same manner (*not to be enclosed in ballot-box*) when vote is taken for election of county councillors.

9. Fill in form of account in connection with your sub-division, being particular to give name and address of each person entitled to pay for services.

Assessment of Personalty.

The question of the assessment of personal property, particularly the stocks of merchants, has received considerable discussion before the Assessment Commissioners, now meeting in Toronto. From what has been said at this meeting, it is pretty clear that the present system of assessing personal property does not meet with general approval. It is charged by many of the speakers that the system now in use is an incentive to fraud. Many merchants represent their stock as very much less valuable than it really is. Others, in financial difficulties, pay taxes on a stock of greater value than they own, just for the purpose of keeping their credit good. A dead set is being made upon departmental stores, which, it is alleged, are not properly assessed. Wholesale merchants like W. R. Brock, M. P., object to the present method of assessment, and say that Toronto wholesale merchants are handicapped in their competition with Montreal, where the plan of assessment is more equitable. Many advocate the abolition of the tax on personal property.

The matter is being thrashed out pretty fully, and it is expected that some plan will be suggested by the commissioners that will meet with general approval. The whole problem, however, is beset with difficulties.

The proceedings before the Assessment Commission show that the subject is of greater importance than was at first anticipated. Only one phase of the question will be reported for consideration at the next session of the legislature, viz., The Assessment of Franchises and other property of Corporations.

The Assessment Commission.

In accordance with the Notice of postponement the meetings of the Assessment Commission were commenced at the Parliament Buildings, Toronto, on Tuesday, November 13th. Mr. Justice MacLennan occupied the chair, with all the members present with the exception of Mr. Butler. The Ontario Municipal Association was represented before the commission by Mr. McKelcan, City Solicitor, Hamilton. There has been a good attendance of business men and others interested in questions relating to assessment and taxation.

ASSESSMENT OF REAL PROPERTY.

Mr. W. A. Douglas commenced the proceedings by stating the position of the Single Tax Association which favors the taxation of land values only. For the Municipal Association, it is urged that taxation for municipal conveniences such as police, fire, water and light should be voluntary and, according to benefit and that land and buildings should contribute to the full measure of their fair value which, by others, was referred to as "What a man will take for his property, or a fair value to the owner."

Deputations of owners of farm lands in towns were present from Mitchell, Beeton and Tottenham and stated that, although under the Act they were assessed at same as adjoining farm lands, the tax rates were too high as compared with the township tax, and that, as farmers, they do not receive the same benefit from the municipal conveniences. In these statements, no reference was made to the school-tax which all appear to be satisfied to pay.

The amendments suggested were:

1. That section 28 of the Act should be done away with.
2. A fair value would be the proper basis of assessment.
3. That section 29 should be repealed.

It was shown that this section and section 30 is ignored by section 71, sub-section 15, which contains instructions to the Court of Revision.

The difficulties that arise when a collector endeavors to levy by distress on personal property were pointed out, and that, while it was the intention of the legislature, in section 149, to give the municipalities a higher claim than that of a mortgagee, that the effect of the decision in *Caston v. Toronto* practically does away with this section, which states that taxes are to be a lien upon the land. It was suggested that the municipality should have the same claim for taxes on land as the first mortgagee, and that the section should be amended by adding the following words: "and such lien shall not be lost or impaired by any neglect or error of any officer of the corporation and may be enforced by action at law." The latter clause was made necessary by the decision in *Carson vs. Beach*, which, in effect, decides that the collector cannot sue for taxes.

The irregularities of tax collectors' returns was referred to as requiring special consideration; that it should be made compulsory to have all returns made by a fixed date. It was also suggested that if taxes are made a first lien they could be paid by a mortgagee in the same manner as insurance rates now are. The practical application of the present law often results in a total loss of taxes to the municipality. Mr. Pardo, Provincial Librarian, referred to the values of lands sold under mortgage, and for taxes as a basis for determining the proper value for assessment. He also stated the position of summer cottage owners in Muskoka, who, on large islands, were required to pay statute labor rates where there are no roads; that in assessing property of this kind they should receive consideration for vacancy, and that they should not be required to pay school-tax. It was also suggested that section 179 should be amended by adding the words "in the Ontario Gazette."

