

The Municipal World

PUBLISHED MONTHLY IN THE INTERESTS OF

THE MUNICIPAL INSTITUTIONS OF ONTARIO

Vol. 9 No. 2

ST. THOMAS, ONTARIO, FEBRUARY, 1899.

Whole No. 98

..BRIDGE BUILDING A SPECIALTY..

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The Celebrated Baer Patent Bridge, after ten years' standing, is as free from decay as when first put up, thus proving that they will last for forty years if properly taken care of. We, the undersigned, are prepared to build the above bridges in spans of from 30 to 150 feet and upwards at the price of ordinary wooden bridges of equal strength. Also builders of Stone Abutments, Piers, Excavating, Pile Driving, etc. Dealers in

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EDITOR LEGAL DEPARTMENT OF
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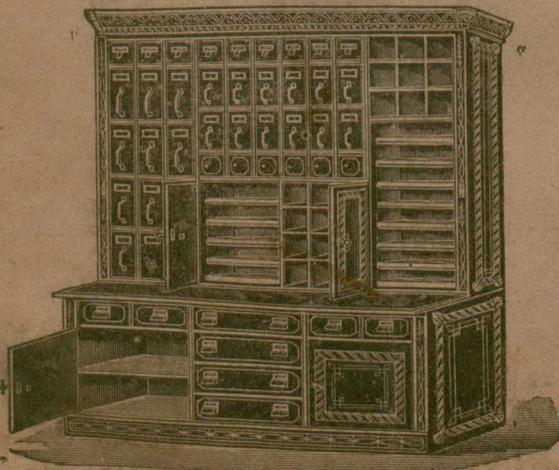
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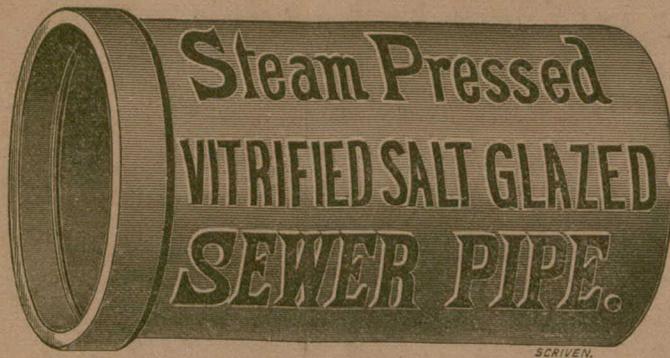
THE OFFICE SPECIALTY MFG. CO., Limited, 122 and 124 Bay St., Toronto, and 1741 Notre Dame St., Montreal.
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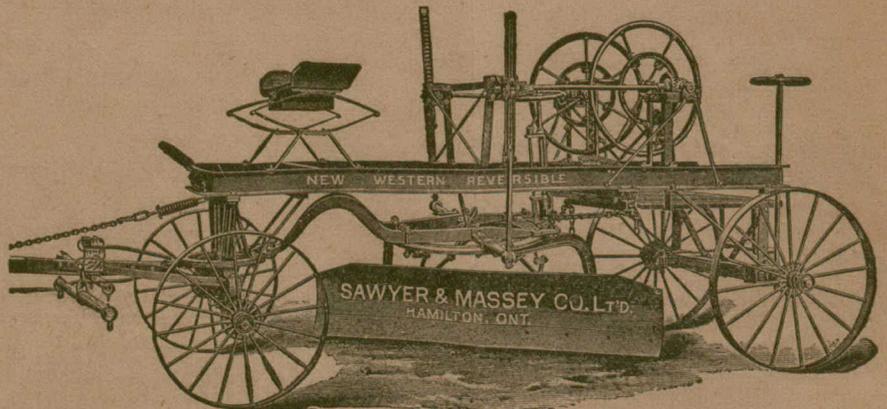
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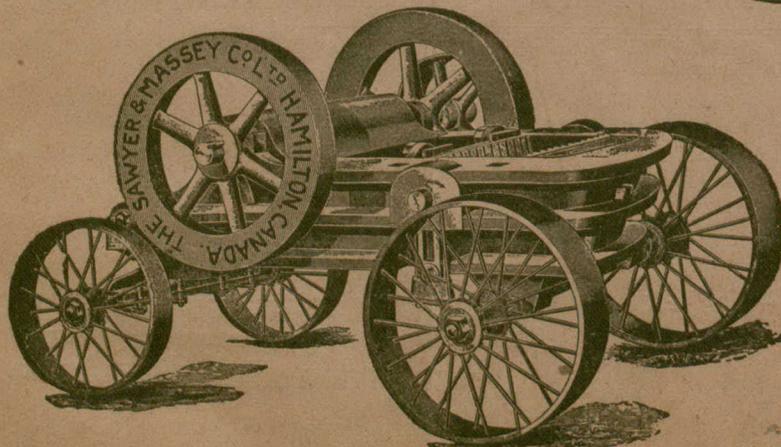
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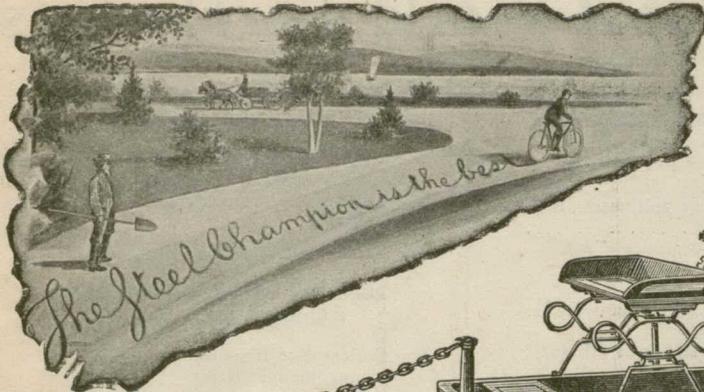
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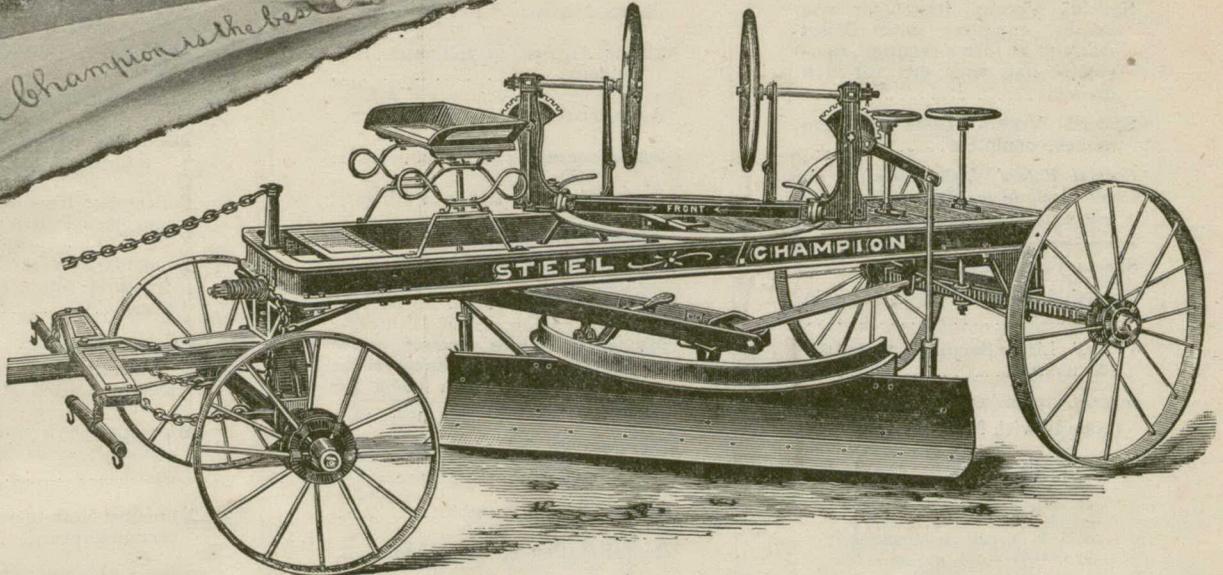
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The Municipal Amendment Act, 1898, Section 13, reads as follows :

"The Auditor or Auditors of every municipality, after the examination of every account, voucher, receipt, and paid debenture submitted to them for audit, shall stamp in indelible letters thereon the word 'Audited,' and shall also initial the same, and the Municipality shall furnish a suitable pad and stamp for that purpose."

We are prepared to supply "Patent Air Cushion Stamps," the best made for this purpose.

Price for stamp and pad, \$1.00 (postage paid).

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The Municipal World

ST. THOMAS

Supply Dept. The Municipal World, St. Thomas

BY-LAW BALLOT ACT FORMS.

Special Voters' Lists for 200 names, complete with Ballot Act and all forms required, pencils, sealing wax, etc., for each division

Special Voters' Lists for 300 names, complete.....

Special Voters' Lists, complete, do not include certificates to vote where stationed under section 347.

Sheets Voters' List paper

Voters' Lists (bound) to contain 200 names,

Voters' Lists (bound) to contain 300 names,

SPECIAL VOTERS' LISTS FOR 200 NAMES (bound), with form contains

Clerk's certificate as to Voters' Lists, declaration of deputy-returning officer, declaration of secrecy (for 10 or more) certificates of D. R. O., oath of D. R. O., oaths to be taken by electors.....

Special Voter's List for 300 names, Larger sizes to order.

*When special Voters' Lists are ordered the forms marked * will not be required.*

*Clerk's certificate as to Voters' List,

*Declaration of deputy-returning officer,

*Declaration of secrecy,

*Oath of deputy-returning officer,

*Oaths to be taken by voters,

Declaration of inability to read, with attestation clause attached,

Statement of voters whose votes were marked by D. R. O.,

Ballot paper account,

Notes of Objections taken to ballot papers,

Return papers for making statement of the result of the polling,

Directions for the guidance of voters for posting up,

Act for prevention of corrupt practices, for posting up,

Packets required by deputy-returning officers at close of poll:

A, B, C, D, E, F, G,

Certificate entitling deputy-returning officer, poll-clerk and agents to vote where stationed,

Agent's appointment,

Agent's declaration,

By-law Ballot Acts, for information of deputy-returning officers

Lead pencils for marking ballot papers,

Sealing wax, for sealing packets,

Ballot boxes, metal, with padlock..

ASSESSMENT ROLLS AND FORMS

Sheets Assessment roll paper,

Sheets Assessment roll paper, non-resident.....

Assessment notices,

School census books, bound,

Declarations for parties to fill in, ..

Affidavit by person claiming to be placed on the roll as voter, ..

Assessors' Guides, with notes,

Municipal clerk to assessor, notice with list of lands liable to be sold for taxes, with blank for assessor's return,

Clerk's occupied return to county treasurer, ..

Assessors certificates,

Recapitulation of assessment roll,

Assessment rolls any size or style of ruling or binding to order.

Rolls with flexible cloth covers to roll same price as leather.

Covers for assessment rolls, leather back.

COLLECTORS' ROLLS AND FORMS.

Sheets Collectors' roll paper ..

Sheets Collectors' roll paper, non-resident

Collectors' receipts, bound in books of 100.....

Warrant to distrain for taxes, ..

Notice of sale for taxes,

Notice to tenant to pay rent to collector,

Collector's account to treasurer, ..

Collectors' bonds.....

Collector's Guide, with notes

Collector's roll, any size or style of ruling or binding to order.

Rolls with flexible cloth cover to roll, same price as leather.

Covers for collector's rolls, leather backs

FORMS REQUIRED BY JURORS' ACT.

R. S. O., Chap. 61.

Oath to be taken by selectors,

Report of selectors, first, second, third and fourth divisions, each

Set of forms for annual report....

ARREARS OF TAXES.

The following forms will be appreciated by all clerks and treasurers having returns to make in connection with arrears of taxes:

Clerk's notice of uncollected taxes,

Municipal clerk to county treasurer, non-resident tax roll

Collector to treasurer, statement of uncollected taxes

Municipal treasurer to County treasurer, statement of unpaid taxes.....

County treasurer to municipal clerk, list of lands liable to be sold for arrears of taxes.....

Municipal clerk to assessor, notice with list of lands liable to be sold.....

Municipal clerk to county treasurer, occupied return.....

County treasurer to municipal clerk, statement of arrears to be entered on collector's roll....

Treasurer's triplicate receipt books

Certificate of sale for taxes....

Treasurer's tax deeds.....

BLANK FORMS REQUIRED BY THE DITCHES AND WATERCOURSES ACT,

R. S. O., Chap. 285.

B—Declaration of ownership....

C—Notice to owners.....

D—Agreement by owners.....

E—Requisition for examination by engineer.....

F—Notice of appointment for examination by engineer.....

Notice of filing award.....

H—Engineer's certificate.....

Notice to repair a ditch

Summons, appeal to Judge.....

Clerk's ditch award record book

Consolidated Drainage Laws.....

TILE, STONE AND TIMBER DRAINAGE ACT.

R. S. O., Chap. 41.

Owner's application for loan...

Statutory declaration of applicant for loan.....

By-law imposing special rate.....

Debentures,

SUPPLY DEPT. THE MUNICIPAL WORLD, ST. THOMAS

DRAINAGE ACT FORMS.

R. S. O., c. 226.

- Petition of owners
- Oath of engineer
- Notice to party assessed
- Oath of member of court of revision,
- Summons, court of revision.
- Notice of complaint
- List of appeals
- Notice to repair a drain
- Clerk's record of drainage by-laws and assessments,

LINE FENCES ACT.

R. S. O., Chap. 284.

- 1. Notice to opposite party
- 2. Notice to fenceviewers
- 3. Fenceviewers' award
- Line Fences Act,

STATUTE LABOR FORMS.

STATUTE LABOR LIST No. 1—containing space for thirty names, with extract from Noxious Weeds Act, duties of Pathmaster and special instructions by the Provincial Instructor in Roadmaking.

STATUTE LABOR LIST No. 2—(Half foolscap, very neat) for eighteen names, with extract from Noxious Weeds Act, duties of Pathmaster and special instructions by the Provincial Instructor in Roadmaking.

STATUTE LABOR BOOKS, in which to keep record of Pathmasters and Statute Labor Lists.

Pathmasters to council—Certificates of gravel drawn

Pathmasters notice re noxious weeds

MARRIAGE ACT, 1887

R. S. O., Chap. 162.

- ge register for clergyman with index
- 200 page register for clergyman with index
- Blanks for clergyman's half yearly returns

FORMS REQUIRED UNDER THE VOTERS LISTS ACT.

FOR USE OF CLERK.

- Form 1—For making printer's copy of Voters' List. Subdivisions. State number of polling subdivisions in list when ordering Form 1.
- Form 2—Certificate to be endorsed on Voters' List
- Form 3—Clerk's notice of first posting of Voters' List
- Clerk's voters' list book
- Form 4—Voters' notice of complaint, ground of disqualification,
- Form 5—Notice and application by voter to whom persons have transferred property
- Form 6—Voters' notice of complaint,
- Form 7—Clerk's report in case of appeals and complaint to the judge
- Form 9—Notice to be posted by clerk in his office with list of complaints
- Form 10—Clerk's advertisement of Court in newspaper
- Form 11—Clerk's notice to parties complaining
- Form 12—Clerk's notice to parties complained against,
- Form 14—Report of clerk when applying for certificate under section 20

FOR USE OF COUNTY JUDGE.

- Form 8—Judge's order for appointing court of hearing of complaints and appeals
- Form 9a—List of appeals for use of Judge at Court
- Form 13—Subpoena referred to in section 18
- Form 15—Certificate of no complaint
- Form 16—Statement of alterations by Judge on full sheet
- Form 17—Certificate of Judge
- Form 18—Order for payment of costs
- Form 19—Writ of execution
- Form 20—Order of assessment of persons omitted from roll
- Form 21—Application to Judge against delinquent clerk
- Form 22—Summons—"The Voters' List Act,"

PUBLIC HEALTH ACT.