Mr. Proctor, chairman of the Toronto Board of Revision, suggested, in reference to the proposed amendment of section 128, that in practice the word "solvent" changes to "insolv-

ent," and that to change the section so that real property may be assessed at its "value" would be sufficient.

The assessment of water lot property was considered by Mr. Freeland, who stated that they did not receive benefit from streets and pavements, but are required to pay an additional tax in the way of harbor tolls, etc., and that when navigation was closed they were unable to do business. In reply to this, it was shown that water lot improvements increase the use of streets in their neighborhood, as large quantities of freight were received and distributed in all seasons of navigation.

ASSESSMENT OF MERCHANTS' STOCKS AND CORPORATIONS.

In introducing this phase of the question, it was suggested: 1st. That all personal property should be assessed at a fair value, the same as real estate.

2nd. That a merchant should not be entitled to exemption from assessment of the amount he may owe on his stock.

3rd. That he receives the same benefit from municipal conveniences, and that his liability may be for a short date, or only while the assessor is preparing his roll.

4th. That book debts, notes, etc., receive no benefit from municipal expenditure, and should not be assessed.

5th. That the expense of fire protection is principally for the benefit of the business interests of the city.

6th. That a dishonest trader may take advantage of the present Act and escape taxation on personality.

7th. That men who are otherwise honest, make unfair statements for assessment purposes. This is sometimes very much in evidence when the estates of deceased persons are shown up for probate purposes.

An amendment to section 39 was suggested so that the real property of companies will be assessed. That sub-section 2 should be repealed except as to banks. It was shown that book debts, which are assessable as personality, are often transferred to banks for advances, and as a result no large amount of debts is assessable.

It was also shown that section 47 should be amended by providing the limit of time during which particulars respecting assessable property are to be furnished to the assessor.

President Kemp, of the Toronto Board of Trade, stated that, although property may be in the municipality, it may not be under obligations to the city for fire or police protection, that some of the larger institutions provided their own. That he believed that a general equalization of assessment was necessary; that the Montreal system did much to induce the investment of capital in that city, and that concessions were asked for from the Ontario municipality as a result. Winnipeg has adopted a tax levy somewhat similar to that of Montreal, and large wholesale warehouses are being erected.

Mr. Caldwell, another member of the Board of Trade, urged that the taxation should be based on an exchange of values; that personal property should not be taxed, but that direct importation was increasing owing to the system of taxation in Ontario. That dry good stocks cannot be assessed properly except by a merchant and his assistants, at a considerable time and expense; that the personality tax, if imposed, would drive out capital, and it is impossible to enforce it; that an effort to do this was the cause of the fall of the Roman Empire.

Mr. Brock, who has a similar interest in Montreal and Toronto, stated that his tax in Montreal was \$580, and in Toronto \$3,500; that the Montreal tax included all his personality, and that if a tax was placed on his personality in Toronto he would have to move to Montreal, and that the Ontario law should encourage conditions allowing competition.

By others it was urged that the present Ontario system is similar to that in vogue in England six hundred years ago, and that at present it is the only British colony continuing it. The rapid progress of New Zealand and Australia was referred to in support of the

abolition of tax on personality. It was also shown that three per cent., as a business tax, would, in Toronto, realize more than the present tax on personality.

Mr. Cockshutt, of Brantford, compared the tax of a merchant with \$20,000 stock and an income of \$2,000 annually with that of a professional man with a similar income, showing that the professional man might have the advantage to the extent of \$360, under the present law.