- Placards of Contagious Disease on heavy card for posting up Typhoid Fever, Measles, Scarlet Fever, .. Diphtheria, Small Pox .. Whooping Cough,
- Report of infectious diseases
- Report of death or recovery from infectious disease,
- Consolidated Plicub Health Acts,

PUBLIC SCHOOL ACT FORMS.

- Clerk's notice to trustees with blank requisition on council for school moneys
- Trustee's order on treasurer for amount due section,
- Notice by township council re alteration of boundaries of section,
- Assessor's report of equalized assessment of union school section,
- Agreement for engagement of teachers
- Notice to parent or guardian of neglect to educate child
- Oath to be taken by electors voting for school trustee
- School Section Rate Books,

MISCELLANEOUS BLANKS.

- Declaration of office
- Section 312.
- Declaration of office
- Section 313.
- Declaration of auditor
- Declaration of property qualification
- List of appeals against the assessment roll
- Notice to attend court of revision,
- Oath of member of court of revision,
- Notice of appointment to office,
- Collector's bonds
- Treasurer's bonds
- Treasurer's receipts, in books of 100
- Treasurer's receipts, in books of 200
- Orders on treasurer, in books of 100
- Orders on treasurer, in books of 200
- Notice to contractors, jobs for sale,
- Bonds to complete contract
- Affidavit to be taken by persons having sheep killed
- Notice to pay poll-tax
- Auctioneer's license
- Pedlar's license
- Municipal debentures
- School debentures
- Mortgage statement
- Blank resolutions, in pads of 100
- For Sheriff—
- Pay lists Grand Jurors
- Pay lists Pettit Jurors

POUNDKEEPERS' FORMS.

- Acts respecting pounds,
- Poundkeepers' statements

FORMS AND BOOKS FOR SCHOOL TRUSTEES—
SCHOOL TREASURER'S CASH BOOK.

Prepared by the Provincial Municipal Auditor,
under the authority of Chapter 228,
Revised Statutes of Ontario, 1897.

PRICES.

Cash Books for Treasurers of City,
Town and Village School Boards, \$2 50

Cash Books for Treasurers of School
Sections in Townships, \$1 00

(By mail, \$1.28)

We have made arrangements to supply all the Cash
books required by School Treasurers, the paper, ruling,
binding and prices of which have been approved by the
Lieutenant-Governor-in-Council.

FOR PUBLIC SCHOOL TRUSTEES.

- 1. Deed of school site in duplicate ... \$0 25
- 2. Teachers agreement with trustees, per
dozen 25
- 3. Trustees estimates and requisition on
council for school monies, per dozen 25
- 4. Bond of secretary-treasurer, per dozen 25
- 5. Trustees' notice annual school meet-
ing, per dozen 20
- 6. Trustees' notice special school meet-
ing, per dozen 20
- 7. Directions how to conduct school
meetings, each 10
- 8. Secretary's annual notice to township
clerk, per dozen 20
- 9. Notice of exemption of indigent to
township clerk, per dozen 20
- 10. Trustees' promissory notes, per doz .. 20

TRUANCY ACT.

- 11. Notice to parent or guardian of neg-
lect to educate child, per dozen... 20
- 12. Secretaries' notice of truant children
to truant officer, per dozen 25

PUBLIC HEALTH ACT.

- 13. Teacher's notice of infectious diseases
(form required to be supplied by
school authorities under Public
Health Act) per dozen 20

Special set of 100 forms (assorted
numbers) 2, 3, 4, 5, 6, 7, 8, 9, 10,
11, 12, 13, for trustees of school sec-
tions in townships, in heavy sta-
tionery envelope by mail \$1 00

FOR SECTIONS IN UNORGANIZED TOWNSHIPS
ONLY.

- 14. Assessment roll paper—
Per sheet \$0 05
Per quire 60
- 15. School rate collector's roll paper—
Per sheet 5
Per quire 60
- 16. Bond of collector of school rates, each. 5
- 17. School collector's receipts in books of
100 50
- 18. Assessor's report and equalization of
union school section, per dozen 25

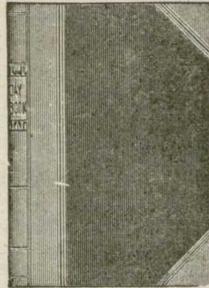
SCHOOL ACTS.

Consolidated Public and High School
Acts and Regulations, paper cover. 75
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400 pages, good white paper, half-
bound 20
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400 pages, linen paper, flat opening. 20
- NO. 7
500 pages, good white paper, half-
bound 20
- NO. 8
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Lettering in gold, with name of municipality,
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The Municipal World's Standard Minute Books are
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altogether the best value obtainable

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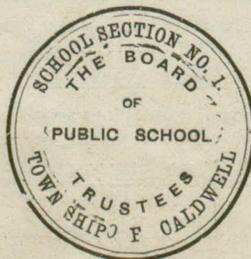


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and other Corporations.

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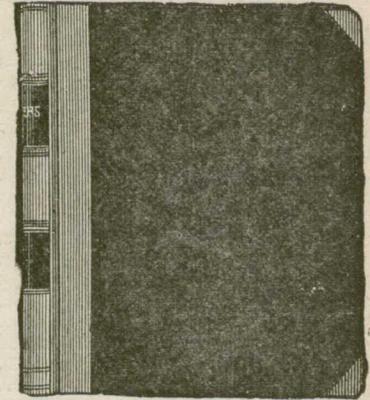
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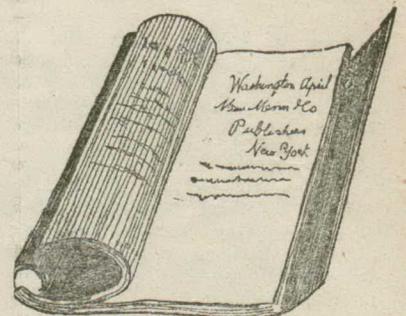
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- "The Best" Small Paper Clips,
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- No. 63—¼ in. wide, 2¾ in. long 25
- No. 73—¼ in. wide, 3 in. long 25
- Price, per box, ¼ lb., \$1.00. Put up in large or
small quantities, assorted, 30c. per oz.

THE MUNICIPAL WORLD

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

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ST. THOMAS, ONTARIO, FEBRUARY, 1899.

Whole No. 98

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Calendar for February and March, 1899.

Legal, Educational, Municipal and Other Appointments.

- FEB. 1. Last day for Railway Companies to transmit to Clerks of Municipalities statement of Railway Property.—Assessment Act, Section 31.
 Last day for Collectors to return their Roll and pay over Proceeds.—Assessment Act, Section 144 (1).
 Last day for County Treasurer to furnish Clerks of Local Municipalities with List of Lands in arrears for taxes for three years.—Assessment Act, Section 152.
 First meeting of Board of Education at 7 p. m., or such other hour as may have been fixed by resolution of former Board at the usual place of meeting of such Board.—High School Act, Section I4 (1).
4. Make return of deaths by contagious diseases registered during January.
 15. Last day for Assessors to begin to make their rolls.—Assessment Act, section 55.
 28. Last day for Councils to pass By-laws for imposing a larger duty for tavern or shop licenses.—Liquor License Act, section 42.
 Last day for City and Town Councils to pass By-laws to prescribe further requirement in taverns.—Liquor License Act, section 29.
- MAR. 1. Auditors' reports on the accounts of High School Boards and the Boards of cities, towns and villages should be mailed to Education Department.
 Separate School supporters to notify municipal clerk.—Separate School Act, Sec 42.

NOTICE.

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 to 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.

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The Municipal World

PUBLISHED MONTHLY

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

K. W. MCKAY, EDITOR,

A. W. CAMPBELL, C. E.
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Editors

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THE MUNICIPAL WORLD,

Box 1252, St. Thomas, Ont.

ST. THOMAS, FEBRUARY 1, 1898.

The County of Kent House of Industry was formally opened in December last, and similar institutions have recently been opened in the Counties of Bruce and Peel.

* * *

We notice that in some councils the Reeve appointed his auditor, as formerly. Where these appointments were afterwards confirmed by by-law, the council may be said to have appointed both. Where this has been omitted, but one auditor has been appointed.

* * *

By-laws for the appointment or nominating officers are required to be passed "in every year before that in which an election for County Councillors is to be held." The appointments made during 1898 will hold good for bye-elections this year, but every council should, at its last session, re-appoint these officers for the bye-elections next year.

* * *

In some townships the ratepayers have expressed their disapproval of the abolition of ward elections. These objections are, no doubt, fostered by ex-ward representatives who cannot secure recognition in the whole township. The Legislature had good municipal government in view when the law was amended, and a fair trial will convince all of the wisdom of the change.

* * *

Meetings of Township Councils are devoted almost entirely to the consideration of Road Improvements and Expenditure and Drainage. Where the Statute Labor system is in force the council cannot do better than supply the pathmasters with the Reports of the Provincial Instructor in Road-making. Anything calculated to create an intelligent interest in the question of road maintenance will have a good effect.

In many municipalities a difference of opinion exists in reference to the preparation of the Financial Statement for publication on the 15th December. The Municipal Act, Sec. 304, Sub-sec. 6, requires the publication of a statement signed by the mayor or reeve, and the treasurer. The latter official is the proper person to prepare the statement. He, alone, is in possession of the books. The mayor or reeve may assist in deciding on the Assets and Liabilities and their joint report should be presented to the council. In any municipality where the question has arisen the council should by resolution or by-law make it a part of the treasurer's duties.

* * *

The Brantford city council has requested the councils of other cities to co-operate in the following petition to the Legislature:

Whereas by certain decisions of the Courts, and particularly the Court of Appeal in Ontario, in regard to the assessment laws, the poles, wires, rails and other property of street railway, telephone, electric light, power and telegraph companies are assessed not as going concerns, but at what its value would be if detached or as scrap material.

And whereas these corporations enjoy valuable street franchise in our towns and cities at much less than their true value, thereby escaping a large amount of just taxation.

And whereas this unjust and unequal condition causes the burden of taxation to bear more heavily on those taxpayers who are least able to meet it, and the true spirit of the assessment law is hereby evaded and operates to the great disadvantage of the moderate taxpayer.

Therefore your petitioner humbly prays that legislation may be passed by the Legislature of the Province, which may do away with the anomaly and distribute more equitably the burden of the taxation in those municipalities where the corporations referred to, carry on large and lucrative business.

House of Industry Statistics.

COUNTY OF WELLINGTON.

Institution established 1877.	
Area of farm, - - - - -	58 acres.
Average number of inmates, 1898,	60.
Average expense per week, - - -	97c.

COUNTY OF LINCOLN.

Institution established 1886.	
Area of farm, - - - - -	50 acres.
Average number of inmates,	39.
Average expense per week,	87.

COUNTY OF WELLAND.

Institution established 1888.	
Area of farm, - - - - -	90 acres.
Average number of inmates.	46.
Average expense per week,	99½.

COUNTY OF WATERLOO.

Institution established 1868.	
Area of farm - - - - -	125 acres,
Cost per week per inmate	
during last year	70.

COUNTY OF OXFORD.

Institution established 1893.	
Area of farm, - - - - -	100 acres
Average inmates, 1898	61.
Average cost per week,	\$1.29.

COUNTY OF ELGIN.

Institution established, 1875.	
Area of farm, - - - - -	50 acres.
Average inmates, 1898,	49.
Average cost per week,	\$1 38

Clerks' Association Meetings.

COUNTY OF PERTH.

At an informal meeting held in December, the clerks of Perth decided to organize, and a meeting was accordingly held at the court house, Stratford, on the 25th of January, when the "Perth County Municipal Officers' Association" was formed—to include all municipal clerks and treasurers in the county. The aims and objects of the association being to meet once each year, or oftener, for the purpose of discussing municipal laws and amendments thereto, as they are published, and to bring about a uniformity of work in the offices of the clerks and treasurers, and also suggest by memorial to the proper authorities, necessary changes in the Municipal Act.

The following officers were appointed :

President, A. M. Fisher, North East Hope.

Vice-President, J. H. Jameson, Blanchard.
Secretary, W. D. Weir, Milverton.

The members of the association waited upon the county council to obtain the use of the council chamber for their annual meetings, and also a grant of three dollars for each member in attendance, to defray expenses. The county council was also requested, by memorial, to petition for legislation making municipal clerks custodians of the voters' lists.

In replying to the clerks, warden Hay said that he believed the formation of such an association would benefit not only the clerks themselves but every municipal council and officer in the county.

Messrs. Smith and Hartstone were appointed to prepare papers for discussion at the next meeting, to be held at the call of the president and secretary.

COUNTY OF LAMBTON.

Pursuant to notice from Mr. G. V. Wyant, clerk of Enniskillen, a meeting was held in the council chamber Petrolea, on the 19th of January, for the purpose of organizing a Municipal Clerks' Association, for the County of Lambton. There was a fair attendance. Mr. Wyant explained the object of the meeting. The following officers were appointed :

President, G. V. Wyant, Enniskillen.
Secretary, D. B. Sisk, Oil Springs.

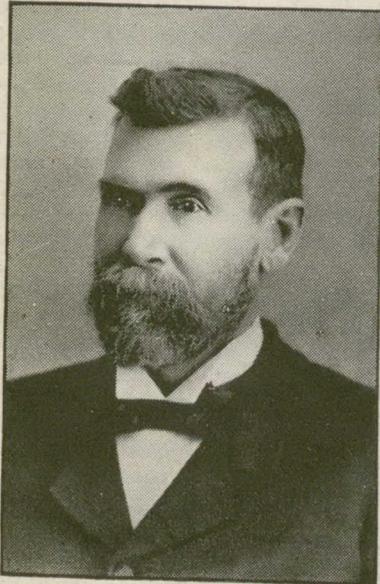
Treasurer, H. G. Taylor, Wyoming.
Several matters of interest to those present were discussed.

The officers were appointed a committee to prepare a constitution, and to fix a time and place for the next meeting during the summer.

Municipal Officers of Ontario.

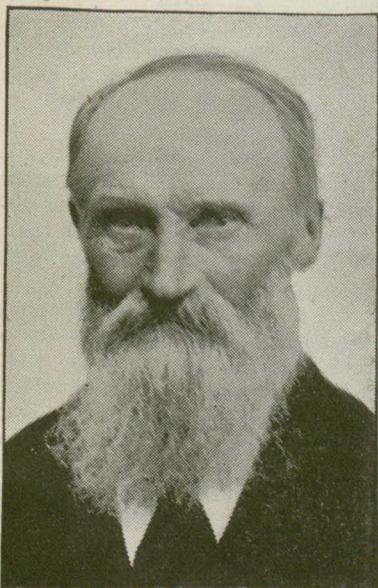
Clerk of the Town of Thessalon.

Mr. Hagan was born in Ireland in 1840 and came to Canada with his parents in 1845 and finally settled in the Town-



MR. SAMUEL HAGAN.

ship of Ashfield, in what was then known as the Huron Tract. Mr. Hagan moved to Algoma in 1887. When the Township of Thessalon was incorporated he was appointed its first Clerk and when in 1892, Thessalon village became a town, he was



MR. J. R. KETCHESON.

appointed clerk of the town. In addition to his municipal office, Mr. Hagan was appointed an Indian Land Agent in 1892, and Justice of the Peace the following year.

Clerk of the Township of Madoc.

Mr. Ketcheson was born in the Township of Sydney in 1818, where he resided until 1841, when he moved to the Township of Madoc. He received a liberal education in the common schools of the day. In 1849 he was elected district councillor for Madoc Township. The Municipal Laws came into force in 1850, when he was elected Reeve, and remained Reeve or Deputy-Reeve up to 1870, and was appointed Justice of the Peace about that time. He, getting tired of municipal life, retired, but, the council, after considerable persuasion induced him to take the office of clerk, which he did, and still retains the same office. He is now in his 81st year and says he has missed but one meeting of the council in that time, and has been a life-long conservative.



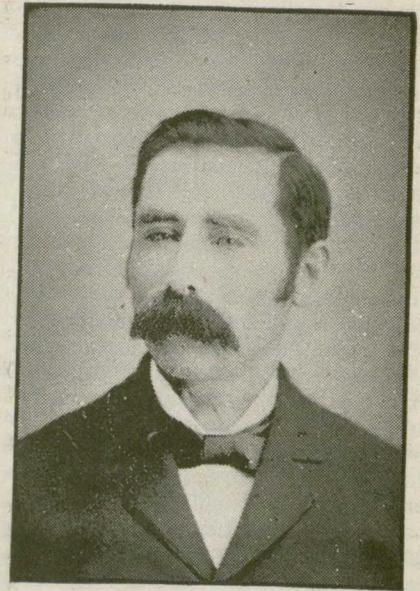
MR. L. S. BESSEY.

Clerk of the Township of Grantham.

Mr. Bessey was born in the Township of Grantham, County of Lincoln in the year 1854, and is engaged in farming and fruit raising. He was appointed Clerk of the Township of Grantham in 1883, and in 1889 was appointed Treasurer and at present holds both offices. He belonged to the 2nd Regiment of Cavalry for a number of years and retired with the rank of Lieutenant. He has always taken an active interest in education, being Sec.-Treas. of the school board for a number of years; also an active member of the County Agricultural Society and with the assistance of the MUNICIPAL WORLD keeps well posted in Municipal Law.

Clerk Township of Kaladar.

Mr. Lessard was born in the Township of Huntington, County of Hastings. He was appointed Clerk of the united Townships of Kaladar, Anglesea and Effingham in 1878. He was, for twelve years, chairman of the Flinton School Board and is a Liberal in politics.



MR. MOSES LESSARD

Clerk of the Township of Ops.

Mr. O'Boyle was born in Ireland nearly 50 years ago, and, came with his family to Canada and settled in the Township of Ops, where he worked on the farm until his



MR. W. F. O'BOYLE.

19th year. He then engaged in teaching in Ontario County. In addition to his office as Clerk Mr. O'Boyle conducts business as an Insurance Agent and Accountant.

Municipal Statistics.

By C. C. JAMES, Secretary of the Ontario Bureau of Industries.

Many persons have asked why the branch of government to which the municipal statistics are sent and by which these are published, is known as "The Ontario Bureau of Industries." Occasionally it has been mistaken for an employment bureau or agency by persons who have known of its work only by name. Perhaps a word or two of explanation will be in place. The Royal Agricultural Commission of 1880 was a pronounced success. Even to this day applications are received for the set of valuable reports that resulted from its labors, and to many farmers it is still a cyclopædia of Ontario agriculture, a valuable work of reference though nearly 20 years have passed since it was compiled, and it has been out of print for seven years. Following up its work and in direct continuance of the spirit of its findings, the Commissioner of Agriculture requested Mr. Archibald Blue to prepare a report which is to be found in Vol. vi of the Ontario Sessional papers, under the title "Agricultural Statistics, their value, history, scope and system." This report is dated 10th January, 1882. Speedy action was taken. On March 10th, of the same year, the Lieutenant-Governor assented to *An Act to establish a Bureau of Industries*. This Bureau was to collect, tabulate and publish industrial information for public purposes. The scope was not to be limited to agriculture. One reason for the name originally selected will now be apparent. The main reason for not calling it a Bureau of Statistics was that it was desired not to confuse it with the Dominion Department of Statistics. In clause 5 of this Act the secretary was required to compile annually "a tabular abstract of facts relating to land, trade, government, population, and other subjects." Clause 6 required the officers of all societies, institutes, and agricultural associations, the officers of all municipal councils, school boards and public institutions to answer any question, or to fill up tabulate and return official schedules according to instructions and within the prescribed times. The penalty for refusal or wilful neglect was a fine of \$40 recoverable by any person suing for the same. It might be stated right here that this original act, with the clauses above referred to, will be found unchanged in chapter 42 of the Revised Statutes of Ontario, 1897.

The powers and duties of the Bureau as originally constituted, it will be seen clearly, included municipal statistics and gave the Bureau full power to demand these returns. But in order to make the matter more definite or explicit the legislature decided to place upon municipal officers the duty of sending in certain specific returns. In 1887 the Municipal Act was amended (50 vic. chap. 29). Section 12 of the new act requires every municipal treasurer to furnish to the secretary of the Bureau, before the first day

of May, a financial statement on such schedules as might be furnished by the secretary. Section 13 required every clerk to furnish within one week after the final revision of the assessment roll such information as the assessment roll or other records of his office afford on such schedules as might be provided. Section 14 required the secretary of the Bureau to make a report to the legislative Board on the information thus obtained. The penalty against the treasurer or clerk for non-compliance was fixed at \$20, and the penalty against the municipality was the withholding of all moneys payable to the municipality until the returns were made. There was no penalties against the secretary of the Bureau as, it is presumed, he could not be expected to make tables without figures and there is always an effective way of holding a civil servant to his duties.

These regulations have undergone various changes, principally, however, in the way of making them most definite and explicit, and it may be as well to state the requirements of the law as they stand today in the Revised Statutes of 1897. It is, however, much to be desired by all interested that work of this nature be done because it is felt to be important and not because the law requires it to be done. Where legal procedure has to be resorted to the work is done in a perfunctory manner and is not at all likely to be satisfactory.

AUDITORS.

The general practice is for the municipal council at its first meeting in the new year to appoint two auditors to examine and report upon the accounts of the previous year ending December 31st. The auditors are required to make in duplicate an abstract and a detailed statement of the accounts, receipts and expenditures, and of the assets and liabilities of the municipality. One abstract and one detailed statement are to be sent to the Bureau of Industries. The Act requires this to be done within one month of their appointment, (R. S. O. chap. 223, sec. 304.) In most cases these statements are printed, and it is very important that they should be printed in all cases. The Bureau prefers to receive printed copies, certified to by the auditors, and the practice has been to allow auditors such extra time as may be necessary beyond the month rather than put them to the trouble of making copies by hand. The printed copies are much more convenient for examination and comparison. The Bureau continues to receive every year many copies of municipal accounts closed on the 15th of December and published in the local papers for the information of the electors. The auditors may think that they are responsible for this statement because, for some reason or other, it is dealt with under division V of the Act headed "Auditors and Audit" and is a sub-section of the clause defining the duties of auditors—R. S. O., 1897, chap.

223, sec. 304 (6). In referring to the section it will be seen that the auditors have nothing whatever to do with these statements made out up to Dec. 15th. They must have been carefully compiled before the auditors were appointed, and such returns, whatever may be their use to the auditors in the new year, are not to be sent to the Bureau. The experience acquired at this Bureau leads to the following observations.

1. Auditors are required to audit all the accounts of the municipality, not simply the accounts that may be prepared for them by the treasurer. There have been serious defalcations in past years in Ontario, though the accounts have been audited year by year, and people have wondered. In such cases the auditors, as a rule, have audited only the accounts prepared for them by the dishonest treasurer.

2. Auditors should carefully examine the bank deposit-book, and the cheque-book (for outstanding cheques,) and then should go to the bank and examine the bank account itself.

3. Auditors should carefully investigate all special deposit accounts, sinking fund, and securities and see that neither the officials nor the council have improperly interfered with these during the year. All sinking funds required by law should be carefully guarded, should have an actual existence. It has frequently happened that when the crash has taken place, it was because some sinking fund or special deposit has had an existence only on the books of the treasurer.

4. Auditors should see to it that all vouchers examined by them and checked off are so stamped and initialed that they cannot by any manipulation be introduced again in the succeeding year.

5. Auditors should carefully read over pages 4 and 5 in the January number of THE MUNICIPAL WORLD, and also pages 2457-2460 of Vol. II of the Revised Statutes of Ontario for 1897, and the Municipal Amendment Act of 1898.

6. Having done their duty thoroughly they should see that a copy of their abstract report and also a copy of their detailed audit are sent to the Bureau of Industries as promptly as possible.

These are a few suggestions observed of course by auditors who are alive to their duties and earnest in their work. Some auditors may think that they are casting reflections upon the ability and integrity of the treasurer if they are too careful in following out such practice but a thorough and honest audit should be welcomed by every honorable treasurer and it may be the means of saving some person from unfortunate errors, unintended, but nevertheless of a most serious nature. Many a treasurer in this province would have been saved from humiliation if year by year the auditors had been true enough to their sense of duty and true also to his best interests to insist on thoroughly examining every transaction,

and every deposit, and every security. The honest treasurer should demand such an audit, the dishonest treasurer requires such an audit, and the honest but not always careful treasurer will be helped by such an audit.

Why send these audits to the Bureau? In another article I will refer to the returns required to be made out by the treasurer. These are made out on forms furnished by this Bureau and we compare every such return with the auditors' report previously received. Many treasurers, of course, send in statements that are models of accuracy and of good arrangement, but in other cases it is necessary to re-arrange entries that have been improperly classified and to set these right we require to have the auditors' report.

One more point in reference to the auditors' report is that in many cases the printed statement consists simply of lists of names and amounts, there being a woeful lack of information desired. For instance "John Jones, \$5," is not enough but "John Jones, for labor, \$5," would be a great deal more satisfactory. Every entry should give the amount of the payment, the name of the person to whom the amount is paid, and also the explanation or statement showing what the payment is for. Then the auditors should see that every payment is entered under the proper service or account.

If these instructions were observed by all officials the work of the Bureau of Industries would be very much lightened, the citizens who look at the auditors' reports for information would be better satisfied, and auditors would be even more appreciated than they are at present.

Speaking of the council of the city of Toronto, the Evening Telegram says: "The point is that a council is never better and seldom worse than its constituency." This is wisdom, and the same may be said of our provincial legislatures and of our federal parliament. An M. P. P., or an M. P., cannot be expected to be strictly righteous and honest in his legislative or parliamentary duties, if his constituency contains a large number of voters who demand pay for their support, and a smaller number of party hangers-on who are clamoring for offices and jobs. The revelations which from time to time result from the trial of election protests, show clearly that there is a percentage of voters who are barefacedly dishonest. Their lack of common decency of public spirit, and of intelligence of a superior order, is something which must make an independent citizen sympathize very keenly with the men who must appeal to these pseudo-citizens for their suffrage. In the Philadelphia schools they teach once a month, a lesson on the duties of citizenship. It is quite apparent that some teaching of this kind is required not only in our schools, but in our newspapers, our social gatherings and our lodges and clubs.—*Canadian Magazine, January.*

Sanitary Matters Relating to Schools.

By W. ATKIN, I. P. S., C. Elgin.

The Legislature and the Education Department have provided excellent facilities for maintaining good sanitary conditions in schools. They have not only provided for keeping the school house, out-houses and premises generally in proper sanitary condition but also for the prevention of the spread of infectious and contagious diseases, among or by the pupils.

The responsibility of maintaining satisfactory sanitary conditions in and about the school lies primarily with the trustees; while the teacher and inspector are really made officers of the board of health for the municipality in which the school is situated, for the purpose of supplying such board with the information necessary for the proper enforcement of the Public Health Act.

The School Act of 1896, S. 62, S. S. 4 provides that trustees shall keep the well, closets and premises generally, in proper sanitary condition.

Regulation 5 states specifically the duties of trustees regarding certain matters of the utmost importance relative to the structure of a suitable school-house.

1. The house should be large enough to provide 250 cubic feet of air space for each pupil.

2. That a uniform temperature of 67° be maintained in the room and provision made for a complete change of air three times every hour.

3. That the windows, both sashes, be adjusted by weights and pulleys and provided with suitable blinds. The light should be admitted from behind and to the left of the pupils.

Regulation 6 provides for suitable desks and seats and their proper arrangement.

Regulation 9 provides for the proper cleansing of the walls and ceilings, for the sweeping of the floors daily and for washing of them at least quarterly, and for making fires one hour before the opening of the school, from the first of November until the first of May.

The duties of trustees in sanitation are confined to the matters indicated above, except that "it shall be lawful for the trustees to provide that no children shall be permitted to attend their school without producing a certificate of successful vaccination, when demanded of him or her by the teacher."

The matters referred to above require the serious attention of trustees as much as engaging a teacher or providing fuel. In many schools with the present heating arrangements it is impossible to maintain uniform temperature throughout the room. The pupils near the stove are roasting while those in a remote part of the room are uncomfortably cold. By the simple means of placing a jacket of galvanized iron about the stove this defect could be remedied.

In some school rooms the only means of ventilation is the man-hole in the ceiling which is open the whole winter. This opening should be provided with a cover, to be adjusted by means of a cord and pulley, if a better means of ventilation cannot be provided.

The trustees should be particular as to the lighting of the school-room. In some rooms the light strikes the black-board at such angles that it is impossible for all the class to read what is written because of the glare. If the light is admitted from one side only this difficulty will be overcome. Where windows are on both sides, those on the right should be provided with very dark blinds.

The seats and desks should be so arranged that the pupils may sit in an upright position when at work. They should be graded in height so that small pupils, when sitting, may have their feet firmly on the floor and not be able merely to reach it with their toes, or worse let their feet swing.

When employing a caretaker, it should be stipulated that walks should be made through the snow; from the road to the house, from the house to the woodshed, to the well and to the closets.

The closets should be provided with close doors and approaches, that they may not be drifted full of snow. The fact that little children, especially little girls, have sometimes to wade through snow banks above their knees in going about the school yards and use closets filled with snow drifts is accountable for many a serious illness.

Next in responsibility stands the teacher. The trustees may be ever so attentive in their duties in these matters, but if the teacher is negligent or indifferent the health of the children is bound to suffer.

Sec. 76, s. s. 7, School Act of 1896, provides that the teacher shall give assiduous attention to the health and comfort of the pupils, to the cleanliness, temperature and ventilation of the school-room, and shall report promptly to the trustees and to the local board of health, the appearance of any infectious or contagious disease in the school or the unsanitary condition of the school house, outhouses or surroundings.

The following sub-section provides the teacher shall refuse admission to the school of any pupil affected with or exposed to any contagious disease, until furnished with a certificate of a physician or of a health officer to the effect that all danger from exposure to contact with such pupil has passed away.

The Public Health Act provides that wherever a case of small-pox or other contagious disease exists in any household belonging to which are persons attending school, the householder shall within eighteen hours of the time such disease is known to exist, notify the head teacher of such school and also the secretary of the local board of health of the existence of such disease, and no member

of such household shall attend school until a certificate is obtained from a medical health officer or legally qualified practitioner, that infection no longer exists in the house. The same regulations apply where any member of the board of health knows of the existence of a case of a contagious disease, even if the householder has not notified the board.

If the teacher has reason to believe that a case of any contagious disease exists in a house, from which children attend his school, he shall notify the Board of Health, on forms supplied by the school authorities, and shall prevent such children from attendance at the school until medical evidence of the falsity of the report has been obtained.

Every teacher should be a student of sanitary science. If he were required to pass an examination, more stringent than the present one on School Hygiene, it would be a better proof of his knowledge of this all important subject. He should give strict attention to the ventilation and cleanliness of the school-room, and should make and enforce such rules as will ensure the keeping of the school grounds and outbuildings in a neat and cleanly condition.

The teacher should remember that his neglect or indifference in these matters of health may result in the illness of some of his pupils. He should be prompt, and if need be, persistent in directing attention to such matters requiring it.