The Retail Merchants' Association was well represented, and in introducing their side of the question, stated that they were to a great extent the cause of the appointment of the commission. That personality tax should be according to benefit received or ability to pay; that a special tax should be levied on commercial agents from foreign countries, and that a 5% business tax on rental values should be levied; that an additional license should be imposed where a merchant engages in more than one business on the same premises, and that if the proprietor of a departmental store wants to do all the business, he should pay all the taxes. In reply to the suggestion that a business tax should be made compulsory, it was stated that the effect would be to relieve the large business houses and burden the smaller institutions.

In support of the departmental side of the question, a representative of the Simpson Company said there was nothing in the Departmental Store business calling for special taxation, and that the legislature will not curtail business enterprise in any way; that the proper term for a business of this kind was "a federation of stores;" that they are not a trust, and that a careful and economical administration is the cause of their success; that consumers receive a benefit to the extent of one-half the ordinary retail profit; that, as a result, their sales are larger, and greater production is necessary; that the effect on the retail business is more than offset by the benefit to the public at large. It was also stated, on behalf of the Retail Association, that the effort of the Departmental stores was to secure a monopoly of distribution, and that their system of advertising and of doing business was the cause of unfair competition. The effect of the Departmental store on the business of the Province was also referred to.

In a general way, it was urged by Mr. Campbell, who was formerly a member of the firm of John McDonald & Co., that municipal taxation should be levied in proportion to ability to pay; that it should be uniform and equal on all kinds of property, and should be fixed on what is tangible or in sight. It was also shown that the Departmental store side of the question only affects the larger towns, and that any law suggested should be optional, to be enforced by the municipal authority. Mr. Grant, assessment commissioner, of London, suggested that the tax system should be one that is easily understood, and easily followed, and that an assessor should not be called upon to assume responsibility, as is now required, in the valuation of personality.

In reply to the retail dealers' arguments, Mr. Douglas directed attention to the fact that the railways had destroyed the stage business; that the electric railways had taken the place of the cabs; that the departmental stores were effecting the retail business in a similar manner; that the general real estate collapse had caused depression, and a general cry against the large stores; that the Departmental stores had the advantage by location, and that where they were situated the land had an enormous value; that the bargains there were taken advantage of by the poorer class, who benefitted thereby.

The general opinion seemed to be that the question of competition with the other Provinces must be considered in the question of taxation, so that there will be no discrimination in their favor, and that the application of capital and business ability to real estate so increased its value that if taxed on that basis, exemption of all assessment on personality would not be noticed.

The position of the retail business of Toronto was shown to be improving; the number of vacant stores in 1895 was 758, and this had been reduced to 316 in 1900.

The American State Assessment Commissions have condemned the personality tax.

ASSESSMENT OF COMPANIES OPERATING PUBLIC FRANCHISES.

When this question was introduced there was a large attendance of eminent counsel representing various corporations.

Mr. Mackelcan, on behalf of the Ontario Municipal Association, stated that the assessment of companies under the scrap-iron decision, was wrong, and that the Act should be amended to make the fair value of a franchise assessable.

Mr. Christopher Robinson, who appeared on behalf of a large number of companies, stated that the question was one of great perplexity, that a great many different methods of assessing companies were in vogue. They should pay their fair share, and with a view to allowing the companies time to agree upon a plan to be submitted for this purpose, discussion of the question on the part of the corporations was adjourned for three weeks.

Among the suggestions offered by those present were:

1. That railway land has a value and a land usage value which should be combined and assessed as real estate.
2. That the assessment of franchises should be uniform throughout the province.
3. That railway land should be assessed at same value as adjoining lands, not average value as provided in section 31 (1).
4. That personal property of Gas and Electric Companies should be assessed.

TAX EXEMPTIONS.

The Ontario Fraternal Association presented memorial requesting exemption of income from society funds, as in England.

The Rev. Mr. Craig favored the single tax view, that exemption of capital was beneficial to labor, that land and labor form the basis of all values, that the only exemption should be on labor which is capital, etc.

The Canadian Manufacturers' Association favors the exemption of all personality.