The inspector is also a responsible party in the sanitation of schools, in as much as S. 83, S. S. 4 provides that he shall report to the trustees and to the local board of health in every case in which the school premises or buildings are found to be in an unsanitary condition, and shall withhold the school grants in all such cases until he receives a certificate from the board of health, that the provisions of the Public Health Act have been duly complied with.

Practical Charity.

The mayor of Haverhill, Mass., in his inaugural address to the council, considered the relief of unemployed by making the following recommendations :

1. That a suitable tract of land be secured for the raising of food products, and that such of the unemployed as desire be permitted to use said land, the city to furnish proper seed and tools.

2. The enlargement of the fuel yard at the City Farm to such proportions as will permit all who desire to earn by their labor such fuel as they may require.

3. The appropriation of such an amount of money as circumstances may warrant to be used in providing employment directly upon public works, not in competition with the regular employes of the city, but upon special works, two kinds of which he suggests : First, improvement of the park system ; second, construction of a system of bicycle paths throughout all principal thoroughfares.

Equality of Votes—Clerk's Decision.

To the Editor of THE MUNICIPAL WORLD :

DEAR SIR,—As much has been said and written in reference to placing the Municipal Clerks throughout the province in the very unpleasant position of being compelled to give a casting vote in case of a tie in the vote given for two or more candidates at the municipal election, will you kindly allow me space for a word or two. I look upon this clause in the Act as being unfair to us. Every other man is allowed to exercise his franchise at elections and enjoy that privilege in such a way that no person is allowed to know, yea, even the clerk, the deputies and all others are compelled to subscribe a solemn declaration that should they in any way, by accident or otherwise, come into the secret of how an elector has voted, they will not reveal the precious knowledge. Yet, the clerk is not allowed to vote at all, except when the excitement and passions of the electors and candidates are wrought up to the highest tension, and when there is an equality of opinion, as to who shall be the winning man. Then the unlucky clerk is compelled, by law, to step in and decide by open vote, and thereby draw down upon himself the ill-will of one half of those expected to keep in check and control. True, this may not happen but once in a number of years, yet I cannot imagine why it should be allowed even then. Neither can I understand why the clerk should be deprived of the vote which others enjoy, only on occasions when and in a way which no other elector is expected to exercise. I would be in favor of a united pull, a strong, and a pull altogether until this feature of the act is changed in some way which the wisdom of our legislators may devise—perhaps you may say “make a proposition,” “suggest a remedy,” but perhaps that would not be advisable, as those gentlemen who have been adjudged wise enough to occupy a seat at Toronto might be able to formulate a better or easier plan, but allow me to give you the plan on which I am working.

In our township (it being small) we all meet at one polling-booth and frequently have quite a stir as the vote is counted, the declaration made and the election brought to a close the same evening, and although I have never as yet been called upon to cast the undesirable vote yet speculation is rife as to what would be done in case the possible should happen, and I have laid down this rule, that should a tie occur between two persons who are members of the present council, the seat will go to the one who has been the longest at the Board (it is said “experience is a good teacher,” so the man with the most experience should be the best councillor.) Should a tie be between a member of the present council and a person who is not, I would not change the membership by a casting vote. Again should the tie be between two persons who are neither of the present council I would choose the

one that has the largest amount of Assessment on the Assessment-Roll, thus allowing circumstances over which I have no control, to decide the matter.

Hoping that others who are interested will give us the benefit of an opinion. Wishing the WORLD every success which it richly deserves, and enclosing one dollar as renewal for 1899, I remain,

Yours,

HENRY KEY,

Clerk of Oakland

Municipal Accounts.

To the Editor of THE MUNICIPAL WORLD :

DEAR SIR,—Our method of dealing with municipal account, other than debentures and fixed charges, is as follows :

All accounts are handed to the clerk and by him referred to the appropriate committee. Cemetery accounts to the Cemetery Committee ; road accounts to the Road Committee ; accounts relating to fire and water to the Fire and Water Committee ; printing accounts to the Printing Committee, etc.

These committees, respectfully, examine said accounts referred to them, and if found correct, are passed by the committee, certified by the chairman and returned to the clerk.

Each of the committees meets the week previous to the council meeting.

The Finance Committee then meet on the same day of the meeting of the council and consider all the accounts passed and approved of by the various committees and make a report thereof to the council and recommend the passing of such accounts.

This mode of proceeding brings all accounts duly examined and certified to the council and enables the council to intelligently consider them in detail.

Accounts presented to the council at the council meeting and acted upon at the same meeting renders it almost impossible to investigate the accounts properly, and no accounts should be passed by the council until after being fully examined into by a committee and certified to be correct.

Yours truly,

F. J. CRAIG.

Grey House of Refuge.

At the municipal elections a plebiscite was taken on the establishment of a House of Refuge, the vote resulting in a majority of 1,444 in favor. Outside of Owen Sound, however, there was only 36 majority in favor, and four County Council divisions were for and four against. The matter came up at the County Council, and after a prolonged debate the building of the proposed House of Refuge was shelved, the council being evenly divided.

Col. Banting of Cookstown has entered upon his 42nd year as Clerk of the County of Simcoe.

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 stamped addressed envelope. All questions answered will be published, unless \$1 is enclosed with request for private reply.

Sheep Killed. - Owner of Dog Unable to Pay.

45.—J. H.—In case a party's sheep are killed by dogs, and owner of such dogs is known, and the owner of sheep is unable to recover damages from owner of dogs on account of his poverty, is it legal for council to make good such damages?

No, the council has no authority to pay any part of the damages, upon the ground that the owner of the dog happens to be worthless. The proceedings provided for by section 17 of chap. 271, R. S. O., 1897, must be taken, and if the amount cannot be made for want of distress, then the council (and not till then) must pay two-thirds of the amount ordered to be paid by the justice under the conviction, in addition to the costs of the proceedings before the justice and the council.

Nomination Mover not Present.

46.—J. C. G.—At the nomination meeting one of the persons present moved for a councillor and seconded for another and he had no municipal vote, his father being same name but not present at the time of nominating. The ratepayer's father referred to gave his consent and said to me that it was done by his authority. Since that the two councillors sent me their resignations, but as I had already accepted resignations until there was only four, the requisite number left. Can I declare them elected, or will we have to hold another nomination?

A person who is not an elector has no right to either nominate or second a nomination of a candidate for the position of councillor, and therefore we do not think that the nominations in this case were legal. See sections 118 and 128 of The Municipal Act.

Nomination and Election of Assessor, 1898.

47.—W. A. H.—At our nomination meeting yesterday there was just enough candidates nominated to fill the offices of Reeve and Councillor, and one of which was nominated for councillor was the Assessor for 1898, and having done his work received his pay, but never was discharged. Without thinking of this at the time of nomination I declared the council elected.

1. Did I do right by declaring the council elected?

2. Is this said assessor for 1898 eligible to office as councillor for 1899 without resigning or being discharged?

3. If not how am I to proceed to have a legal council?

An assessor is one of the class of persons expressly disqualified under section 80 of the Municipal Act. Under the circumstances of your case we would advise you to leave things as they are. Any elector has the right to question the assessor's qualification, and that being so your course is to leave it to any elector who desires to do so to take such proceedings as he may see proper to test the assessor's right to hold the seat.

Not Farmer's Sons—Assessment of Tenant.

48.—A. McF.—A man is the owner of a small village lot of 1.5 of an acre, built on, assessed for \$300.00. He had three sons over 21 years of age. Can they be assessed as joint owners with the father, not having any deed but living at home and working at another place? Or in other words, how should they be assessed?

2. A man owns a farm. On that farm there is a small house which is sometimes rented to a tenant. The owner does not wish the tenant to be assessed as he (the tenant) could counteract the wish of the farmer or owner by voting against him. Is the assessor bound to put the tenant on jointly with the owner at the request of the tenant, or is the owner to be consulted first?

1. There does not appear to be any authority for assessing the sons or any of them. They have no interest in the land. The only provision in the Municipal Act, for assessing a man's sons on the roll when they are not otherwise qualified, is section 86, p. 2,386, R.S.O., 1897. To be entitled to be entered on the assessment roll, a farmer's son, must show that he comes within paragraph 4 of section 86. Sub-section 2 defines "Farmer's Son," etc. It is the duty of the assessor also, to place upon the roll in municipalities where the Manhood Suffrage Registration Act is not in force, the name of every person of full age, not disqualified from voting at elections for the Legislative Assembly, and a British subject, who delivers, or causes to be delivered to the assessor affidavit signed by the person in the form provided by statute. See section 15 of the Assessment Act.

2. The owner has no right to dictate to the assessor how he shall assess property. The name of the tenant should be put in the roll along with the name of the owner. See section 24 of the Assessment Act.

Nomination Meeting.—No Ratepayers Attend.

49.—A. J. McD.—On December 26th, the clerk of the municipality as nominating officer went to the regular polling place to receive Nominations for candidates for the offices of reeve and councillors. None of the ratepayers of municipality appeared, consequently no nominations were received, and the clerk declared the members of last years council elected by acclamation. Was this correct?

The reeve of last year's council is a justice of the peace, and one of the councillors is a hotel-keeper, licensed to sell spirituous liquors. The property is assessed to his wife and the license is issued in her name, also all business is done in her name. Is this reeve and councillor qualified to hold office?

3. Does the fact that this municipality's being in Algoma District in any way allow them to qualify?

4. This council holds its meeting to-day, two of the members refusing to act or attend, con-

sequently there are only the reeve and two councillors attending—two of which are the persons previously referred to. Can these three conduct business legally at this meeting?

5. Can the other two councillors be forced to act with this council? or will there have to be an election?

6. Can land be legally sold for taxes with this reeve and councillor holding their seats?

1. We do not think the clerk had any such power. Under the circumstances of this case it is the duty of the members of the old council to appoint as many qualified persons as will constitute or complete the number of members requisite. This is a case where the electors neglected to elect a council within the meaning of section 218 of the Municipal Act. Section 21 of chapter 225, R.S.O., 1897, which applies to Algoma, provides all elections after the first shall be conducted in the same manner as is provided for municipal elections in townships in Ontario.

2. The fact that the Reeve is a Justice of the peace does not disqualify him. You say that one of the councillors is licensed to sell liquors, and afterwards you state that the license is issued in his wife's name. We assume, however, that it is his wife who is licensed, and if so the husband is not disqualified. Section 20 of chap. 225, R.S.O., 1897, makes section 80 of the Municipal Act applicable to Algoma. If you will look at section 80 you will find a list of the persons who are disqualified.

3. The answer to number two sufficiently disposes of this question.

4. Yes. Section 29 of chap. 225, R.S. O., 1897, provides: "The persons so elected shall hold office until their successors are elected and sworn into office."

5. The other two councillors cannot be forced to act. See answer to number 1.

6. Yes, if there is no other objection.

Mechanic's Institute Transferred.

50.—INQUIRER.—We have had a mechanic's institute here for a number of years (working under statute.) The board of management requested the Municipal Council of the village for 1898 to take over assets and assume liabilities and convert it into a free library, which they did without submitting a by-law and taking a vote of the ratepayers.

1. Kindly let me know if the municipal council of the Village had power to do so?

2. Under these circumstances is it necessary for council to make the Statutory Appointment on the Board of Management?

3. Can a municipal council of a village give grants to free libraries? If so what is the limit if any?

1. Yes. See sub-section 1 of section 16, chap. 232, R. S. O., 1897.

2. A board of management should be appointed by the council under sub-sec. 2 or 3 of section 16, according to the circumstances of the case.

3. The council cannot levy any special rate for the purpose of a public library, organized as in this case, until a by-law has been first approved by the electors of the municipality as required by section 4 of the act. See section 18 of section 591 of the Municipal Act. Sub-section 4 empowers a village council to pass by-laws for granting money or land in aid of any

free library established under the Public Libraries Act, etc., but this sub-section must be read along with section 18 of the Public Libraries Act.

Treasurer's Resignation.—Audit in Hotel.

51.—J. F.—1. Will you kindly let me know if after accepting the resignation of the township treasurer and appointing another man in his place, the man not being present, can they still hold the old treasurer responsible?

2. And if a hotel is a proper place for the auditors to audit the township books in?

The old treasurer continues responsible for all liabilities incurred by him, if any, prior to his resignation. In addition to this we may say that he must pay and deliver to the council or its appointee all moneys, books, papers and property in his hands, belonging to the corporation. The fact that his successor was not present does not concern him. When the council accepted his resignation his term of office was at an end.

2. We are not aware of any law prohibiting auditors from auditing township books in a hotel.

Property Qualification as Assessed.

52.—A. O.—Can a man who is assessed \$300 on a property where he resides—he also owns a property, real estate, which is assessed to another person for \$300 entered in roll as tenant? Can he as owner qualify for county councillor? Owner pays all taxes.

If the man referred to is rated on the assessment roll as owner to the amount of \$600 he is qualified. Property which a person owns, but for which he is not assessed, cannot be taken into account in making up the amount required to qualify on. A proper assessment requires the owner's name on the roll and the tenant's also, both to be bracketed together.

Separate or Public School Taxes.

53.—COLLECTOR.—A is a supporter of Separate School and owns a property in this municipality which is rented to B, who is a Public School supporter. There is a bargain between A and B, that B is not to pay any taxes; just so much per month rent but no taxes. B is assessed on the assessment as tenant of said property, but before the rate is struck or before the Court of Revision is held, B removes from said property but not outside the municipality. No application has been made at the Court of Revision to change the party assessed. The collector demands the taxes from B who refers him to A as the party who is to pay the taxes. A says, "yes, I am to pay them." What school rate is he entitled to pay, separate or public school? What school is entitled to them?

B as tenant is the person primarily liable for the payment of the school rates and for determining whether such rates shall be applied to public or separate school purposes. The agreement between them that B is not to pay any taxes cannot alter the liability of B. It therefore follows that B being a public school supporter, the taxes must be applied to public school purposes. See section 53 of the Separate Schools Act. The collector should insist upon B paying the taxes.

Assess Residence of Ministers.

54.—FIAT JUSTITIA.—In the incorporated village of B—the Presbyterian congregation

own a manse and five acres of land, which is occupied by their minister.

1. Can corporation assess this property and levy all rates same as other village property?

2. If the occupant gets same assessed in his name can he compel the congregation to pay the taxes?

1. Subsection 3 of section 7 of the Assessment Act exempts every place of worship and lands used in connection therewith, churchyard or burying-ground, but land used in connection with a place of worship shall be liable to be assessed for local improvements in the same way and to the same extent as other land. We do not see how it can be said that so much land is used in connection with the church. The assessor ought to assess all except the church itself and so much of the land as may be reasonably said to be used in connection with it. The portion so exempted is liable for special frontage rates only and not to the general rate.

2. It is the duty of the assessor to assess property according to the Assessment Act and he should make himself as familiar with it as possible. It is not a matter for the occupant to get the property assessed in his own name or somebody else's name according to his fancy. Whatever part of the property the assessor thinks is not used in connection with the church should be assessed in accordance with section 24 of the Assessment Act.

Collector's Duty.

55.—H. S.—Our collector was instructed to complete his work by the 14th December, 1898, and he was of the opinion he had, but after making his returns to the treasurer he found that a certain person claimed to have paid his taxes to the treasurer and got a receipt from one of the treasurer's children. The treasurer and family deny having received the money. Our council adjourned on the 14th December, *sine die*, and the collector did not feel justified in going on and seizing as the party refused to pay. On December 26th the council met and extended the collectors time to the 20th day of January, but he still seemed doubtful of his duty, having received a lawyer's letter forbidding him to seize, as the taxes had been paid.

My opinion is, a council should not adjourn *sine die*, as the law says that they hold office until their successors have taken declaration. The new council by resolution and seal authorized the collector to continue the levy and collection of the unpaid taxes as provided for by Sec. 133 Con. Assessment Act, Chap. 48.

Please let me know what steps you think should have been taken under the circumstances.

We do not see that anything of importance turns upon the action of the council on the 15th December, in adjourning *sine die*. We have no doubt but that the new council had power to do what they did, under the authority of section 145 of the Assessment Act, and if the taxes were not paid the collector should have gone on and seized sufficient to make them.

Not Necessary to Demand a Poll.

56.—SUBSCRIBER.—Is it necessary at the nomination to demand a poll by the ratepayers? It is an old custom but is it law.

No. The duties of the clerk or other presiding officer at the nomination meeting are fully set forth in section 128 and subsequent sections of the Municipal Act.

If more than the requested number of candidates is nominated the proceedings must be adjourned to the first Monday in January following.

Charity Grant Approval.

57.—SUBSCRIBER.—Is a municipal council bound to grant charity in any way?

No. Councils may, however, pass by-laws under sections 588, 589 and 590 for granting aid for charitable purposes.

Nominators Must be Present.

58.—Is it necessary that both the proposer and seconder shall be present when the nomination is made?

2. A father who is not present sends a nomination paper by his son who is not a voter. The son secures a seconder, places the paper. (a) Is such nomination according to law? (b) Can a nomination be made without either party being present?

1. Yes.

2. (a) No. (b) No. It is not, however, necessary that the person nominated should be present.

Clerk's Duty and Resignations.

59.—J. M. G.—The hour appointed by by-law for holding nomination is from 7.30 to 8.30 p. m. I attended at my office until 8.30 on the following day to receive resignations. Am I correct?

Section 129 of the Municipal Act regulates the time and manner in which resignations are to be made. The fact that the council, under another section of the Act, fixed an hour in the evening for holding nominations, does not effect section 129 in the least. There is no such a thing as night at all in considering the meaning of section 129. If a candidate succeeds in placing his resignation in proper form in the hands of the clerk at any hour of the day or night within the time limited, the resignation will take effect. We certainly think you did your duty, assuming that you were in your office during the day.

Candidate may be Scrutineer.

60.—R. H.—1. (a) Has a candidate for the County Council the right to act as scrutineer in a polling-place and (b) swear the voters as they come to vote?

2. Will it disqualify him if elected?

1. (a) Yes. (b) He has the right to object to a person voting and may require him to be sworn, but he has no right to swear him in the sense of administering the oath. That is a duty which devolves upon the deputy-returning officer.

Appointment of Poll Clerks—Dog-Tax Petitions.

61.—R. T.—Our municipal council for a number of years have by by-law appointed the Deputy-Returning Officer and poll-clerks for municipal election.

1. (a) Have the municipal councils the power to appoint poll-clerks? (b) Is such appointment illegal?

2. (a) R. S. O., Chap. 271, Sec 2. Is petition here mentioned required to be presented annually to municipal councils if the dog-tax is not to be enforced? (b) If petition is required annually to hinder "dog tax" referred to in above section from being enforced, at what date is it to be presented?

3. (a) At municipal election when election for county council and township council is being held together according to law, is the county

liable for part of the fees payable to the different poll clerk and D. R. O.?

(b) If liable what portion?

1. (a) Section 313 of the Municipal Act implies that the council has such power.

(b) No.

2. (a) No.

3. (a) The expenses incurred in and about the election of county councillors are to be borne by the county where the election is not necessary for the purposes of the local municipality, the local municipality must bear the whole of the fees payable to the officers named. See section 205 of the Municipal Act.

(b) Answered above.

Fees of Deputy-Returning Officers—Appoint Auditor by By-Law—Tax Sale Titles.

62.—SUBSCRIBER.—1. Can the council regulate the fees to municipal deputy-returning officers, or is the tariff fixed under Ontario Election Act?

2. Must town auditor be appointed by by-law?

3. After lands are sold for taxes and the year has passed over allowed for redemption can any party then attack the title to said lands because of alleged irregularities by council in sale of lands?

1. We do not think so. Section 206 of the Municipal Act provides that the treasurer shall pay to the clerk the reasonable expenses incurred by him in the holding of an election.

2. Yes. See section 325 of the Municipal Act.

3. Whenever lands are sold for arrears of taxes and the treasurer has given a deed for the same, such deed shall be to all intents and purposes valid and binding except as against the crown, if the same has not been questioned before some court of competent jurisdiction, by some person interested in the land so sold, within two years from the time of sale. The title can, therefore, be attacked before the expiry of two years from the time of sale, upon sufficient grounds.

Water Commissioner May be School Trustee.

63.—W. F. H.—A, B and C were nominated for water and light commissioners, two only to be elected. A and C were elected. C was, is, and yet holds the position of high school trustee. Can he hold both positions of high school trustee and water and light commissioner at the same time?

2. He being a high school trustee at the time was his nomination legal for water and light commissioner? If not would not A and B be considered elected, there being no others nominated for the position?

1. Yes.

2. Yes, nomination was legal.

Number of Tavern Licenses.

64.—H. S. M.—Is there any limit to the power of municipal councils in the matter of saying how many or how few licenses the commissioners may grant? For instance in our township the council some years ago passed a by-law limiting the number to three. Have we power to still further reduce the number, and if so how small a number may we reduce them to?

The council has power to reduce the number of tavern licenses as it deems proper, and if a copy of the by-law is sent

to the commissioners they, the commissioners, cannot grant licenses in excess of the limit fixed by the council in the by-law. See section 20 of the Liquor Licenses Act.

Bridge Over Navigable Lake.

65.—A. R.—A bridge is built by a municipality over a lake that is navigable and has been used to float boats and barges to take cordwood tan bark, etc., from its shores. There is nothing for a boat to come for now, but one boat has been on the lake in four years. The bridge was built so that one span could be opened by anyone who wanted to get through. No person has been in charge of the span that opened; the boatmen did it. Can the municipality close up the span that could be opened and make a solid bridge, or is there some law that would prevent them?

Before answering this question we should know when the bridge was built, under what authority—that is whether under special authority or otherwise, the size of the lake, the position of the bridge, that we may know whether it serves to connect portions of the highway and whether the bridge itself is on a highway. We should have a diagram showing the lake and position of original allowance for road. If the bridge is not on a highway or does not connect two original allowances, the length and extent of public user will be important.

Resignation and Nomination.

66.—CLERK.—A and B nominated C as a candidate for the municipal council. At close of nomination C was the only new candidate nominated, so that if he resigned, the old council would be elected by acclamation. C was not present. A and B then wished to withdraw their nomination and thus save the expense of an election.

1. as presiding officer, held that I had no power to allow them to withdraw their nomination without C's consent, and if C wished to save the expense of an election it would be necessary for him to resign in the ordinary way.

Was I right in doing so, or has a proposer and seconder power to withdraw their nomination without the nominee's consent after it is once deposited with the presiding officer?

Your view of the law is correct. Section 128 of the Municipal Act contains the procedure in regard to nominations. You received one nomination more than the number required to fill the council. You should then proceed as directed by sub-section 3. Section 129 provides for resignations: "A candidate may resign during the meeting, orally, but if he does so after the meeting the resignation must be in writing signed by him and attested by a witness."

Annual Tax-Rate too Low—Advertise for Applicants for Office.

67.—C. T.—1. Is it legal for a council to strike a rate for less than covers their liabilities?

2. If it is legal, would the members of such council be eligible for re-election?

3. Is it legal to advertise for applications to fill all the office, there having been no fault found with the clerk's fulfilment of his duty?

1. Section 402 of the Municipal Act makes it the duty of the council to levy in each year on the whole rateable property within its jurisdiction, a sufficient

sum to pay all valid debts falling due within the year. If it appeared on the face of the by-law that the rate was insufficient to realize enough to pay all the liabilities, the court would probably quash the by-law if an application were made to it for that purpose. Under section 405 the council has power to pass more than one by-law, and if the council should find that they had not struck a rate sufficiently high to realize enough it could pass another by-law under this section.

2. The members of the council would not be ineligible for re-election.

3. Yes, it is legal to do so.

Clerks and Assessors Court of Revision Fees.

68.—H. M.—1. Who pays the assessor for attending the Court of Revision of the Voters' List when ordered by the judge to attend? Should the judge pay him or the council?

2. If the clerk receives a yearly salary is he entitled to extra fees for that day, and who should pay them?

1. There is no provision in Voters' List Act for paying the assessor under the circumstances stated. It does not appear that the council required his attendance and therefore the council is not liable to him and the judge certainly did not incur any liability. As to the power of the judge over costs see section 34, chapter 7 R. S. O., 1897.

2. The clerk is entitled to the extra fees provided by section 28 of the above act unless the yearly salary paid him is intended expressly or implicitly to include payment for all the duties required to be performed by him under the Voters' List Act.

Liability for Bridge—Pathmasters' Declaration of Office.

69.—I. C. T.—In 1893 our council by by-law changed or diverted the waters of a creek, by making a ditch on the concession line which caused a bridge to be built over the ditch in order to let an owner have access to his farm. The council built this bridge with the understanding that the council will not agree to keep the said bridge in repair.

1. Who is to keep the bridge in repair; the owner of the farm or the council?

2. Is it necessary that pathmasters take declaration of office?

1. If the road is a public highway, and we understand that it is, as you refer to it as being a concession line, the council must keep it in a reasonably good state of repair. See section 606 of the Municipal Act.

2. Yes. See section 313 of the Municipal Act.

Report of Committee of Council to Amend.

70.—T. C. N.—When a committee brings in a report and moves for its adoption can another member of the council legally bring an amendment, without going into committee of the whole, passing some clauses of said report and rejecting others?

In the absence of rules regulating the procedure of the council, it does not matter how a question is brought before the council. If a majority of the council votes in favor of any proposition within its jurisdiction, it is a valid act of the council. If there are rules regulating the procedure they ought to be followed.

School Section Alterations—Sale of Timber on Road—
Nominations.

71.—R. B. W.—1. Can a ratepayer have his property changed from one school section to another by consent of the council? Should it be advertised or what proceedings are necessary?

2. Has a council authority to dispose of timber on the road allowance or the sides of the road if objected to by the party owning the property? Should it be advertised, and how long?

3. Have municipal nominations to be in writing?

4. Is a councillor disqualified holding the office of captain of a company?

1. An application to the council is necessary. See section 38 of the Public Schools Act, chap. 292, R.S.O., 1897.

2. Under section 574 notice is necessary before trees growing on a highway can be removed. Under sub-section 7 of section 640 of the Municipal Act, councils may pass by-laws for selling timber on any allowance for a public road. It is not necessary to advertise. See also sub-section 3 of section 658 as to the power of county councils in regard to trees on either side of a highway to the width of twenty-five feet, and a like power to township councils under sub-section 3 of section 660.

3. Yes. See sub-section 1 of section 128.

4. No.

Size of Polling Divisions—Deputy-Returning Officers' Fees—Tolls May be Levied.

72.—G. M. B.—1. I understand that townships are entitled to a polling division for every 200 ratepayers. Is that right?

2. If so, could the council by the voice of the ratepayers appoint more polling divisions than the 200 ratio?

3. Has the council a right to fix salaries for the deputy-returning officers at the municipal elections, also the poll clerk and constable and booth?

4. Can a municipal council impose a toll on a certain road? Said road formerly was a stone road. There has been no toll on for some time and I believe the road now is in the hands of the township; the said township purpose gravelling said road and for remuneration thereof, purpose imposing a tax. Can they legally do so?

1. Section 535 of the Municipal Act that by-laws may be passed by the councils of townships, etc. (2) For dividing the township into two or more convenient polling subdivisions and section 536 (1) provides, among other things, that such polling sub-divisions shall be made or varied whenever the electors in any ward, township, village or polling sub-division exceed 200, and shall be made and varied in such a manner that the number of electors in any polling sub-division shall not exceed, at any time, 200.

2. It will be seen that 200 is the maximum. The polling sub-divisions may contain a less number than 200. The ratepayers have no voice in the matter at all.

3. Section 640 of the Municipal Act provides, among other things, as follows: "The council of every county, township, city, town and village may pass by-laws, (4) For raising money by toll on any bridge, road or other work to defray the

expense of making or repairing the same." And sub-section 5 of the same section empowers the council to grant the tolls fixed by-law, to any person in consideration of planking, gravelling or macadamizing a road for a period of not more than twenty-one years after the work has been completed.

Sale of Timber on Unopened Road Allowance.

73.—J. M. E.—Has a township council power to sell the timber which stands on a concession road allowance? Said road allowance has never been opened for the use of the public. I am of the opinion that the council has power to sell the timber or trees under chapter 223, section 640, subsection 7, revised statutes 1897, but some think their powers of sale are restricted under section 660, subsection 3 of the said chapter.

We agree with you. Sub-section 3 of section 660, applies to trees not on the highway but outside of it. One of the objects which the Legislature intended by the latter sub-section was to let the sun shine upon the roads so that they might the more easily be kept in repair.

Ballots Must be Marked in Polling-Place.

74.—R. I.—1. Can a township clerk, while acting as returning officer, send ballots out to private houses to be marked when the voter is not able to come to the polling place?

2. If not what is the penalty for so doing?

1. No. See section 165 of the Municipal Act, which implies that a person claiming to be entitled to vote must present himself for the purpose of voting.

2. We cannot find any provision which clearly provides a penalty for such a case as this.

Electors' Qualification.

75.—P. P.—1. If a man pays a dog tax only, is he qualified thereby for a municipal vote?

2. A laborer resides in a municipality, who pays no taxes therein, is he a municipal voter?

1. No.

2. A person is not entitled to be placed on the voters' list as a municipal voter unless he has one of the qualifications mentioned in section 86 of the Municipal Act.

Passing By-Laws—Councillors' Qualification.

76.—RATEPAYER.—1. At a council meeting councillor A gives notice of a by-law to appoint offices. Must councillor A be the mover in each of the motions for the three readings of the by-law?

2. A father and his three sons are assessed as joint owners for the sum of \$1,820 on real estate. One of the sons is elected as councillor in a township municipality. Can he qualify?

1. No.

2. You do not state whether the son has really any interest in the property. It is not sufficient that he is assessed jointly with the father. See section 76 of the Municipal Act, and also the declaration of office provided by sub-section 2 of section 311, which shows that a councillor must, at the time of the election and at the time of the declaration, have to his own use and benefit, in his own right or in the right of his wife, such an estate as does qualify him in the office of councillor.

Too Many Resignations—Proceedings for New Election

77. J. H.—On nomination night a large number were nominated for councillors. All resigned before twelve o'clock the following night but three, leaving us one short.

Should the new council or the old one appoint the lacking member, or should a new election be held by nomination, etc., for the vacancy?

Section 130 of the Municipal Act appears to provide for just such a case as this and, therefore, it is the duty of the members elected to order a new election, to be held in the usual way, that is by appointing a day for nominating candidates and taking a poll. If necessary, following the procedure laid down for the annual elections as far as possible.

Farmers' Son's Qualification.

78.—SUBSCRIBER.—How many acres of land must a farmer own to enable his sons to be put on assessment roll as farmers' sons?

Sub-section 2 of section 86 of the Municipal Act declares as follows: "In this section 'Farm' shall mean land actually occupied by the owner thereof, and not less in quantity than twenty acres."

Trespass Road—Gate—Statute Labor.

79.—J. M. D.—A road has been used by the public for over 20 years going to the lake shore. I don't think it was ever established as a road; no statute labor has been performed on it; there is a gate across the road. Can the owner of the land through which it runs prevent the public from using it?

We do not think that the public have acquired a right as against the owner under the circumstances of this case, to use the road without his consent.