For the municipalities Mr. MacKelcan urged:

1. That property rented for short term by Dominion Government should not be exempt.
2. That church lands should pay tax and the buildings exempt.
3. By others it was suggested that if church lands were exempted, all unproductive property should be in same position.
4. That under section 29 of the Act, vacant lots are held at a nominal assessment for an anticipated value, and should pay same as revenue producing lands.
5. That the community makes land valuable and the individual the improvements, and that the community should only take what it makes, exempting the improvements.
6. That a tax theory is no evidence of practical effect.
7. That, with the exception of burying grounds, all lands now exempted should pay for local improvements.
8. That section 29 should be subject to change by by-law of council, same as section 30, so that the assessment of farm lands as such in cities and towns will be optional.
9. That the exemption provided for by section 39 should not be continued. That the income of a bank should be assessed.
10. The exemption of educational institutions is a continuation of the system of encouragement offered to private schools previous to the introduction of a public school system, and reasons still exist for the same.
11. That individual cases stated do not prove anything, and that Toronto ideas may be at variance with public opinion generally.

THE ASSESSMENT OF PERSONAL PROPERTY AND INCOME.

In considering this question it was shown that taxes on personality is paid by the consumer, that he is the least able but that the

income exemption relieves those who might be considered unable to pay. The personality tax of Toronto was shown to be 8% of the whole and if levied on the land and improvements, it would not be noticed. All admit that it is impossible to make an equitable assessment of personal property, and, as the community became richer the difficulty in this respect increased. The exemption of personality was ably supported by the representatives of the Toronto Board of Trade. In considering the income of loan companies, Samuel Blake, Q. C., suggested that a tax should be paid. That the whole of their income should be assessed in the easiest manner and at the head office. That the payment of an income-tax in each local municipality where an investment might be placed, would be better for the companies but would increase the difficulties in management and would tend to expose the location of business, which would be unfair. Mr. Fullerton, for the city of Toronto, stated that companies can only be assessed at head office for all income, that the law should be the same for an individual and a company. That the payments now made by the corporations under the Provincial Revenue Bill, were properly a franchise tax and should not in any way affect municipal taxation. It was also shown that companies having no permanent head office, escape income tax under the present law. This applies principally where the office location changes with the official who may be appointed annually, or at any time. It was also shown that a practical application of section 39 was to exempt the income of companies, the greater part of which was payable by shareholders entitled to the benefit of the income exemption. It was also shown that section 39 did not apply to telephone, telegraph, light, heat or power companies, as they were not entitled to the exemption 20, which refers to the stock held by any person in any incorporated company whose personal estate is liable to assessment. Chattel mortgages, lien notes and money are not taxed as a general rule. In England the income-tax is only imposed as an Imperial Revenue which in this country is collected in the way of customs duty. That income exemptions should not apply when an income is above a fixed amount. In reply to a statement that a tenant pays all the taxes, Mr. Hamby stated that as an owner of vacant houses this did not apply. In his recent judgment in an appeal entered by the Edinburgh Life Insurance Company against the decision of the Toronto Court of Revision, Judge McDougall decided that the income received by an agency of this company in Toronto was assessable.

DUTIES OF MUNICIPAL OFFICERS.

Mr. McKelcan, on behalf of the Municipal Association, urged that the date of the valuation of personal property for assessment should be fixed as late as possible, and that the assessor should amend his roll at any time before it has been returned when notified of a change in valuation, and that a time limit should be fixed for the delivery of notice by assessable party under section 47. It was shown that under the present law two years' tax on personality in some instance might have to be paid in thirteen months or one years' tax in twenty-three months. In Toronto it would be an impossibility to keep the rolls open until the 1st of October as there were in all 67,000 assessments. The attention of the Commission was directed to section 13B which does not agree with the latter part of sections 21 and 22 which requires the names of all non-residents to be entered on the roll, whether they give notice or not, and that there was some doubt as to whether the roll referred to was that mentioned in section 34 of the Act. In many municipalities it is not customary to keep a separate roll for non-resident assessments. In referring to the delivery of assessment notices it was suggested that the Assessor should have authority to deliver them the same as the clerk has for the delivery of notices to parties appealed against under section 71, subsection 11, and that the Act should provide for the delivery of notices by an assistant of the assessor. The necessity