80.—P. S.—In 1891 lot No. 10 in the 8th concession of Denbigh was owned, and still belongs in fee simple to A. The concession road allowance to lots No. 7, 8 and 9, in the same concession being impassable. A sells in the said year to the council of this municipality a strip of land 66 feet wide running diagonally across his lot for a public road for which he receives \$30 and gives the corporation a deed in fee simple, and free from all incumbrances. The deed contains the usual covenants that A has the right to convey the said lands, etc., etc.

At the time of the sale it was verbally and mutually understood between A, the municipal council, and the settlers and ratepayers for whom the new piece of road was required and bought, that the said piece of road was not to be improved and used, as long as the settlers referred to (only two in number) or their successors were allowed or permitted by A and his successors to cross the said lot at another place near the buildings of A and as long as the said settlers were willing to open and close any gates or bars which A might find necessary to put on the road so temporarily. Shortly after selling the said piece of land to the council A left this part of the country and went to Michigan, where he has continuously resided until a few weeks ago, when he returned to this place to spend the winter here. When A left, he put B, his father, on said lot, who has occupied it ever since and still occupies the same. There has never been any difficulty or dispute about the piece of land bought or the road temporarily used in lieu of it until last fall, when B threatened to stop C, who owns and occupies lots No. 7 and 8 referred to above, from crossing his place, and C, in consequence, applied to the council to have the road bought from A and paid for, opened for public use. The council notified B in writing that the said piece of land was now required for a public road and would be opened and used as such, one month

after said notice was given. The pathmaster of the road division, to which said piece of road will belong, was also notified to remove all fences or obstructions which would be across or upon the said piece of road, one month after said notice was given. B however objected to and protested against the opening of that piece of road, and threatened to do personal violence to whoever would attempt to remove any part of the fence crossing it, and the pathmaster has not taken any steps to have it opened or made passable. B claims that he has a life lease of the said lot from his son A without any reserve or mention of the said piece of road or any other conditions. I have been creditably informed that such a life lease exists, but that it was made and executed after the piece of land for the road was sold by A to the Council. Neither the deed in question nor the life lease was registered until last fall. The life lease was registered about a week previous to the registration of the road deed.

1. Can B hinder or prevent the Council or the officers appointed by them from opening the piece of road bought from A?

2. What redress has this corporation against A if B can withhold the piece of land from the municipality?

3. What steps can and should the Council take to open the said road and to give C an unobstructed road from the other public roads to his place?

1. No, unless he had no knowledge of the deed from A to the council before he registered his life lease.

2. We cannot suggest any course which the council should take against A in that case. The council was negligent in not having had the deed registered.

3. Bring an action against both A and B to set aside the lease so far as it effects the road bought by the council and to vacate the registration thereof against the road, and to have it declared that the road is a public highway.

In connection with the above statement made and questions asked the following ought to be considered:

A is also the owner and B occupies it under the same life lease already referred to. The concession road allowance to and in front of this lot is also impassable and both A and B were satisfied to give the land required for a road across the said lot gratis if the council would give a sufficient grant to build the road. The Council has granted to that road division in 1890, \$75.00, and for a number of years following made grants ranging from \$20.00 to \$30.00, and a part of each of those grants were expended by the respective pathmasters in building and repairing the road crossing lot 10 in the 7th concession referred to. During one or more years A acted as pathmaster for the said road division and the grants were in every case expended by and under the supervision of the pathmasters who also have used part of the statute labor in building and repairing said piece of road, which has been continuously and without objection from any one used as a public road since 1891. The council, however, has never got a deed for that piece of land covered by the road crossing, said lot No. 10, con. 7, which lot is entirely unimproved and nearly all unfit for cultivation, and B threatens that if the council succeeds in getting possession of and opening the road bought from A across lot No. 10 in the 8th concession he will close and block up the road used as a public road across lot No. 10 in the 7th concession.

1. Could he close that road now after it has been used so long and public money and statute labor has been spent thereon under his own supervision?

2. If B or A should make the attempt to close or block that piece of road what should the council do to protect the public interest and

prevent communication on said road from being interrupted or hindered?

1. It is difficult to show that a particular road has become a public highway by reason of user by the public or the performance of statute labor upon it, and this is particularly so in the case of roads in new parts of the Province, where it is a common thing to find roads opened across the land of private individuals for convenience.

2. If the council cannot settle the whole matter with A and B we would advise the council to proceed under section 632 of the Municipal Act, and have the road across to in the 7th opened up.

Collector Should Retain Receipts.

81.—L. B.—I am a collector of taxes in a township, and receive a receipt from the treasurer whenever I pay him township money. When I make my final return to him, he demands my receipts, saying they are township papers.

1. Has the treasurer any right to the receipts?

No.

Councillor's Contract with Council—Disqualification.

82.—A. Z.—I notice your reply No. 31 to my enquiry re councillors' contract, I thank you for the reply. At the same time I am afraid you did not understand my question. I am thoroughly aware that, by virtue of Sec. 83 Municipal Act, contracts with members of councils are void. Let me put my question as follows:

A member of council is a lumber dealer. He sells a quantity of lumber to the corporation of which he is a member. The lumber is made use of say, for instance, in a sidewalk. The councillor is paid by the corporation for the lumber supplied. Now my questions are:

1. Is the councillor disqualified to act as councillor? If so, for how long is he disqualified? If there is no definite time what earthly use would it be to go to the trouble and expense of unseating him if he could immediately turn around and be again elected?

2. Anticipating that your answer would be that the councillor would be disqualified for the then current year, how would you get over the following:

A member of the council, say the Reeve, is, during the whole year, making sales to the corporation of which he is a member but does not render his account until the last meeting in the year (which takes place before nomination for the following year), his account is paid on an order signed by himself, if he be reeve. Now, on the face of this he is disqualified, but again, if there is no set time for which he shall remain disqualified, what is there to prevent him seeking election for the following year, and if elected continue the practice of selling to the corporation as before? It would be very foolish to say that he was disqualified for the current year or for the unexpired portion of the year in which the offence took place, for if he was not paid until the last meeting of council in the then current year his disqualification would but last for a very few days. Yet, if he was disqualified for the balance of the year, no matter how few the days were and as nomination for the following year takes place before the expiration of the then current year, he of course would be disqualified for the following year.

2. But is he disqualified for the current year? If so, quote your authority, and oblige.

1. The statute does not state that a person shall remain disqualified for a day nor even an hour after he has entered into a contract with a municipal corporation. Therefore when you state that our answer

under the circumstances stated by you, would be that the councillor would be disqualified for the then current year, you are entirely in error. There is no use then in building up a question upon a wrong assumption. It does not matter how many contracts a man has with a council or how important they are if he can close them out before nomination meeting so that he no longer has a contract or interest in a contract with the council, he is qualified. See section 80 of the Municipal Act. In the case which you put the reeve can, as late as the day before nomination, remove any disqualification imposed upon him under section 80. We do not, of course, mean that he can accomplish it alone. It may be necessary to have the consent of the council to remove the cause of the disqualification. That very thing is done frequently.

2. In view of the fact that we never said that he would be disqualified for the current year and never intended to say so, we cannot quote you any authority for we are not aware that there is any for such a proposition.

When Exemption from Taxation a Disqualification.

83.—X. Y. Z.—Will you kindly say if a member of a firm, whose factory is exempt from taxes by corporation would be disqualified from acting as a member of council of said corporation, being fully qualified otherwise.

I may add further that our works were burned recently and our council propose to grant us exemption should we rebuild. I am at present a member of the council and have been mayor of the town for past two years. Shall resign, if necessary, if we rebuild.

In the case of Regina ex rel. Lee vs. Gilmour, 8 P. R. 514, a member of a firm was held disqualified under the following circumstances: A by-law of the town of Trenton exempted the firm of Gilmour & Co. from taxation for 10 years in respect of any new mill or manufactory to be built by Gilmour & Co. within the municipality. The reeve was a member of this firm. The by-law recited the fact that the firm proposed to build a mill in the municipality on condition that it would be exempted from taxation during the period of 10 years, from the 1st of Jan. 1880, and that it was deemed expedient to accept the proposition of Gilmour & Co., and that the mill should be operated within one year. In a more recent case Regina ex rel., Harding vs. Bennet, 27 Ont. R. S. 314, the city of London passed a by-law exempting the firm of The Bennett Mfg. Co. from taxation so long during 7 years as the company should employ a certain number of men, keep their establishment in active operation, etc., and it was held that Mr. Bennett, a member of the firm, was not disqualified. The court in the latter case at page 316 stated as follows: "The relator contends upon this state of facts, relying on Regina ex rel. Lee vs. Gilmour 8 P. R. 514, that this by-law creates or endorses a contract between the respondent and the city, and that he is thereby disqualified. The present case is, however, plainly distinguishable from the one

relied on in this vital respect ; in that case a contract was actually recited in the by-law, the provisions of which are founded upon the contract ; while in the present case there is no evidence, either in the by-law or external to it to show that any contract existed. The by-law simply grants the exemption so long as the company shall employ a number of hands. In my opinion there was an exemption here but no contract, and so there is no disqualification." It follows, therefore, that if your firm enters into a contract with the town to rebuild on consideration of the exemption from taxation you will come within the first case, but if you go on and build without any contract with the corporation, and after having built the council sees fit to pass a by-law like the one passed by the city of London exempting your firm from taxation, you will be within the principle of the *Harding vs. Bennett* case, and there will be no disqualification.

No Bonus.

84.—R. G. B.—Will you kindly advise me if municipalities have power to grant bonuses to a flour mill? I cannot find the authority only for certain specified things, and conclude that it must have been exercised under the general powers conferred.

Prior to 1892 municipal councils, with the assent of the ratepayers, had power to grant bonuses for promoting any manufacture, but that power was taken from them in 1892. See section 21 of the Municipal Amendment Act of 1892, at page 547 of the statutes, for that year. See now section 366 of the Municipal Act. Municipalities cannot now grant a bonus to a flour mill. Municipalities in Haliburton may grant aid to grist mills. See section 30 of chap. 4, R. S. O., 1897, and sub-section 2 of section 1 of the Municipal Amendment Act, 1898.

Clerk and Treasurer.

85.—Rastus.—Is it legal for a clerk of any municipality to hold the office of treasurer of the municipality? If so where do we find the authority for or against?

Yes. At one time we expressed the opinion that these two offices could not be held by the same person, but the Legislature in 1897, amended the law so that as the Law now is these two offices can be held by the same person. If you will compare the declaration of office provided by section 312 of the Municipal Act, with the form provided by section 271 of the Municipal Act, 1892, you will see the change made. The following section was also added in 1897, namely: "(2) Any person who has been elected or appointed to two or more municipal offices which he may lawfully hold at the same time, may make one declaration of office as to all the offices to which he has been elected or appointed, but the same shall be made and subscribed before he enters upon the duties of any of the said offices." Section 295 prohibits a council from appointing as assessor or collector, a member of the council or the clerk or treasurer of the municipality.

Special Agreement Town and Township.

86.—E. R.—On the incorporation of a town certain property was held as per agreement jointly between the town and the township of which the town formerly formed a part. The agreement also provided that the property should be managed by a committee composed of the mayor of the town and the reeve and first deputy reeve of the township.

1. Now as there are no deputy Reeves, how is the township council to decide upon the person to take the place of the first deputy-reeve?

2. Must the appointment be made by By-Law?

3. Could not a By-Law be passed providing for the member receiving the largest number of votes to be named?

4. Should the town pass such a By-Law as well as the township?

We cannot give you an opinion which would be of any value to you, because you furnish us with no information whatever as to the nature of the property, or the authority under which the two municipalities entered into the agreement referred to. When we are asked to advise upon the meaning or effect of a written document, we ought to be furnished with a copy of it. Without it we can only guess at it. We may say, however, that if the agreement did not provide for a certain contingency on general principles, the two councils would have to agree upon a new term or condition.

Assessment—Voters' Lists.

87.—D. K.—In our municipality there are four persons assessed as owner on a village lot which is assessed at \$350.00. Also another person assessed as owner on village lot which is assessed at \$50.00 or under.

1. Would a clerk in making out a voters' list for the municipality based on the assessment roll be justified in leaving said parties, if widows or spinsters, off said list when land is under assessment?

2. Would he be justified in putting owner of the lot which is assessed under \$100.00 on part 3 of the list as a M. F. voter? I have been referred to section 86 of chapter 223 of the R. S. O., 1897, but I failed to find what will be done with them if the land is under Assessment.

1. Yes. Widows or spinsters cannot be placed on the voters' list if they are not rated for sufficient to entitle them to vote. See section 87 of the Municipal Act.

2. It is the duty of the assessor to enter a person's name on the assessment roll as being entitled to vote under the Manhood Franchise Act, upon receiving an affidavit in the form provided by the Assessment Act. See section 15 of the Assessment Act. Sub-section 3 of section 6 of the Voters' List Act, chap. 7, R. S. O., 1897, provides: "The third part shall contain the names, in alphabetical order, of all other male persons of full age and subjects as aforesaid, appearing by the assessment roll to be entitled to vote in the municipality at elections for members of the Legislative Assembly only, and not at municipal elections." Unless the Assessment roll shows that a person is entitled to be put on the voters' list as M. F., the clerk should not put him on. He must be governed by the roll and not by knowledge which he may have acquired outside of the roll.

Taxes on Hall—Post Office—Refund.

88.—W. Mc.—There is a building in the village owned by a private individual and leased to the corporation, as a village hall and public library.

There is also a building owned by the postmaster and leased to the Government as a village post-office. The post-office has been assessed and taxes paid on it for the last five or six years.

1. Is the building leased to the corporation exempt from taxation?

2. Is the building leased to the government exempt from taxation?

3. Can the owner claim rebate of taxes paid on the post-office?

1. No.

2. Yes.

5. The rule of law is that moneys paid under mistake of law and without compulsion, cannot be recovered back. We assume that the taxes were paid, in this case, voluntarily, in ignorance of the law, and if so they cannot be recovered back.

Councillors' Qualification in Districts.

89.—C. B.—1. What is the property qualification for a member of a village council in the district of Parry Sound? Section 76 of the Municipal Act excepts this district from the qualifications imposed thereby and I do not find the qualifications defined elsewhere. I may say that this village was incorporated by special Act (chap. 83, Statutes, 1890) section 9 of which provides that the provisions of the Municipal Act shall apply to said village, and I take it that we are in no way subject to the provisions of chapter 225, R. S. O., 1897, which seems to apply only to township municipalities incorporated by virtue of that Act.

2. The council of 1898 meets on the 3rd of January, 1899, to wind up the business of 1898. They order payments of certain accounts such as salaries and other payments which are fixed either by by-law or contract, under which the council is bound to pay them. Do you consider that the council has exceeded its powers as laid down by Section 328 of the Municipal Act? The council of 1899 could not have repudiated these debts.

1. We agree. Section 1 of the Special Act of Incorporation declares that the village shall form a separate municipality and shall enjoy all the rights, powers and privileges now enjoyed, or which shall or may hereafter be conferred upon incorporated villages in the Province of Ontario subject to any exception provided by the act. And section 4 declares that at all subsequent elections the qualifications of the electors and of the reeve, councillors and other officers shall be the same as that required in incorporated villages.

2. No.

15th December Statements in Nipissing.

90.—G. M. E.—In your answer to Clerk, Nipissing (Jan. number page 13, answer 23), relating to publication 100 copies, audit 15th December, do you overlook sub-sec. 9, chapter 223, sec. 304, page 2,460, R. S. O., 1897, where it is stated, "the provisions of the preceding three sub-sections shall not apply"? Please look the matter over again. I hold that the reeve or treasurer, or either, should be able to at any time on short notice, give a statement of the finances to any one asking him in this municipality. A statement has always been made nomination day. It would be a simple matter to audit but so far as I can learn the people do not want printed copies.

We did not overlook sub-section 9 of section 304, chap. 223, R. S. O., 1897, which reads as follows: "The provisions

of the preceding three sub-sections shall not apply to the township municipalities situated in the electoral districts of East Algoma, North Renfrew, Muskoka or Parry Sound, or the provisional county of Haliburton. Sub-section 81 of section 15, chapter 6, R. S. O., 1897, provides, "The electoral district of Nipissing to consist of the territorial district of Nipissing." Section 50 of section 1, of chapter 3, gives the township municipalities of the territorial district of Nipissing

Drainage—Awards—Reconsideration.

91.—G. A. A.—On reading Section 76 of the Municipal Drainage Act, one would infer that the council would have power to repair or enlarge any ditch without a petition if they worked it right. One year they might expend public money on a new ditch out of the general funds along the roadway and then having once expended the money they would be empowered under the said section to go on and assess all the adjacent lands without the petition.

1. How do you think it would work?

Section 84 of the same Act says the council may convert an award drain into a municipal drain upon a petition, etc., but the point is the section says constructed.

2. Would the council be justified in taking over an award drain that had never been completed under the award but was only partly completed or in other words, partly constructed?

3. Can anybody move for a reconsideration before an award drain has been completed?

4. Supposing a party in a municipality moves or initiates an award drain and to find an outlet the drain is carried into another township. Drain is completed and a party in a second township wants a reconsideration.

Can he move for a reconsideration and bring on the engineer of the second township?

1. Literally the section referred to appears to give the power mentioned, but we would not advise the council to experiment in the way suggested.

2. We do not think so.

3. No.

4. No.

Vote on By-Law Carried—No Ratification by Council.

92.—E. D.—On the 2nd of January last, this municipality voted on a by-law for the constitution of the town council which was carried by a majority of nearly two to one. At a meeting of the council on the 15th inst., the by-law on the third reading received a six months' hoist. Does Sec. 373, Chap. 223, R. S. O., refer to by-laws such as above, or to money by-laws only? Should action be taken by a ratepayer to compel the council to pass the by-law? Who will have to bear the expense, the whole council, or those only who voted against the by-law.

Section 373 applies only to by-laws duly carried by the vote of the qualified electors. It is not confined to money by-laws only. So long as it is a by-law which the electors have a right to vote on it comes within section 373. In case a ratepayer should apply to the courts for a mandamus to compel the council, the costs would be in the discretion of the court. The general rule is that costs follow the event. If the council is clearly in the wrong the court would in all probability order those members of the council refusing to vote for the passage of the by-law to pay the costs.

Statute Labor With Team—Driver to Help Load.

93.—C. W. W.—Can a pathmaster make a teamster shovel when he is called out to do statute labor. The pathmaster calls him out and tells him to bring his team and wagon. He comes but refuses to help fill his own load. What is the pathmaster's duty if he is to help to fill his load?

The pathmaster should insist upon statute labor being done in such place and in such manner as he thinks proper and if any person liable to perform statute labor refuse to obey his orders he should return him as a defaulter.

Taxes Tenant Not Assessed—Liability Police Village.

94.—T. P. CLERK, A.—1. In case of property assessed to owner and afterwards leased, the tenant's name not appearing on collector's roll, can the collector seize and sell legally the goods of the tenant for the taxes?

2. Is the property situate in the limits of a police village liable for its proportion of damages and cost against the township in which said police village is situated?

1. No.

2. Yes.

Liability—Stone Crusher on Highway.

95.—J. R.—1. The township wishes to hire a crusher. Can the work be done on the highway without running risk of an action for damages in case of accident to passing teams, etc.?

2. If the township is not liable in case of accident, is it necessary to notify the public as to date and place of crushing on the public road?

1. Yes.

2. No. But the officers in charge of the crusher and doing the work should take reasonable care in doing the work. If, for example, it is found that horses are being frightened it would be wise to warn people of the danger, but they are not called upon to do more than that.

Notice of Accident on Highway.

96.—J. R. W.—We have not settled for that horse we wrote you about. Will you be so kind as to let us know by return mail where to find it in the Statutes that notice has to be given to the council to repair, etc., as we cannot find it. We learn that the hole was there for some time but could be repaired and was not considered very dangerous.

Sub-section 3 of section 606 of the Municipal Act provides, "No action shall be brought to enforce a claim for damages under this section unless notice in writing of the accident and the cause thereof has been served upon or mailed through the post-office to the mayor, reeve or other head of the corporation, or to the clerk of the municipality within 30 days after the happening of the accident, where the action is against a township, and within 7 days where the action is against a city or village."

Liability of Police Village.

97.—N. R.—Does the fact that a village is incorporated as a police village exempt ratepayers therein from liability in an action for damages for a cause or accident arising outside the limits of the said village but in the township in which village is situated?

Sec. 606, of the Municipal Act, declares that the corporation (that is the whole municipality) shall be liable in default to keep its highways in repair, and there does not appear to be anything in the law pro-

viding for the formation and government of police villages, which relieves a police village from payment of its share of damages payable under section 606.

Assessor's Qualification.

98.—E. D.—Does an assessor require a property qualification? Some are of the opinion that he requires the same qualification as a municipal councillor.

No.

Nomination—Qualification—Dog-Tax.

99.—SUBSCRIBER.—1. Nomination day, 26th December, 1898, I went to the hall where meeting was to be held. No one came to the nomination. When time was up I came home and put up the usual notices declaring the old council elected. Was that right?

2. My wife keeps a hotel, owns the property, has the license to sell liquor. I have been put in as councilman. Can I justly take the declaration of qualification of office on my wife's property? If not, what steps should council take to put a man in?

3. Can dogs and bitches be taxed in a municipality where there are no sheep?

1. No. The procedure, where the electors neglect or decline to elect the members of the council, is laid down in section 218 of the Municipal Act.

2. The disqualification is personal and therefore does not affect you.

3. Yes.

Appointment of Auditors.

100.—J. B.—Are you not in error on page 5 of the January issue in stating that "The Municipal Act of 1898, amended Section 229 of the Municipal Act, and hereafter both auditors are to be appointed by the council, both as to number of section and effect of the amendment referred to?"

229 should have been 299. It is purely a typographical error. It could not mislead any person because we were dealing with the subject of auditors and every person who is in the least degree familiar with the Municipal Act would know that we intended section 299 which is the section under the head "Auditors and Audit." If you will state what particular error we are in as to the effect of the amendment referred to we shall be glad to consider it and deal with the subject again.

Collector not Councillor.

101.—W. W.—In reference to Chapter 223 of the Municipal Act, 1897, amongst other persons disqualified for municipal councillors, it mentions "the collector of any municipality." Does that refer to and effect a collector of taxes in an adjoining municipality in which he resides and represents? The declarations of office do not refer to it.

Section 80 of the Municipal Act provides that no assessor shall be qualified to be a member of the council of any municipal corporation. It is plain that this language is not confined to the municipality in which the person appointed assessor resides. The disqualification is absolute.

Reeve's Authority—Old Contract.

102.—A. R.—The reeve of 1898 was authorized by the council to give a job to repair a road, and he let the job. The contractors have given up the contract; they refuse to do the

work. The road is not dangerous. A new reeve and council have been elected. Has the new reeve without authority from council, power to let the job again? (I think not.)
No.

Pedlar—Licenses—Damages Ice Road—Taxes—Tenant's Sale—Buying Gravel—Engine Damage to Bridge.

103.—E. A.—1. Would you explain who has the right to peddle or sell goods, groceries or merchandise without a license in a county?

2. Can a township council pass a by-law prohibiting those not residents doing business in the township from peddling goods, groceries or merchandise?

3. Could the county council license parties outside the shops to sell throughout the county, groceries and other merchandise by peddling?

4. Can a municipal council allow a resident statute labor for bushing a road across a body of ice where the public travel?

5. If they can, would the municipality be liable for damages if any person following the bush road broke through the ice?

6. When a road has been bushed after the ice is safe, could a person be prosecuted for taking up the bushes; the object for removing the bushes to cause the travel to cross a bridge where tolls were collected?

7. A tenant has a sale of chattels; a stock which he had old and paid for remains on the premises? Could the tax collector seize the stock for taxes?

8. A township council desires to buy gravel in bulk. The price cannot be agreed upon between the owner and council. The council appoints an auditor, the owner refuses to select one. What course would be the proper one to pursue; the gravel not being worth five cents a yard, the owner not being willing to take less?

9. Is a municipality liable for damages if a threshing machine engine goes through a bridge, or can the owners of the engine be held for the repairs of the bridge?

10. Can a township assess telephone poles and wires running through a municipality?

1. A person who has a license from a county council. See sub-section 14 of section 583 of the Municipal Act.

2. No.

3. Yes.

4. Yes, provided the work is done within the municipality.

5. Yes, if it is public highway. If it is not a public highway, we do not think the council would have jurisdiction.

6. Yes, if it is along a public highway, and if the council recognize it as such by ordering money on it, there would be liability.

7. If the tenant is liable for the taxes by reason of his name being entered on the assessment roll for the year, they may be seized. See sub-sections 1 and 4 (b) of section 135 of the Assessment Act.

8. A by-law must be passed under sub-section 10 of section 640 of the Municipal Act, and if the council and the owner cannot agree, the question can then be submitted to arbitration.

9. Yes, if the bridge was defective to the knowledge of the corporation, or if the corporation was negligently ignorant of its defective state. The owner of the engine is not liable.

10. Yes, but according to a recent decision of the Court of Appeal they can only be assessed as so much dead material. They cannot be assessed at their value as part of a going concern.

Assessment—Free Grant District.

104.—W. T. G.—This municipality is comparatively new and but a few lots have changed hands. It is in the free grant district, consequently there is no market for lands or property. In making the first assessment, the council suggested lots be valued at \$1.00 per acre for bush, and \$3.00 per acre for cleared land, and assessed buildings at what the assessor thought a fair value. This method of assessment was continued until three years ago, when the council in appointing an assessor for 1897 suggested that on account of improvements in roads and otherwise, that bush lands should be worth \$2.00 per acre and as an inducement to settlers, their labor should not be taxed in making clearances, so considered that \$3.00 for cleared land should be deemed the basis of value throughout the township. This, of course, put a minimum value for the guidance of the assessor. Buildings, of course, were left to the judgment of the assessor. The council at the first meeting the next year, 1898, adopted the assessment roll of 1897 as per R. S. O., 1897, and at the first meeting of council, 1899, they adopted the assessment roll as revised of 1898, under powers conferred by above mentioned Statutes, so that the assessment made in 1897 at the values suggested by council, which the assessor acted upon, will be the assessment roll, on which to levy rates for the year 1899.

1. Under these conditions is the assessment legal? There are no local improvements carried out and the taxes levied is a general tax on the whole township.

2. Chap. 225, R. S. O., is the statute in force for this municipality. Sec. 17, chap. 225, R. S. O., appoint a clerk, treasurer and collector to hold office until removed or dismissed by the council. These officers were appointed by by-law. Can they resign the office at any time? If the council is not willing to accept their resignation, or if the council wishes to dismiss any of them, must it be done by by-law and before another could be appointed to the office. I hold that unless any of those three officers are dismissed or removed and others appointed at the 15th of December meeting that they are entering into another year, and if removed or dismissed at the January meeting or any subsequent meeting, that they are entitled to the salary (when it is paid yearly) and that, unless any of these officers are to be removed or dismissed, or any change as to their duties or terms of salary or otherwise, that they held office year in and year out, and that the incoming council at their January meeting need not confirm or meddle with the appointments. Some think that appointments need to be confirmed at the first meeting of council in each year, to make the appointments valid.

1. The assessor in valuing property should go upon his own judgment and not upon that of the council. It is wrong to adopt an arbitrary rule of assessing property in the way it appears to have been done in this case. It may be said that as the assessment roll was not moved against last year, that it became a valid and final assessment roll as soon as the time for appealing against it lapsed, and therefore, that the council had, under Section 42, the right to so treat it and to pass a by-law adopting the assessment for that year as the assessment for this year and we are inclined to think that that follows. We would advise the council not to interfere with the judgment of the assessor in the future.

2. These officers having been appointed by a by-law, a by-law ought to be passed if the council wishes to dismiss them. They hold office until removed or dismissed by the council. We think you are

right in saying that it is not necessary to re-appoint these officers each year. We are of the opinion that the words "first meeting" in Section 17 means the first meeting after the organization of the municipality but for all that there is no harm in the course taken by the council, and it may be a wise one, because it is convenient to do so, and it removes any ground for objecting to the acts of these officers for the want of legal authority?

Assessment Telephone Line.

105.—J. H.—The Bell Telephone Company has seven miles of poles and wire running through our Township with an office in an adjoining municipality. Can we assess the poles and wire? If so, can we serve the assessment notice on the nearest local agent?

It has been held that telephone poles and wires are assessable but it seems to us very difficult to do so and enforce payment of the taxes, because such poles and wires are regarded as real estate, and we do not see how they can be assessed except under the non-resident clause of the Assessment Act, and those sections do not appear to fit a case of this kind. Besides the Court of Appeal has held that they cannot be assessed on the basis of their value as part of a going concern but only as so much dead material, and that being so the assessment would be so small that it would not pay to run the risk of litigation for the very small amount of taxes which could be levied against the property.

Taxes—Property Exempt Under By-Law Expiring—Debentures—Notes.

106.—T. M. C.—I would like to hear your opinion on the following:

A by-law granting exemption from all municipal taxes, expire the 9th of June 1898.

1. Will all the year's taxes be collectable from the parties so exempt?

2. Or will it be six months and twenty-one days taxes that the parties so exempt will be entitled to pay, that being the time from the ninth of June to thirty-first December?

3. Are all payments on Debentures falling due in the municipal year considered as current expenses, as referred to in Sec. 435, Chap. 223, R. S. O., 1897. In this municipality there has been about \$2,000, of outstanding liabilities in notes carried from year to year for four or five years.

4. Would this amount be considered as borrowed for current expenditures?

5. Is a by-law valid, drawn in accordance with Sec. 37, of Chap. 234, R. S. O., 1897, imposing a special tax for the purpose of assisting in the payment of any debenture issued for the purpose of waterworks constructed under the provisions of the Municipal Act?

1. We do not think so.

2. Yes, we assume that the property has been assessed. If not, it is not liable for any taxes for the year.

3. Yes, we do not think the council had any authority to carry the amount mentioned over from year to year by means of promissory notes. The power is a limited and temporary one. When the council first borrowed the money mentioned, payment of it ought to have been provided for by striking a sufficient rate at the earliest opportunity

4. We do not think that money borrow-

ed from A to pay a liability which could not be carried over is money borrowed for current expenditure.

5. Yes. See section 54 of The Special Act which provided: "This Act shall be read and construed as part of the Municipal Act." The words "in this Act" would mean "under the Municipal Act."

15th December Statement.

107.—F. J. R.—On the 15th December last the treasurer and reeve made up their statement of the corporation. They included all the money due, or, I should say, balance due the common school and high school for last year in their liabilities. Should they have added also all monies or grants from the town for the incoming year as well? There is difference of opinion on it here, and we would like to hear what you have to say.

They should include in the statement actual receipts and expenditures down to the end of the year ending on the day of the meeting of the council on the 15th December only. The statement should not include moneys to be paid but not actually paid. This appears to us very plain.

Transients—Contagious Disease.

108.—A SUBSCRIBER.—There are several lumber companies outside the limits of Sudbury. Some of their men take sick and come into Sudbury. The doctor finds it is diphtheria they have.

1. Are we bound to take care of them at all?
2. Can we refuse?
3. If we take care of them, can we compel the lumber company they worked for to pay us what we are out?

1. This appears to be a matter for the board of health. The board of health should exercise its powers under the Public Health Act, and the expenses incurred by the board under the act must be paid by the municipality except in those cases where it is otherwise specially provided. See section 85 and following sections of the act.