for an amendment of the Act in reference to returns relating to arrears of taxes when the assessment is completed by the 1st of October was pointed out. The present Act does not make provisions for the other dates than when the assessment is to be completed by the 1st of April. As a result arrears to be entered on the Collector's Roll against lands returned as occupied are not put on until the next year. It also shows that it should not be compulsory for a collector to levy on the personal property for taxes but that he should have the option of returning them against the lands. In connection with the purchase of lands by municipalities at tax sales it was suggested that they should have the right to hold it for more than seven years, and that after two years they should have the right to use it for municipal purposes. That if a tax sale is declared void, the owner should not have the right to get his land back unless all the taxes in arrear have been paid. In discussing the sections of the Act relating to arrears of taxes it was pointed out that the three years' delay before proceedings can be taken for sale was all right, but that section 171, which authorizes the county treasurer to issue a warrant when there is distress upon the land of non-residents, should apply to the land of residents. Section 211 which continues the provisions of the statute passed in the thirty-second year of the reign of King Henry VIII, was thought to be unnecessary. It was also suggested that it would be advisable that treasurers should be allowed to act as collectors.

LOCAL IMPROVEMENTS.

This question was introduced by Dr. Barwick, on behalf of the Toronto Ratepayers' Association, who stated that the small owners pay the greater share of the local improvements, but should not be required to pay a greater proportion than others. And that in deciding the class of improvements to be made, the councils should have full power, and that a tax should be levied on horses and vehicles, and that each ward of the city should be entitled to a share of the fund equal to their percentage of the total taxation of the year. This Association favors the paying for all improvements by a general rate, a maximum to be fixed by legislation. It was also shown that under this system bad roads are often found where good ones should be. That improvements are not always made in large enough sections which increases the cost. The value of the property improved was thought to be an element that should be considered in determining benefit. It was shown that on some improvements the value of property paying on one-hundred feet was more than the value of property paying on one-mile of frontage, and that if this was to be considered the property owners should not have the option of doing the work opposite their own premises. An instance of injustice was referred to in the case of small property renting for \$25 month on which local improvement tax was \$20 a month for ten years. In case of a land boom it was shown that where local improvements are constructed to a considerable extent that a municipality is apt to assume too great a debt liability and that when land values decrease, many of the vacant properties are not worth the taxes which have to be paid by the ratepayers generally. Mr. McKelcan, on behalf of the Ontario Municipal Association, approved of the provisions of the Local Improvements section, if properly applied. Local improvement by-laws are often quashed and as a result municipalities are sometimes required to pay large sums out of the general funds. It was thought that under no condition should this be allowed. No objection was taken to the statement that local improvements increased the value of property, and that under the system more good roads were constructed than ever before. It was thought that petitions for local improvements works should be witnessed and all signatures verified by affidavit, and that where it was necessary to expropriate property for the purpose of the work, the compensation to be paid should be determined before the work is undertaken. The meaning of the words "real property" in the sixth line of section 668 of the Municipal Act was shown to be different in some municipalities, and that the words "real property" should be defined to include land and buildings. Some of the evils of the local improvement system were attributed to the efforts of contractors who canvass streets in the interests of a certain class of work and give rebates to some owners for assistance in promoting petitions.

The Manufacturers' Association, of Ontario, presented their views, on the last day of the session, as follows:

1. Abolish tax on personality.
2. Substitute a tax on rental values.
3. The bonus legislation of last session favors small municipalities. In large cities, it is impossible to get two-thirds of the people to vote.
4. That two-thirds of the votes cast should be sufficient.
5. That the tax-law should be equitable and place all business men in a favorable position, compared with other provinces.

The main competition in Ontario is not with those paying under same system of taxation.

Mr. Thomas H. Wright, who, for 27 years prior to 1890, was treasurer of the county of Essex, died recently in Windsor.

PAGES

MISSING