2. There being a contagious disease within the municipality, it is the duty of the board of health to act without regard to whether the persons affected have come into the municipality or are residents, and it is the duty of the municipality to pay the expenses as provided by the Public Health Act.

3. No.

Reeve a J. P.—Arrears of Taxes—Poll-Tax.

109.—T. S.—1. Can a reeve in Nipissing as ex-officio Justice of the Peace try cases in township, there being a police magistrate in town four miles distant?

2. Quite a large amount of taxes was not paid in 1897 and collector made affidavit that he could not find sufficient goods and chattels whereon he could seize. Was it legal to put such taxes on roll 1898 against such person or premises?

3. Council proposes to pass a by-law to collect poll-tax of \$1.00 at any time during the year, from persons not assessed on the roll, between the ages of 21 and 60. Would it be legal if the council passed a by-law ordering persons assessed on roll, say one half of what Sec. 102, 1897, Statutes call for, and not reduce the poll-tax, amount \$1.00?

1. Section 30 of chap. 225, R. S. O., 1897, makes a reeve a justice of the peace

in his own municipality, and we cannot see why the fact that there is a police magistrate in a neighboring town should prevent the reeve from trying cases in his own municipality. We are assuming that the police magistrate was appointed for the town.

2. No.

3. Section 102 appears to apply to those persons who are assessed only, and, therefore, a reduction may be made in the statute labor to be performed by persons who are assessed, without making a reduction in the case of those who are liable for poll-tax only.

Delivery of Ballot-Box and Election Papers.

110.—A. B. C.—On page 13, article 20, of your January number, the question is asked by A. R.,—"Is a township clerk obliged to carry and deliver the ballot-box and election papers to every deputy-returning officer at his home?"

Your answer is very plain as regards the ballot-box, but you say nothing about the election papers.

1. Is it the duty of the township clerk to deliver to every deputy-returning officer at his home, the ballot-box and election papers also?

2. Can a township clerk charge a special fee over and above his salary, for the delivering of the election papers to the deputy-returning officer at his home?

1. Section 144 of the Municipal Act makes it the duty of the clerk to deliver, or cause to be delivered, to every deputy-returning officer, the ballot papers, etc., but section 108 provides that when the returning officer for any ward refuses or neglects to attend at the time and place required by the clerk to receive his instructions and nomination papers, and in any case where a deputy-returning officer refuses or neglects to attend at the time and place at which he is required by the returning officer to attend to receive his voters' lists and other election papers, the clerk of the municipality, as returning officer, shall appoint another person to act in his place and stead.

2. Section 206 provides that the reasonable expenses incurred by the county clerk, the clerk of the local municipality and the other officers, etc., for printing, providing ballot-boxes, etc., shall be paid to the clerk by the treasurer, and shall be distributed by him to the several persons entitled thereto. There are no special fixed fees for services in holding elections.

Bonus Mill in Haliburton.

111.—T. S.—A largely signed petition is being prepared to present our township council Feb. 2nd, with a view of borrowing, say from \$1000 to \$2000 to loan to parties to erect grist mill here. Can the council do this without first drafting by-law and have ratepayers take a vote on same?

Under Sec. 30, Cap. 4, R. S. O., 1897, village or township councils in the provisional County of Haliburton may aid in establishing grist-mills. The by-law must be submitted to and adopted by the qualified electors. The power to grant aid for such a purpose is confined to Haliburton.

No Poll in One Division—Effect of.

112.—W. R.—At municipal election held Jan. 2nd, 1899, there was no poll held in one of the polling sub-divisions, I having failed to deliver ballot box, which did not reach D. R. O. until 2 o'clock on day of the election, and no votes were polled. I consulted solicitor who said that we had no authority under the circumstances to take the vote at that division alone, and that unless the councillors were unseated they should hold their seats, and that the number of votes on list were so few that their seats could not be taken from them. The number of votes on list are 59 and the available vote would not be more than 40 or 50. Reeve's majority was 88; the councillors were 112, 104, 91 and 33 respectively. I declared the council elected and on the 9th inst., they took declaration and held meeting, transacting business that had to be done. The County Commissioners were voted upon at the same time with no vote taken at this poll and now the County Clerk under warrant from Warden instructs us to hold poll in that division, under Sec. 212, Municipal Act, R. S. O., and I think he is right. The majority of one of the County Commissioners was only 2, but we, the Township Council are in a different position. We went on and done business. If this poll had been opened it would have increased the majorities and especially the councillor that has only 33. This poll is near his home and they would have supported him.

Will you kindly advise us where we are at, and if we are wrong, how can we set ourselves right in the quickest and least expensive manner.

We, having done business, can we take a vote for members of council on the 21st, when the other poll is being taken for county commissioners? If all the members are qualified to hold their seats because of their majorities being more than the possible vote in that division, excepting the one having thirty-three majority, what can be done about him to make him right?

Leave matters as they are. The acts of the council will be valid. If any rate-payer is dissatisfied let him take such action as he sees fit, and if he succeeds in setting aside the election a new election can then be had. We agree with the solicitor so far as your local council is concerned.

Mr. George Sneath has been clerk of Vespra township for forty-five years and has never missed a meeting of the council. Col. Banting has been township clerk of Essa for forty-three years and has attended every session of the council in that time. The venerable colonel has also been thirty-nine years clerk of the county, and has missed only part of a session in 1880

* * *

The attention of all auditors should be directed to the necessity of making a thorough examination of Collectors Rolls and returns of the County Treasurer, and the clerks and treasurers of local municipalities in respect to land in arrears for taxes. The law is strict and the value of an asset of uncollectable taxes may depend entirely on the correctness of the returns and procedure taken to collect the same by sale or otherwise

County treasurers may be of great assistance to local municipalities by insisting on prompt returns in proper form.

LEGAL DEPARTMENT.

JAMES MORRISON GLENN, LL. B.
of Osgoode Hall, Barrister-at-Law,
Editor.

LEGAL DECISIONS.**Leizert vs. Township of Matilda.**

Judgment on appeal by the municipal corporations of the township of Matilda and village of Iroquois, the defendants, from an order of a divisional court (29, O. R., 98) reversing the judgment of Ferguson, J., at the trial, and holding that the provisions of section 531, sub-section 1, of the Municipal Act, 1892, amended by 57 Vic., chap. 50, section 13, and re-amended by 59 Vic., chap. 51, section 20, as to the notice requisite to be given to municipal corporations in order to hold them liable for accidents arising from non-repair of highways, are applicable only to accidents brought against such corporations singly, and not to actions brought against two or more corporations, as in this case, against a township and incorporated village, where the plaintiff might fail against one corporation by reason of want of notice to it, and yet be entitled to recover against the other, it having had due notice. The accident, in this case, happened on the highway forming the boundary line between the township and the village. Notice was given to both corporations within thirty days, but not within seven days, which the statute requires in the case of villages. Appeal dismissed with costs. MacLennan, J. A., dissenting.

Foley vs. Township of East Flamborough.

Judgment on appeal by plaintiffs from order of a divisional court (29, O. R., 139) affirming judgment of Boyd, C., at the trial, dismissing the action which was brought by the widow and child of a man named Foley, who was killed by being thrown from a wagon on the centre road in the township of East Flamborough, against the township corporation for damages for his death. The divisional court hold that where the driver of a vehicle lost control of his horses, which ran away and caused the injury for which the action was brought by their running the vehicle against a stump in the highway, the plaintiffs could not recover against the municipality, because, notwithstanding the stump, the road was in a reasonable state of repair for ordinary travel; that a road need not be kept in such a state of repair as to guard against injury caused by runaway horses. Appeal allowed with costs and a new trial ordered; MacLennan, J. A., dissenting. Costs of former trial to abide the event.

[A first report of this case will be found in the WORLD for April, 1898, where we directed attention to the points of law that were considered by the court on appeal in the above judgment.]

In re Trustees of School Section 2, Amaranth, and County of Dufferin.

Public Schools—Union School Section—Alteration of Boundaries—Five Years' Limit—R.S.O., c. 292, s. s. 38, 43, 44.

In 1897 a township council passed a by-law altering the boundaries of an existing school section, and this was affirmed by the county council on appeal. In 1898 the county council, on appeal from the refusal of the township council to do so, appointed arbitrators to consider the advisability of forming a union school section, and an award was made setting apart the new union section, and thereby making material alterations in the existing section.

Held, that although the by-law of 1898 was passed under s. s. 43 and 44 of the Public Schools Act, R. S. O., c. 292, it came within the prohibition of s. 38, s. s. 3, which required that the by-law of 1897 should remain in force for five years; and, therefore the by-law of 1898 was quashed and the award set aside.

Port Arthur High School Board vs. Town of Fort William

Schools—High Schools—Pupils from Adjacent Municipality—Mandamus.

Under its act of incorporation, 57 V. c. 57 (O), the town of Port Arthur has the same rights and powers in regard to the organization and maintenance of high schools as other incorporated towns.

A board of trustees of a high school may be appointed by resolution of the municipal council having jurisdiction; a by-law is not necessary.

In re Dawson and Sault Ste Marie, 18 O. R. 556, disapproved.

Judgment of Falconbridge, J., ordering the town of Fort William to pay to the Port Arthur school board a proportion of the cost of maintenance of the high school in respect of pupils residing in the town attending the high school; affirmed, but that part thereof directing a mandamus to the mayor and councillors of the town to pass a resolution to the treasurer to pay the amount, struck out as unnecessary.

Notice of Appointment to Office.

Clerk MacGillivray, of Charlottenburgh, has a most convenient way of notifying township officers. He uses a reply post card printed with ordinary notice of appointment and on the reply a declaration of office to be made before a Justice of the Peace, and mailed to his office.

A Globe correspondent recently visited the village of Burford, Brant county, and was so surprised and pleased to find all the sidewalks cleared of snow, even after the big storm, that he feels it but justice to make a note of the fact. There are no taxes imposed nor by-law to threaten, but the people cheerfully contribute to a fund to pay a man to clear off all the snow by means of a plough. And this is done over an extent of two or three miles before 8 o'clock after each snowfall.

Assessor's Duties.

An assessor before commencing the duties of his office should read carefully the affidavit he will be required to make when returning the roll.

This will direct his attention to the more important duties—full particulars of which may be found in the Assessment Act.

We doubt if any assessor can make a proper return unless he obtains from each person assessable a statement in writing containing all particulars respecting the real and personal property assessable against such person.

Assessors usually follow the land valuations of their predecessors and overlook the greater part of the personal property that should be assessed. Farm implements are not exempt. Every farmer has a few hundred dollars worth that are usually overlooked.

It is owing to the low valuation and omission to enter personal property on the roll that great discrepancies exist in the assessment of most municipalities. It is a general complaint that many wealthy people now escape payment of taxes on income, money, etc. They will think twice before giving the assessor an incorrect statement in writing.

NON-RESIDENT LANDS.

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

Lots assessed as non-resident are to be entered separately on the roll; particular care must be exercised in describing them. If they are known to be sub-divided and correct information of the sub-division can be obtained, the assessor is required to enter the number of each lot or part of lot, the quantity of land therein and the value of such land. Some assessors are in the habit of assessing all of the lots in sub-divided lot as so many acres. This is not correct. The valuation of each separate lot is necessary not only for the purpose of sale by the county treasurer, but to enable the statute labor to be properly charged.

OCCUPIED RETURNS.

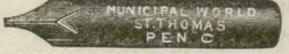
County treasurers are required to supply clerks with a list of lands in arrears for taxes, and liable to be sold therefor during the year. The clerk's duty is to supply the assessor with a copy of this list, who, in making his assessment, is to notify all occupants and owners of these lots, that their property is liable to be sold for taxes. He must also examine the description of the lots entered with list and see it is correct and sufficient to determine the exact location of the property. When making his returns to the clerk, this list and assessor's entries thereon must be verified under oath by the assessor.

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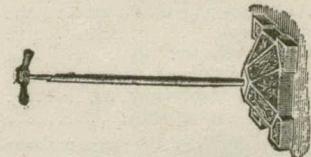


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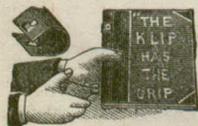
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Deeds, executor's	5 00
Deeds, administrator's	5 00
Deeds, Timber	3 00
Deeds, recital	3 00
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Mortgages, with dower, lithographed	5 00
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Mortgages, chattel, pro note	3 00
Mortgages, chattel, additional security	4 00
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Assignment of mortgage, lithographed	5 00
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Lease, farm, with exemption	2 50
Lease, farm, extra clause	2 50
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Lease, statutory, with exemption	2 50
Lease, statutory, without exemption	2 50
Agreements for sale of land	2 00
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Agreements, extending mortgage	2 50
Agreements, blank	2 00
Agreements, for tenancy	1 00
Affidavits of execution of documents	50
Affidavit of claim insolvency	1 50
Certificate of co-partnership	1 00
Dissolution of Partnership	1 00
Application for loan	2 00
Bill of sale	\$2 50
Bond of indemnity	2 00
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Bond to convey	2 00
Discharge of mortgage, lithographed	1 00
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Discharge of of chattel mortgage	1 00
Declaration, statutory, lithographed	1 00
Warrant distress	50
Notice to tenant	50
Notice to quit	50
Power of Attorney (general)	2 00
Release of dower, widow	4 00
Release of dower, wife	4 00
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Release, administrator	2 50
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Release, Legatee	2 50
Wills	3 00
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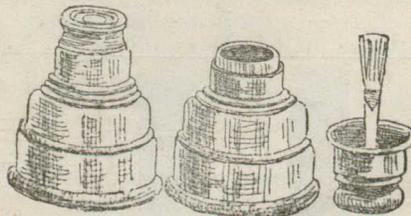


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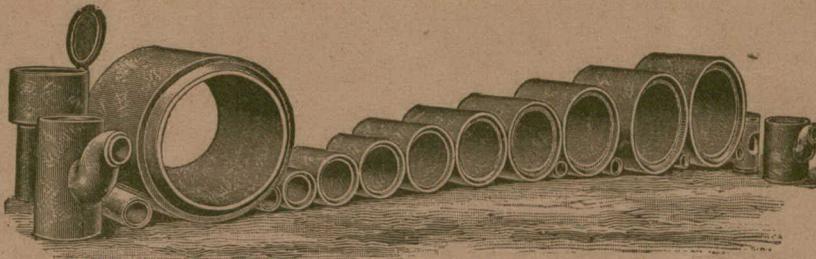
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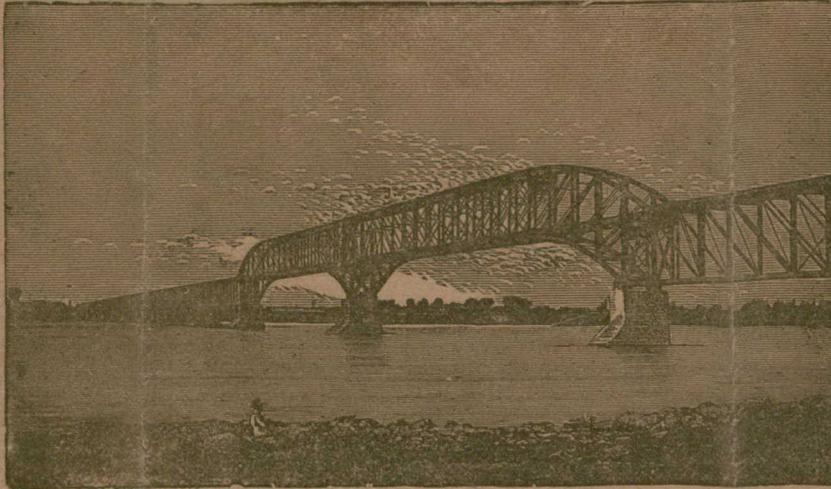
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